

REAAPRAISAL PLAN DICKENS COUNTY APPRAISAL DISTRICT

YEAR 2024

Except as otherwise provided by the **TEXAS PROPERTY CODE**, all taxable property will be appraised at its market value as of January 1. The market value of property shall be determined by the application of generally accepted appraisal techniques, and the same or similar kinds of property. However, each property shall be appraised based on the individual characteristic that affect the property's market value. (**Section 23.01, TEXAS PROPERTY TAX CODE**).

As mandated by section 25.19, TPTC, reappraisal of all real property in the Dickens County Appraisal District shall be done at least once every three years.

Each year, real property is reviewed to locate newly constructed improvements, review work in progress, and delete property that has been removed or damaged beyond repair.

Each year, sales information is compiled and evaluated on each class of real property. Ratio studies are made and schedules are adjusted when necessary.

Reappraisal begin in the month of October before January 1 at which time the market area to be reappraised is driven out. Any work in progress is noted and reviewed in early January. The completion target of the reappraisal by the last of March.

Personal property is reviewed each year. Renditions for the use of commercial and industrial property owners are mailed in January. All new businesses are visited by an appraiser. Sources, other than renditions, include the Appraisal On-Site guide furnished by the Property Tax decision and schedules developed from Marshall and Swift Valuation Service, and personal interviews.

Producing properties (Oil & Gas) area appraised using the discount cash flow method. Utility and other income producing properties are appraised using the Unit Appraisal Method or Modified Unit Appraisal Method. The appraisal will be done by a firm specializing in that type of property.

SUMMARY OF REPORT

(To Accompany USPAP)

Dickens County Appraisal District

COMPILED BY

VONDA BRENDLE

CHIEF APPRAISER

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INTRODUCTION

The purpose of this summary report is to aid the taxpaying public in better understanding the methods, and techniques utilized by the Dickens County Appraisal District (DCAD) in the valuation and revaluation of taxable property within Dickens County. This report attempts to comply with Standard 6 of the Uniform Standards of Professional appraisal Practice. DCAD maintains more detailed operations manual for appraisal use.

DCAD is a Central Appraisal District, it is a political subdivision of the State of Texas created pursuant to Subchapter A of the Property Tax Code and is charged with the appraisal of all taxable property within the taxing entities the District boundaries. Currently these taxing entities are as follows:

Dickens County	Spur ISD	Patton Springs ISD
City of Dickens	City of Spur	WC&ID

The chief appraiser is the chief administrative and executive officer of the appraisal district, the chief appraiser employs and directs the district's staff, oversees all aspects of the appraisal district's operations and performs either directly or through the district staff a variety of operations.

The chief appraiser's responsibilities are as follows:

1. Discover, list and appraise
2. Determine exemptions and special use requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units and the public about matters that effect property values

Dickens County Appraisal District is a small office consisting of the chief appraiser and other staff needed to operate the office.

The district employs the service of Pritchard & Abbott an appraisal firm, to appraise all minerals, industrial plants, pipelines, industrial personal property, utility properties and real property in the boundaries of the appraisal district. District also uses computer software provided by Pritchard & Abbott for its data processing of all appraisal records, records management system, and maintenance of the digitized mapping system. Pritchard & Abbott appraisers may also assist the chief in conducting ration studies and building schedules for residential property.

As of July 25th, 2024, the 2024 appraisal roll for Dickens County Appraisal District indicates a total of 8530 parcels. The breakdown of these parcels is as follows.

A	Residence- Single Family-----	856
C	Vacant Lots, Platted-----	574
D	Qualified Open-Space Land & Improvements-----	3724
E	Rural Land Not Qualified as Open- Space and Improvements-----	673
F	Real- Commercial& Industrial and Manufacturing-----	160
G	Oil, Gas and Mineral, Sub- Surface Interest-----	1497
J	Tangible Personal Property Utilities-----	71
L	Tangible Personal Commercial & Industrial and Manufacturing-----	81
M	Mobile Homes-----	25
S	Special Inventory-----	1
X	Exempt Properties -----	789

Total Parcel Count	8530
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Valuation Approach

Market Value

The definition of market value as established by the state Property Tax Code differs from the definition established by USPAP, therefore, a JURISDICTIONAL EXECPTION applies.

The following definition of market value, Section 1.04 of the Texas Property Tax Code, means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- a. exposed for sale in the open market with a reasonable time for the seller to find a purchaser
- b. both the seller and the purchaser know all of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use.
- c. both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The effective date of appraisal is January 1 with the exception of inventory, which may be appraised at its market value as of September 1. To receive the September 1 appraisal date, a tax payer must file an application by July 31.

The purpose of an intended use of the appraisals performed by the Dickens County Appraisal District is to estimate market value for ad valorem tax purposed for the taxing entities located within the boundaries of Dickens County Appraisal District. It is the goal of the staff of the Dickens County Appraisal District to provide the best possible service to the taxpaying public and the taxing entities. The Dickens County Appraisal District staff promotes and adheres to the professional standards and ethics as set forth by the Texas Association of Assessing Officers.

Area Analysis

The universe of properties appraised by Dickens County Appraisal District falls within the physical boundaries of Dickens County.

Dickens County is located in north-central Texas. The total area is 584,948 acres or about 914 square miles. Dickens is the county seat of Dickens County. It is located about 60 miles East of Lubbock, Dickens is crossed by the East- West U.S. Highway 82 and North-South U.S. Highway 70.

Dickens County is bordered on the North by Motley County, on the South by Kent County: on the East by King County and the West by Crosby County.

The majority of the County Lies within the Central Rolling Red Plains (Western Part) Major Land Resource Area (MLRA). The Southeastern part of the county lies in the Central Rolling Plains (Eastern Part) MLRA (USDA, 1981). The main geological formations are of the Permian system,

which includes the Whitehorse Formation to the West and the Blaine Formation to the East. Quaternary age washout of ancient alluvium overlies a small part of these formations. These systems have provided as assortment of parent materials from which soils have formed. These include loamy and sandy alluvial deposits, dolomite, shales and clays, gypsum, and soft sandstones.

There are 35 soils identified in Dickens County. Nearly all of the soils formed under and supported native grasses. The soils range widely in texture, color, depth, natural drainage, and other characteristics. Slope, depth to bedrock, natural fertility, and the hazard of flooding influence agriculture and urban uses.

The Elevation ranges from about 1,500 feet to about 2,175 feet above sea level with a general dip to the East. The county has a drainage to two major river basins. A small portion of the Southeast corner drains to the Brazos River. Several Creeks and streams flow int White River Lake to the west of the city of Spur. Nearly all the tributaries of these rivers are deeply entrenched.

Wildlife produced on the farms and ranches provide recreation and a source of income for many residents. Deer, turkey, quail, dove, and feral hogs are plentiful throughout the county wherever cover is adequate.

The Blaine Formation contains many thick beds of gypsum and dolomite. These deposits are large enough to be worked, but mining is not thought economical at present.

Dickens County is agriculturally oriented. Approximately 90 percent of the land area is used as rangeland. Most of the county agricultural income is derived from the sale of livestock. Livestock operations are primarily cow-calf. The 2017 Census of Agriculture inventoried about 5,352 head of cows and calves in the county (USDA,2017). Some of the ranches use stocker calves to graze rangeland during the warm season and small grain forage during the cool season. Supplement feeding of range cattle is generally needed from December through mid-March. Horses are used to work cattle on most of the ranches.

At present, approximately 45 percent of the land area in Dickens County is cultivated. Cotton, the main crop, is being replaced by small grains for cool-season grazing, Forage sorghums are commonly grown for hay and supplemental grazing. Most of the cropland that is not presently cultivated has been seeded to introduce pasture grasses or native grasses for use as hay land, rotational grazing, or conservation reserve.

The total number of farms and ranches is decreasing because smaller farms and ranches have consolidated into larger commercial units. The USDA 2017 Census of Agriculture states that there are 96 farms and ranches in Dickens County. The number of farmed acres is also decreasing. Economics, intermittent droughts, highly erosive soils, and occasional hail storms are some of the contributing factors.

In winter, the average temperature is 42 degrees f and the average daily minimum temperature is 27 degrees. The lowest temperature on record, which occurred at Dickens on December 23

1989, is -10 degrees. In summer, the average temperature is 81 degrees and the average daily maximum temperature is 95 degrees.

Growing degree days are equivalent to "heat units." During the month, growing degree days accumulate by the amount that the average temperature each day exceeds a base temperature (50 degrees F). The normal monthly accumulation is used to schedule single or successive plantings of crop between the last freeze in the spring and the first freeze in fall.

The average annual total precipitation is about 21.6 inches. Of this, about 19 inches, or 76 percent, usually falls in April through October. The growing season for most crops falls within this period. The heaviest 1-day rainfall during the period on record was 8 inches at Dickens on July 4 1986. Thunderstorms occur on about 49 days each year, and most occur in May.

The average snowfall is 5 inches. The greatest snow depth at any one time during the period of record was 10 inches recorded on March 16, 1969, which was also the heaviest 1-day snowfall (10 inches) on record. On an average, 3 days per year have at least 1 inch of snow on the ground.

The average relative humidity in the mid-afternoon is about 51 percent. Humidity is higher at night, and the average dawn is about 82 percent. The sun shines 82 percent of the time in summer and 64 percent in winter. The prevailing wind is from the south-southeast. Average wind speed is highest, 12.8 miles per hour, in April.

The closest city of any size from Dickens County is Lubbock, Texas located 60 miles west of Dickens County and larger urban areas within approximately 100 miles include Lubbock, located West of Dickens County.

Overview of types of Properties Appraised

There are four major categories of property appraised by the Dickens County Appraisal District. These categories are:

1. Real Properties: Residential, Commercial, Vacant lots and Vacant rural land and improvements on rural land.
2. Personal Properties: Income producing business persona property and Industrial personal properties.
3. Utilities: Telephone companies, cable companies, electrical companies, fiber optic and miscellaneous other utilities.
4. Mineral: Oil and Gas

The Property Tax Assistance Division of the State Comptroller's Office requires properties to be Identified by type using standard identification code. The codes currently used by Dickens County Appraisal District are as follows:

- A1---Residence- Single Family
- C1—Vacant Lots and Land Tracts
- D1—Qualified Open-Spaced Land
- D2—Fam and Ranch Improvements on Qualified Open-Space Land
- E1—Rural land, not qualified for open-space and improvements
- F1—Real Commercial
- F2—Real- Industrial and Manufacturing
- G1—Oil, Gas and Minerals
- j---Tangible Personal Property Utilities
- L1—Tangible Personal Commercial
- L2—Tangible Personal Industrial and Manufacturing
- M1—Mobile Homes
- X---- Total Exempt Properties

Highest and Best Use Analysis

The Highest and best use of real estate is defined as the most reasonable and probable use of the land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

In order to complete the highest and best use analysis of a property, an appraiser must estimate the highest and best use as if the land were vacant. This estimate ignores the value of and the restrictions created by existing improvements. It is the highest value the land could have if it were available for any legal, physically possible and economically feasible kind of development.

In determining the highest and best use, preliminary judgements are made in the field by appraisers. The appraisers are normally aware of zoning regulations within physical boundaries of the city.

Dickens County Appraisal District property appraisal cards contain information regarding lot size and frontage; therefore, appraisers normally make judgements on physical possible use of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are performed in the office.

Market Analysis

National, regional, and local trends affect the universe of properties appraised in Dickens County. An awareness of social, economic, governmental and environmental conditions is essential in understanding, analyzing, and identifying local trends that effect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed. An in-home ration study is conducted at least once a year.

Examples of sources of general data include "Trends" issued by The Real Estate Center at Texas A&M University, "The Statement" published by the State Comptroller's Office, "The Appraiser" published by The Texas Association of Appraisal Districts and the "Texas Assessor's News" published by the Texas Association of Assessing Officers. When possible, sources in surrounding counties such as lending institutions, realtors, Chamber of Commerce, and articles published in the are newspapers are used to obtain financing information, marker trends and information, demographics and labor statistics.

Foundation failure may occur in varying degrees and may also result in loss of value. The appraiser makes allowances for foundation problems on a case by case basis.

Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from bad floor plans or out of date construction methods. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property.

Valuation Analysis

Dickens County Appraisal District valuation schedules are divided into three main classifications: residential, commercial, and business personal property. These schedules are based on the most appropriate data available. Miscellaneous special categories such as mobile homes, special inventory, and agricultural land are appraise using different techniques, which are addressed later in this report. Depreciation tables/schedules also included within these schedules. These tables are calibrated from costs as well as sales data and updated as needed. These tables and schedules are included in the “Appraisal Manual” compiled by the appraisal district.

Residential Schedules

Residential valuations schedules are cost based tables modified by actual sales data from the county. That is, the cost reflects actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers.

The residential Schedule is based on the size, age, and condition of structure, quality of construction, contributory value of extra items and land value. Each of these variables has a direct impact on the cost as well as the property. The following is an example of each of the variables and how they affect market value.

- 1. Quality of construction: Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of material used and the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of the construction. As stated above, Dickens County Appraisal District’s residential schedules currently class houses based on quality of construction. This classification schedule is based on the Property Tax Division’s definitions of residential classes of dwellings with modifications for local market.**

- 2. Size of structure:** the size of a structure also has a direct impact on its cost as well as value. The larger the structure, the less the cost per square foot. Dickens County Appraisal District's schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions.
- 3. Condition of improvements:** Dickens County Appraisal District rates conditions from unsound or unstable to excellent. Properties that in the opinion of the appraiser are unlivable may be taken off the schedule and given salvage value.
- 4. Age of structure:** Dickens County Appraisal District's residential depreciation schedule groups depreciation factors or percentages together in approximately five-year clusters, until the maximum amount of depreciation is reached. As stated above, effective age and chronological age may be the same or different depending on the condition of the structure.
- 5. Extra items:** As stated above, extra items are valued according to their contributory value to the whole. Example of extra items include storage buildings, swimming pools, fireplaces, additional baths, etc.
- 6. Land value:** Dickens County Appraisal District values land based on market transactions when possible. As there are not always market transactions available, other recognized methods of land valuations may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

A residential depreciation schedule may be obtained from the appraisal district office.

Commercial Schedules

Commercial properties are valued using valid market transactions in the area, along with Marshall & Swift Valuations schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using observation of the property.

Business Personal Property Schedules

The business personal property schedules value business furniture, fixtures, and equipment as well as inventory that is taxable by law. Business vehicles located within the appraisal district boundaries are also appraised for ad valorem tax purposes.

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their income producing personal property each year. It is the experience of the district that we receive approximately ninety (90%) of the business renditions each year. Rendered values are used on business personal property if the value is reasonable for the type of business and is within acceptable ranges when compared to the PTD schedules for the type of business rendered. Should the rendered values not be acceptable, the PTD schedules are applied to establish values. Value on all business personal property not rendered is established using PTD schedules for the type of business being

valued. Depreciation is determined by the age of the property and its expected life. Schedules are available in the appraisal district office.

Business vehicles are valued based on NADA Used Car Guide trad-in value for the particular make, model, and age of vehicle. The trade-in value may also be obtained from "Car-Point" or other web-sites available on the internet. When adverse factors such as high mileage are known, then the appropriate adjustments are made to the value.

Statistical Analysis

Statistics are a way to analyze data and study characteristics of a collection of properties. In general, it is not feasible to study the entire population. Therefore, statistics are introduced into the process.

Dickens County Appraisal District's statistical analysis for real estate is based on measures of central tendency and measure of dispersion. The measure of central tendency determines the center of a distribution. The measure of central tendency utilized with the aid of computer-based programs are the mean, median, mode and the weighted mean.

The measure of dispersion calculated is the co-efficient of dispersion. The analysis is used to indicate the spread from the measure of central tendency. Statistical bias is measured by the price related differential (PRD).

The PRD indicates how high price properties are appraised in relation to low price properties. These statistics are included in the district's ration study and may be obtained from the appraisal office.

Individual Value Review Procedures

In order for comparable sales data to be considered reliable it must contain a sales date, sales price, financing information, tract size and details of the improvements. Sales data is gathered by sending sales letters to the buyer of properties that the district knows changed ownership. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled and the improved properties are physically inspected (and most are photographed). All data listed on the property record card is verified and updated as needed including building classification, building size, and additions or new our buildings, condition of structures and any type of changes in data or characteristics that would affect the value of the property. Individual sales are analyzed to meet the test of market value. Only arm's length transactions are considered. Examples of reasons why sale may be deleted or not considered.

1. Properties are acquired through foreclosures or auction.
2. Properties are sold between relatives.
3. The buyer and seller are under duress and may be compelled to sell or purchase.

4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraisers unable to make judgement on the property's conditions at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.
7. The property is purchased through an estate sale.
8. The sale involves personal property market value is difficult to determine.
9. There are value-related data problems associated with the sale. For Example: incorrect land size or square footage of the living area
10. Property use changes occur after the sale.

Due to the population size and nature of Dickens County, it is very difficult to obtain sufficient sales data to meet USPAP standards for analysis of sales and exception is taken to USPAP Standard Six in this area.

Performance Tests

Sales ratio studies are used to evaluate the district's mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. Dickens County Appraisal District uses ratio studies not only to aid in the revaluation of properties, but also to test the Comptroller's Property Tax Division value study results.

Sales ration studies are usually performed in the spring of the year to test cost schedules. They may also be performed at any other time deemed appropriate by the chief appraiser. At this time, individual properties which have sold are reviewed for accuracy in their data. Property record cards indicating the results on the field inspections are used to further aid in the analysis and decision making.

Ratio studies are usually done on a countywide base of all residential sales in the county and the by residential classification. The medial ratio within each classification is then compared to the desired ratio to determine if schedule adjustments should be made. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency ("goodness if fit" statistic). The median and coefficient of dispersion are good indicators of the types of changes, if any, that need to be made. If properties that fall outside of the common parameters (referee to as outliers) are held out or not included in the ratio study. It may be necessary to depart from USPAP Standard Six in this area.

CERTIFICATION STATEMENT

I certify that, to the best of my knowledge and belief:

VB the statement of fact contained in this report are true and correct.

VB the reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial and unbiased professional analyses, opinions, and conclusions.

VB I have no present or prospective interest in properties that are the subject of this report and I have no personal interest with respect to the parties involved.

VB I have no bias with respect to any property that is the subject of misreport or the parties involved With this assignment.

VB my compensation is not contingent upon the report of a predetermined value or direction in Value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the Attainment of a stipulated result, or the occurrence of subsequent event.

VB my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standard of Professional Appraisal Practice, the Texas Department of Licensing and Regulation, and the International Association of Assessing Officers.

VB I have made, or caused to be made, a personal inspection of the properties that are the subject of this report.

VB no one provided significant mass appraisal assistance to the person signing this certification: or significant professional assistance was provided to me, Chief Appraiser of Dickens CAD by various representatives of Pritchard & Abbott, Inc.



VONDA BRENDLE

CHIEF APPRAISER

DICKENS COUNTY APPRAISAL DISTRICT

THIS DOCUMENT IS ATTACHED, BY REFERENCE, TO THE DICKENS COUNTY APPRAISAL DISTRICT WRITTEN PLAN FOR REAPPRAISAL

CERTIFICATION

I certify that, to the best of my knowledge and belief:

-the statement of fact contained in this report are true and correct:

-the reported analysis, opinions and conclusions are limited only to the reported assumptions and limiting conditions, and are my personal unbiased professional analysis, opinions and conclusions:

-I have no (or the specified) present or prospective interest in the properties that are in subject of this report, and I have no (or the specified) personal interest of bias with respect to the parties involved:

-my compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event;

-my analysis, opinions, and conclusions were developed, and this report was prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, the Board of Tax Professional Examiners and the International Association of Assessing Officers.



Vonda Brendle, Chief Appraiser

Dickens County Appraisal District



Date