



# ***2024 Mass Appraisal Report***

Prepared May 28, 2024 by Holly McCauley, Chief Appraiser

## **Mission Statement**

*We consider it a privilege to provide the taxpayers and the taxing units with the highest quality of customer service and appraisal data. We strive to maintain continued excellence in our performance, continued growth in education, and fiscal responsibilities. We will administer the Texas Property Tax Code in a fair and uniform manner. We will promote the ideals of government transparency.*

## **Purpose**

The purpose of this report is to better inform the property owners within the boundaries of the Dallam County Appraisal District (CAD) and to comply with Standards Rule 6-7 of Uniform Standards of Professional Appraisal Practice (USPAP), effective January 1, 2024 – December 31, 2024. Standards Rule 6-7 addresses a written summary report of a mass appraisal for ad valorem taxation. Mass appraisal is the process of valuing a group of properties as of a given date, using standard methods, and employing common data, which allows for statistical testing. The intended use of the appraised values is to establish a tax base upon which a property tax will be levied. Each taxing unit within Dallam County Appraisal District boundaries will use the appraised values for ad valorem tax purposes only.

The purpose of the appraisals performed by CAD is to estimate market value on January 1 of each year as defined by the Texas Property Tax Code (Sec. 1.04) on all taxable property within the boundaries of Dallam County Appraisal District. “Market Value” is defined by Sec. 1.04 as 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 of all 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; and
- (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.

## **Responsibilities**

The Dallam County Appraisal District is responsible for local property tax appraisal and exemption administration for nine (9) taxing units. The taxing units within the boundaries of the Dallam County Appraisal District are:

- Dallam County
- City of Dalhart
- City of Texline
- Dallam-Hartley County Hospital District
- North Plains Groundwater Conservation District
- Dalhart I.S.D.
- Texline I.S.D.
- Stratford I.S.D.
- Frank Phillips College

The Dallam County Appraisal District preliminary totals included 7,058 parcels with a total market value of \$2,189,692,010 for 2024. The following are those parcels and values by property type:

<b>Code</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	2107	205,625,940
B	Multi Family Homes	47	21,111,200
C	Vacant Lot	428	1,888,211
D1	Qualified Ag Land	2272	746,616,903
D2	Improvements of qualified Ag	382	22,628,998
E	Non-Qualified Ag Land	580	83,522,448
F1	Commercial Real Property	472	124,002,380
F2	Industrial Real Property	110	242,091,090
G	Oil & Gas	0	0
J	Utilities	105	181,641,310
L1	Commercial Personal Property	438	78,362,280
L2	Industrial Personal Property	47	321,111,950
M1	Tangible Personal Mobile Home	282	13,935,980
O	Residential Inventory	0	0
S	Special Inventory	8	6,228,400
X	Total Exempt Property	498	137,263,080

Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1<sup>st</sup> market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec.23.23), productivity (Sec.23.41), and real property inventory (Sec.23.12), dealer inventory (Sec.23.121, 23.124, 23.1241. and 23.127), and nominal (Sec.23.18) or restricted use properties (Sec.23.83). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year preceding the tax year to which the appraisal applies by filing an application with the Chief

Appraiser requesting that the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real and personal property at least once every three years. The district's current policy is to conduct an onsite inspection of real estate on a three year cycle. However, appraised values are reviewed annually and are subject to change for purposes of equalization. Personal property, business personal property, industrial property, complex commercial property, and utility property values are reviewed or reappraised every year. (See Reappraisal Plan)

The appraisal value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

## **Personnel Resources**

The office of the chief appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct, and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities, and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal and industrial. The Appraisal Department is also responsible for the following support groups: review appraisal, productivity valuation, and special audit. The district's appraisers are subject to the provision of the Property Taxation Professional Certification Act and must be duly registered with Texas Department of Licensing and Regulations. Support functions including records maintenance, information, and assistance to property owners, and hearings support are coordinated by support service department.

The appraisal district staff consists of three (4) full-time employees & one (1) part-time employee

- Chief Appraiser
- 2 Full-Time Appraisers
- 1 Part-Time Appraiser
- Office Manager

All appraisers are required to be registered with the Texas Department of Licensing & Regulation (TDLR). TDLR registration requires that each appraiser must successfully complete a five-year educational program and pass a required number of course hours within a specified time. Additionally, all appraisers must pass review exams at levels three and four of the certification program. After successfully completing the required curriculum and approval of a demonstration appraisal, an appraiser is awarded the designation of Registered Professional Appraiser (RPA). There is also a requirement of at least 30 hours of continuing education units every 2 years in order to recertify the RPA & RTA designations. The Dallam County Appraisal District staff stays abreast of current trends affecting property through review of published materials, attendance at conferences, course work, and continuing education.

The Board of Directors of the Dallam County Appraisal District has contracted with Thomas Y. Pickett & Company, Inc., an appraisal firm to appraise all Commercial, Industrial, Manufacturing, Industrial Personal Property and Miscellaneous improvement schedules, Utility Companies within the boundaries of the appraisal district and conduct ratio studies.

## **Information Systems**

Dallam County Appraisal District implements many technologies as part of the information system. A centralized server is utilized to house all institutional data. This server runs the most current version of Microsoft Windows Server 2019 Standard. This file/application server runs as a virtual machine, utilizing Microsoft Hyper-V virtualization technology, for disaster recovery purposes. A SQL Server database is used for the core application. Client workstations consist of Windows systems running Windows 10 Pro. All patches are updated and installed automatically. Antivirus software is installed on each computer on the network. Antivirus updates and scans are scheduled to run automatically. Network, Hardware, and Software support is outsourced to True Automation, BIS Consulting and Paradigm Technologies.

## **Shared Appraisal District Boundaries**

Due to passing of House Bill 1010, the appraisal of property ends at the county line.

Dallam CAD has overlapping properties with Hartley and Sherman Counties. By agreement, Dallam CAD provides values to Sherman County for the overlapping properties within their Appraisal District.

## **Philosophy Statement**

The Dallam County Appraisal District believes that the most important asset of the District is its people. Every employee is important and deserves to be treated fairly with consideration and respect. Dallam County Appraisal District believes in providing good working conditions, a safe,

clean, and friendly work place to help each employee do his or her job effectively. We also believe that every employee has an obligation to develop his or her talents to the fullest.

The Dallam County Appraisal District exists for the purpose of providing services to the property owners and taxing units within our jurisdiction. It is important that we recognize our responsibility to provide quality services on a cost-effective basis. Every property owner should be approached in a respectful, positive, and friendly manner. Property owners should be assisted in a timely and courteous fashion. Dallam County Appraisal District employees have an obligation as public servants to promote goodwill toward all property owners; not only in manner but also by example.

Because of the nature of our work, not every property owner will be pleased with the outcome of his or her contact with Dallam County Appraisal District. What is important is that everyone who comes in contact with our office should have reason to feel that a knowledgeable and qualified person handled his or her matter in a fair and equitable manner.

### **Assumptions and Limiting Conditions**

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Dallam County Appraisal District.
4. All properties are appraised in fee simple interest in accordance with Texas Property Tax Code Section 25.06. (Jurisdictional Exception to Standards Rule 6-4 (c) and 6-5 (c) of USPAP.
5. All sketches in the appraisal records are intended to be visual aids with rounded measurements and should not be construed as surveys or engineering reports, etc.
6. Members of the appraisal district's staff or other reliable sources have obtained all information in the appraisal records.
7. The appraisal staff or Thomas Y. Pickett & Company, Inc. staff have inspected, as permitted, by observation, the land and the improvements thereon; however, it is not possible to personally observe conditions beneath the soil or hidden structural

components within the improvements. Therefore, no representations are made as to these matters, unless specifically considered in an individual appraisal.

8. All interior inspections are performed at the property owner's request by appointment. All other inspections performed are external and assume the quality; condition and desirability of the interior are approximately equal to that of the exterior, unless otherwise known.
9. Agricultural land is appraised at market value using a market data model based on market sales information. However, it may also be subject to appraisal using an income model specified in Section 23, Sub-chapters C, D, and E of the Property Tax Code. (Jurisdictional Exception to 6-4 (b) of USPAP)
10. Subsurface rights (oil, gas, and other minerals) are not considered in making these appraisals.
11. Due to the lack of zoning the highest and best use for property is normally considered to be its current use.

The following summary reports are presented to be more specific about the appraisal of various property types within Dallam County Appraisal District.

## **Single-Family Residences 2024 Summary Report**

### **Overview**

Single-family residences consist of all land and real property improvements, which by the nature of their design and/or construction are suitable for single-family use only. This includes manufactured homes, which are classified as real property when the owner of the land is also the owner of the manufactured home and personal property when the owner of the manufactured home does not own the land.

### **Assumptions and Limiting Conditions**

The appraisals completed by Dallam County Appraisal District for single-family residences are subject to the following assumptions and limiting conditions:

1. The Dallam County Appraisal District's staff has physically inspected all single-family residences within its jurisdiction and normally re-inspects and/or conducts statistical studies on these properties annually. Interior inspections have not been done on a majority of the properties in the jurisdiction because (1) most residential owners are not at their residence

during regular business hours, (2) permission to inspect is not always granted, (3) the safety of the appraiser may be in question, and (4) respect for privacy rights of the property owner should be exercised.

2. The opinion of value for each single-family property applies to land and improvements only. The value of personal property of an owner has not been included with the value of the real estate. The only personal property that is valued as an improvement is a manufactured home where the owner of the home does not own the land. See Sec 11.14 (a) of the Texas Property Tax Code.
3. Residential real property inventory as defined by the Texas Property Tax code in Section 23.12 shall be considered as inventory and the market value shall be the price for which it would sell as a unit to a purchaser who would continue the business. (Jurisdictional Exception to Standard Rule 6-4 (b) of USPAP)
4. Single-family qualified properties used to provide affordable housing are appraised in compliance with Section 23.22 of the Texas Property Tax Code. (Jurisdiction Exception to Standards Rule 6-4 (b) of USPAP)

## **Data Collection and Validation**

Two basic types of data are collected: data, which is specific to each property and data, which is indicative of a particular class of property that has been predefined by Dallam County Appraisal District.

Property-specific data is collected as part of the inspection process and through submission by the property owner. As part of the inspection process, the improvements are measured and classified. The appraiser also estimates the effective age and condition of the improvements. Any additional or unusual features are also noted at the time of the inspection. Data on individual properties is maintained on the appraisal card(s) for that property. Data on individual properties is verified through previously existing records, published reports, building permits, analysis of comparable properties, and through submission by the property owner. Appraisal cards are available for review at the appraisal district office.

Data pertaining to a class of properties is grouped together according to the differing quality levels, and then used to develop valuation models for each property class. Such data is collected in a variety of ways. Cost information is obtained from nationally recognized sources, local contractors, new construction permits, mechanic's liens, reliable sources of new property sales, and from renditions submitted by owners. All local information is used to verify, supplement, or modify costs from these published sources. New models and cost tables are currently under construction and are being used in test areas. Renditions are confidential submissions by property owners and cannot be used for other properties. However, data from renditions may be compared with data obtained from cost manuals to test their accuracy. A comprehensive

appraisal manual for residential property is currently maintained by Dallam County Appraisal District.

Market sales information is collected from a variety of sources including surveys of buyers and sellers, deed records, and from local real estate professionals.

## **Valuation Approach and Analysis**

Improvements are appraised using replacement cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if diminished utility and comparable sales are found to justify such. The following equation is the model used by the district:

$$MV = (RCNLD) MA + LV$$

In the formula above, the replacement cost new less depreciation (RCNLD) of the improvements are multiplied by the appropriate neighborhood market adjustment factor (MA) to arrive at a current improvement value. The current improvement value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district. A market data model based on typical selling prices per unit of area is also used when appropriate sales information is available. Dallam County Appraisal District recognizes 3 market areas in its jurisdiction: Dalhart ISD Rural & Commercial, City of Dalhart, Texline ISD with Stratford ISD.

Land values are based on selling prices for the appropriate highest and best use of the site, and as though it was vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is always a statement of opinion, not a statement of fact.

## **Review and Testing**

Field review of appraisal is performed through the regular inspection of subject properties. Ratio studies are performed and are the preferred method for measuring performance. The results of the performance measures used indicate the validity of the appraisal models used. Dallam County Appraisal District's appraisers, perform ratio studies for their assigned areas.

Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Appraisal results are also tested bi-annually by the Property Tax Assistance Division (PTAD) of the Texas Comptroller's Office. Appraisal methods and procedures are also reviewed by the PTAD with the MAP review.

## **Ratio Studies Procedures**

- I. Collect and Post Sales Data
  - A. Solicit sales information from all new property owners through sales letters and/or personal contact.
  - B. Collect sales information from outside appraisers and from fee appraisals presented.
  - C. Utilize sales information from Comptroller's office.
  - D. Post sales information to the sales database.
    1. Record actual sale price
    2. Note unusual financing
    3. Note non-arm length participants
    4. Adjust sales price for inclusion of personal property or intangible value
    5. Initiate frozen characteristics/partial sale codes if necessary
      - a) Imminent construction/renovation can bias any later analysis by including values not part of the original transaction
      - b) Sale including only a portion of the property described can also produce skewed results
- II. Preliminary Analysis
  - A. Run sales analysis (by type, group, or class) which includes any and all sales collected to date
  - B. Note median result and COD
  - C. Examine each sale included
    1. Compare sale ratio to median result
    2. Ratios substantially higher or lower than the median result (outliers) are singled out for further, in-depth analysis

- a. Note seller-financial institutions, known real estate opportunists, probates, known persons who finance their own transactions
- b. Note buyer-financial institutions, known real estate opportunists, and relocation companies
- c. Examine deed records to confirm “arm’s length” violations not evident from examination of buyer and seller
  - i. contract for deed
  - ii. assumption of previous note
  - iii. a typical financing
- d. Re-inspect properties to rule out any physical differences from the current property records
- e. Outlier sales that cannot be excluded or adjusted due to the reasons given above are nonetheless included in the subsequent analysis

D. Adjust original data set

- 1. Omit sales that are not arm’s length
- 2. Adjust sales values for time or financing if necessary and possible
- 3. Adjust appraisal values for physical differences if applicable

III. Secondary Analysis

- A. Run sales analysis (by type, group, or class) utilizing information from preliminary analysis
- B. Note median result and COD
  - 1. Median value may or may not change significantly
  - 2. COD value should improve
- C. Note sample size
  - 1. Compare number of sales within the class to the perceived number of total properties within the class
  - 2. From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
- D. Attempt to increase sample size—if necessary

1. Utilize time adjustments if determinable
  2. Keep in mind marketing time for local market and any trends
  3. Be careful to not include more sales just for sales sake
  4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments.
- E. Apply results of analysis to current records
1. Any class whose median value is NOT SIGNIFICANTLY different from 1.00 does not require adjustment.
  2. Any class whose median value indicates that an adjustment is necessary should be analyzed
    - a) Look at typical depreciation (age/condition) for that class as reflected in the sales analysis
    - b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
    - c) Apply the calculated increase to the database
  3. Repeat procedure for all classes determined to need adjustment
- F. Run analysis again to test results
- IV. Examine results to identify neighborhoods that need adjustment
- A. As individual sales are examined, note any areas/neighborhoods/sub-divisions that consistently show ratios significantly different from the median result
  - B. Run analysis excluding the area in question
  - C. Run analysis including only the neighborhood in question
  - D. Check for significant variance between the two results
  - E. Apply neighborhood factor to correct variance

## **Multi-Family Properties 2024 Summary Report**

## Overview

Multi-family properties with situs in this district are appraised at market value as previously defined.

### Assumptions and Limiting Conditions

The appraisal value derived is subject to the following assumptions and limiting conditions:

1. For multi-family properties only, the market value stated is for land, improvements, and the personal property common to the classification and economic area. The business personal property value is insignificant to the overall value.
2. The Dallam County Appraisal District's field appraiser's has physically inspected all apartment complexes and duplex properties within its jurisdiction.
3. For a multi-family property that is used to provide affordable housing the property is appraised to comply with the Texas Property Tax Code Section 23.22. (Jurisdictional Exception to Standard 6-2(d) of USPAP)

### Data Collection and Validation

Two basic types of data are collected: data, which is specific to each property, and data, which is indicative of a particular property class that has been predefined by Dallam County Appraisal District.

The property appraised has multi-family use. This classification of properties includes apartment complexes and duplex properties. Properties of this classification are discovered and their characteristics recorded during field inspections, investigation of building permits issued through political entities, and investigation of mechanic's liens recorded with the county clerk. Geographically, these properties are located throughout the county.

Specific property data is collected at the time of inspection or re-inspection and through submissions by property owners. Characteristics of a specific property's physical improvements and amenities are recorded and stored electronically and may be printed on an appraisal card(s). Appraisal cards are available for review at the district office.

Sales data is taken from deed records, local real estate professionals, written appraisal reports, and telephone contact with principles. Sales are validated with the principles when possible. Sales data from properties is account-specific and retained electronically.

General market data is gathered from multiple sources. Environmental, economic, political, and social influences vary geographically and by property use. Neighborhoods have been delineated

to reflect competing properties within a use and the influences on that use. Apartment properties were assigned a comparative classification in the inspection process. Duplexes are classed in compliance with predefined classing criteria.

## **Valuation Approach and Analysis**

Based on the principal of substitution, land values are determined by selling prices for similarly positioned functional tracts. Sites are analyzed for highest and best use as though they were vacant. Highest and best use of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is always a statement of opinion, not a statement of fact.

A value per unit is charted and stratified by neighborhood and comparative class. A sales value per unit is also charted by neighborhood and comparative class for recent sales. Acceptable ranges of value are established for these comparative units. Preliminary property values are adjusted to meet with agreed ranges and then unique property considerations are addressed.

## **Review and Testing**

Field reviewer of appraisals, performed through the regular inspection of subject properties. Ratio studies are reviewed for level of appraisal (measurements of central tendency and dispersion), bias, and appropriateness of neighborhood boundaries. Results of the performance measures used indicate the validity of the appraisal models.

Preliminary values are reviewed in consideration of classification and neighborhood. Value indications are compared to renditions and valid single property appraisals submitted for staff review. The appraiser reviews the submitted appraisal report to confirm and verifying data as would be done with a sale. Final value recommendations are tested for reasonableness by performing a sales ratio study and, individually, during the appeal process. During the appeal process, property specific income and expenses are reviewed for reasonableness and values are adjusted as necessary.

Appraisal results are tested bi-annually by the PTAD of the Comptroller of Public Accounts for the State of Texas. Appraisal methods and procedures are also reviewed by the PTAD through the MAP review.

# **Commercial Property 2024 Summary Report**

## **Overview**

This type of property consists of all land and improvements in Dallam County that are classed “commercial” according to the properties highest and best use.

### **Assumptions and Limiting Conditions**

The appraisals completed by Dallam County Appraisal District are subject to the following assumptions and limiting conditions:

1. The opinion of value for each property applies to land and improvements only. The value of trade fixtures, furnishings and other equipment has not been included with the value of the real estate.
2. The Dallam County Appraisal District’s staff and Thomas Y. Pickett & Company, Inc. field appraisers have physically inspected all properties within its jurisdiction and normally re-inspects and/or conducts statistical studies on these properties annually. Complete interior inspections have not been done on a majority of the properties.

### **Data Collection and Validation**

Two basic types of data are collected: data, which is specific to each property and data, which is indicative of a particular class of property that has been predefined by Dallam County Appraisal District.

Property-specific data is collected as part of the inspection process and through submission by the property owner. As part of the inspection process, the improvements are measured and classified. Properties are classified according to construction type and quality. The appraiser also estimates the effective age and condition of the improvements. Any additional or unusual features are also noted at the time of the inspection. Data on individual properties is maintained on the appraisal card(s) for that property. The data includes legal description, situs, owner address, parcel number, and the property-specific information such as class, quality, measurements, condition, etc. Data on individual properties is verified through previously existing records, published articles, and reports, building permits, mechanic’s liens, analysis of comparable properties, and through information obtained from the property owner. Appraisal cards are available for review at the appraisal office.

Data pertaining to a class of properties is used to develop valuation models for that property class. Such data is collected in a variety of ways. Cost information is obtained from nationally recognized sources, as well as from new construction permits, mechanics liens, local contractors, reliable sources of sales on new property, and renditions submitted by the property owners. Cost information on newly constructed improvements is also used to verify and/or modify costs from published sources. A comprehensive appraisal manual for commercial property is currently under

construction for Dallam County Appraisal District. Renditions are confidential submissions by property owners and cannot be used for other properties. However, data from renditions may be compared with data obtained from cost manuals to test their accuracy.

Market sales information is collected through surveys of buyers and sellers in addition to public records.

## **Valuation Approach and Analysis**

Land values are based on selling prices for the appropriate highest and best use of the site analyzed as though vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is always a statement of opinion, not a statement of fact.

Improvements are valued using replacement/reproduction cost new less depreciation. Cost tables are constructed using published sources as a guide and adjustments are applied using local market information. Adjustments are also applied for functional and economic obsolescence if utilization, sales, and income information warrant. An income approach is also used when economic and/or subject property income information is available. A market data model based on typical selling prices per unit of similar properties is used when sufficient information is available.

The cost approach to value is most accurate and reliable when appraising new construction. In older areas or areas of transition, cost is calculated and considered. However, due to the difficulty of measuring accrued depreciation, more weight is applied to the market and income approaches.

## **Review and Testing**

Field review of appraisals is performed through the regular inspection of subject properties. A computer generated statistical review is also conducted. The statistical report includes appraisal to sales ratio, coefficient of dispersion, and other statistical measures. The performance measures used validate the results of the appraisal model.

Although the ratio study is the preferred method of measuring performance, single property appraisals submitted to the appraisal staff are also reviewed for appraisal accuracy. Appraisal results are tested by the Property Tax Division of the Texas Comptroller's Office. Appraisal methods and procedures are also reviewed by the Property Tax Division.

Dallam County Appraisal District contracts with Thomas Y. Pickett & Company, Inc. for annual reappraisal of some real property in the commercial and industrial property types.

Dallam County Appraisal District also contracts with Thomas Y. Pickett & Company, Inc. for appraisal of all mineral properties within the Dallam County Appraisal District.

The summary reports of Appraisal Records Services, Inc. for compliance with Standards 6-7 of USPAP are attachments to this document.

## **Business Personal Property 2024 Summary Report**

### **Overview**

Business personal property is the tangible personal property owned by a business or by an individual for the purpose of producing income. Other tangible personal property is exempt according to Sec. 11.14 (a) of the Texas Property Tax Code.

### **Assumptions and Limiting Conditions**

The appraisals completed by the Dallam County Appraisal District are subject to the following assumptions and limiting conditions:

The Dallam County Appraisal District’s staff and Thomas Y, Pickett & Company, Inc. field appraisers have physically inspected all properties within its jurisdiction and normally inspects and/or compares renditions and the Comptroller’s list of active businesses report on these properties annually.

### **Data Collections and Validation**

Data on new and existing businesses is collected through personal inspection, newspaper articles, government reports, comparisons to like businesses, renditions, and other confidential information supplied by the owner. Due to the multitude of personal property types, there is no standard data collections form or manual.

### **Valuation Approach and Analysis**

Personal property as defined by the Uniform Standards of Professional Appraisal Practice is “identifiable, portable and tangible objects which are considered by the general public to be ‘personal’, e.g. furnishings, artwork, antiques, gems, jewelry, collectibles, machinery and equipment: all property that is not classified as real estate” ... personal property that can be seen,

weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value.” The Texas Property Tax Code Section 1.04(4) defines personal property as “...property that is not real property.”

The purpose of the appraisals of business personal property is to estimate market value on January 1 of each year as previously defined in the introduction. A separate definition of market value for inventory is found in the Texas Property Tax Code Sec.23.12 (a), “...the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business.” The Texas Property Tax Code sets forth three ways in which inventory may be valued if the requirements are met:

1. Sec.23.12 (f) allows some inventories to qualify for appraisal as of September 1 of the year before January 1 of the taxable year.
2. Sec.23.121, 23.127, 23.1241, and 23.12D dictate that dealers in new and used vehicles, vessels, outboard motors and trailers, manufactured housing, and heavy equipment be valued differently. (Jurisdictional Exception to Standard Rule 6-3 (b) & (c))
3. Sec.23.12 (a) covers the inventories of remaining businesses.

Personal property is appraised using original cost less depreciation models. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if utilization for the subject property justifies such. In the case of some personal property types such as licensed vehicles and aircraft, market data from published pricing guides is used to construct a market value model. In other cases, models are based on quality and density information available through published sources or through private sources. These models are cost based.

## **Review and Testing**

Field review of appraisals is performed through the inspection of subject properties.

Sales for most types of personal property are infrequent. Furthermore, many market transactions occur for multiple sites and include real and personal property, tangible and intangible, thereby making analysis difficult, subjective, and inadequate to develop a statistical analysis. Performance is measured through comparison of like businesses as well as applying quality and density models to units of comparison. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. The appraiser considers the submitted appraisal report by confirming and verifying data as would be done with a sale. Dallam County Appraisal District’s appraisal methods and procedures and values are subject to review by the Property Tax Division of the Texas Comptroller’s Office. The results of this review indicate the validity of the models and calibration techniques employed by Dallam County Appraisal District.

Dallam County Appraisal District contracts with Thomas Y. Pickett & Company, Inc. for the appraisal of industrial business personal property. Thomas Y. Pickett & Company, Inc. uses Marshall Swift valuation information for most of the personal property values. Their appraisals are reviewed by Dallam County Appraisal District.

## Certification

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

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is the appraisal staff's personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report, save, and except the ownership of my personal residence and personal auto, and I have no personal interest or bias with respect to the parties involved.
- My compensation is not contingent on the reporting of a predetermined value, or direction in value, that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- Personal inspections are made by me, my staff, and outside appraisal firms.
- Persons providing significant professional assistance to the person signing this report are listed below:

Holly McCauley, Chief Appraiser  
Kim Pack, Office Manager  
Cali Banister, Appraiser  
Hannah Brewer, Appraiser (In Training)  
Mary Thompson, Appraiser  
Stephen Campbell, Thomas Y. Pickett & Company, Inc.  
Michael Parks, Thomas Y. Pickett & Company, Inc.  
Don Owens, Thomas Y. Pickett & Company, Inc.



Holly McCauley, RPA, RTA, CTA  
Chief Appraiser

## **Assumptions and Limiting Conditions**

Unless otherwise stated, all appraisal reports are subject to the following assumptions and limiting conditions:

- The appraiser does not render any opinion as to the title of the appraised property and assumes no responsibility for matters of a legal nature affecting the property. It is assumed that the title is good and marketable.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in the appraisal report. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless nonconformity has been stated, defined and considered in the appraisal report. It is assumed that all required licenses, certificates of occupancy, consents or other legislature or administrative authority from any local, state, national government, private entity, or organization have been or can be obtained or received for any use on which the value estimate contained in this report is based.
- It is assumed there is full compliance with all requirements of Title III, of the American with Disabilities Act (ADA), which became effective January 26, 1992 unless non-compliance is stated, defined and considered in the appraisal report. The appraiser for any such conditions, or for any expertise assumes no responsibility or architectural design knowledge and cost required to identify such noncompliance. Although the appraiser may have observed some items of possible noncompliance, a comprehensive list with related cost has not been developed. The value estimate is predicated on the assumption that there is not curable or incurable functional obsolescence, or related cost-to-cure imposed by the regulations of this law unless otherwise stated in the report.
- The property is appraised as thought operated under competent and responsible ownership and management.
- Value of the subject property is predicated upon an all-cash basis of the effective appraisal date.
- The value is estimated under the assumption that there will be no intentional, nor domestic, political, economic, or military actions that will seriously affect real estate values thought the country.
- Certain information concerning market and operating data, as well as data pertaining to the property appraised was obtained from other and/or based on observation. This information is verified and checked, where possible, and is used in the appraisal, only if it is believed to be reasonably correct and accurate. However, such information is not guaranteed and no liability is assumed resulting from possible inaccuracies or errors regarding such information or estimates.
- Opinions of value contained herein are estimates. There is no guarantee, written or implied, that the subject property will sell for such amounts.

## STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

<u>NAME</u>	<u>TITLE</u>	<u>TDLR NUMBER</u>
Holly McCauley	Chief Appraiser	69849
Hannah Brewer	Appraiser (In Training)	77966
Cali Banister	Appraiser	74647
Mary Thompson	Appraiser	64046
Don Owens	TYP Appraiser	896
Bob Lehn	TYP Appraiser	67474
Josh Budowsky	TYP Appraiser	75123
Tony Bell	TYP Appraiser	69124
Danny Hendrix	TYP Appraiser	65564

# Sales Ratio Report Parameters

Search by School Code  
DISD (Dalhart ISD)

Search by State Code  
A1 (REAL, RESIDENTIAL, SINGLE-FAMILY)

Search by Sale Date  
From: 01/01/2023  
To: 05/21/2024

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2024

Report Type: Improved Property

Excludes Confidential Sales.

## Sales Ratio Report

5/21/2024 4:49:21PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24391	KEETON SHELDON & ALENA/ROCKDEN LLC	3/1/2023	R200	SQ: 5250.00 AC: 0.1205 FF: 37.50 DEPTH: 140.00	DRF3	0	64,340	7,500	780	92.10	94.87	71,840	74,000	0.1000	0.1014	0.9708
Deed Info: 3/1/2023		BUYERS					St Cd: A1		Schl: DISD	City: DALH		Sale Type:		Ratio Type: R		
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location				Legal	Eff Size	Subdv	Neighborhood			
13322	R 121202800470040000000	S 12 1/2' LOT 4 & N 25' OF LOT 5 BLK 47 TOWNSITE				714 DENROCK AVE DALHART, TX 79022				0.0000	0.0000	280	1%-100 L%-100 280 1%-108 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		64,340	Imp 2 Value:		Imp 3 Value:		Appraiser: HM					
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: RESIDENTIAL		Imp 2 Desc:		Imp 3 Desc:								
MA Func%: 100.00		Land Func%:														
MA Base%: 60.00																

# Sales Ratio Report

5/21/2024 4:49:21PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale		Avg Price/ Avg Price/		Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
24490	ESCAMILLA JOSE RAMON HUARACHA/GRIEGO JOHN D Deed Info: 6/12/2023	6/12/2023 AGENT	R150	SQ: 17500.00 AC: 0.4017 FF: 125.00 DEPTH: 140.00	DRV4+	0 0	211,690	18,750	2,072	111.22	108.59	230,440	225,000	0.0800	0.0833	1.0242
<b>Prop ID / Type</b>		<b>Geo ID / Map ID</b>	<b>Legal Description</b>			<b>Situs Location</b>			<b>Legal</b>	<b>Eff Size Subdv</b>		<b>Neighborhood</b>				
13689 R		121202801060110000000	N/2 LOT 10 & ALL OF LOTS 11-12 BLK 106 TOWNSITE			801 CHERRY AVE DALHART, TX 79022			0.0000	0.0000 280 1%-100 L%-100		280 1%-108 L%-100				
<b>MA Econ%:</b> 100.00		<b>Land Econ%:</b>	<b>Imp 1 Value:</b>		211,690	<b>Imp 2 Value:</b>		<b>Imp 3 Value:</b>		<b>Appraiser:</b> HM						
<b>MA Phy%:</b> 100.00		<b>Land Phy%:</b>	<b>Imp1 Desc:</b>		RESIDENTIAL	<b>Imp 2 Desc:</b>		<b>Imp 3 Desc:</b>								
<b>MA Func%:</b> 100.00		<b>Land Func%:</b>														
<b>MA Base%:</b> 68.00																
24533	WHEELER DENNIS/KIMERER GALE & MARY Deed Info: 7/3/2023	7/3/2023 SELLER	R100	SQ: 9345.00 AC: 0.2145 FF: 89.00 DEPTH: 105.00	DRF3+	2005 2003	132,480	8,900	1,219	115.98	114.85	141,380	140,000	0.0600	0.0636	1.0099
<b>Prop ID / Type</b>		<b>Geo ID / Map ID</b>	<b>Legal Description</b>			<b>Situs Location</b>			<b>Legal</b>	<b>Eff Size Subdv</b>		<b>Neighborhood</b>				
12487 R		121201750010280000000	LOT 28 BLK 1 MILLENNIUM PARK			510 COFFEE PL DALHART, TX 79022			0.0000	0.0000 175 1%-100 L%-100		175 1%-100 L%-100				
<b>MA Econ%:</b> 100.00		<b>Land Econ%:</b>	<b>Imp 1 Value:</b>		132,480	<b>Imp 2 Value:</b>		<b>Imp 3 Value:</b>		<b>Appraiser:</b> HM						
<b>MA Phy%:</b> 100.00		<b>Land Phy%:</b>	<b>Imp1 Desc:</b>		RESIDENTIAL	<b>Imp 2 Desc:</b>		<b>Imp 3 Desc:</b>								
<b>MA Func%:</b> 100.00		<b>Land Func%:</b>														
<b>MA Base%:</b> 80.00																
24585	NEUFELD GERARDO & MARGARETHA/GALLEGOS ROBERT Deed Info: 8/8/2023	8/8/2023 SELLER	R080	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3	1998 1940	94,270	4,000	1,232	79.76	60.88	98,270	75,000	0.0400	0.0533	1.3103
<b>Prop ID / Type</b>		<b>Geo ID / Map ID</b>	<b>Legal Description</b>			<b>Situs Location</b>			<b>Legal</b>	<b>Eff Size Subdv</b>		<b>Neighborhood</b>				
11791 R		121200600010450000000	LOTS 45-46 BLK 1 EAST HEIGHTS ADDN			415 KENDRICK AVE DALHART, TX 79022			0.0000	0.0000 060 1%-100 L%-100		060 1%-106 L%-100				
<b>MA Econ%:</b> 100.00		<b>Land Econ%:</b>	<b>Imp 1 Value:</b>		94,270	<b>Imp 2 Value:</b>		<b>Imp 3 Value:</b>		<b>Appraiser:</b> HM						
<b>MA Phy%:</b> 100.00		<b>Land Phy%:</b>	<b>Imp1 Desc:</b>		RESIDENTIAL	<b>Imp 2 Desc:</b>		<b>Imp 3 Desc:</b>								
<b>MA Func%:</b> 100.00		<b>Land Func%:</b>														
<b>MA Base%:</b> 65.00																
24591	SALINAS CHRISTOPHER L/BAKER RICHARD Deed Info: 8/17/2023	8/17/2023 BUYERS	R100	SQ: 10400.00 AC: 0.2388 FF: 80.00 DEPTH: 130.00	DRF3	0 0	51,930	8,000	804	74.54	24.88	59,930	20,000	0.1300	0.4000	2.9965
<b>Prop ID / Type</b>		<b>Geo ID / Map ID</b>	<b>Legal Description</b>			<b>Situs Location</b>			<b>Legal</b>	<b>Eff Size Subdv</b>		<b>Neighborhood</b>				
12136 R		121201100120060000000	LOTS 6-7 & N 20' OF LOT 8 BLK 12 KENDRICK ADDN			618 NORMAN AVE DALHART, TX 79022			0.0000	0.0000 110 1%-100 L%-100		110 1%-106 L%-100				
<b>MA Econ%:</b> 100.00		<b>Land Econ%:</b>	<b>Imp 1 Value:</b>		51,930	<b>Imp 2 Value:</b>		<b>Imp 3 Value:</b>		<b>Appraiser:</b> HM						
<b>MA Phy%:</b> 100.00		<b>Land Phy%:</b>	<b>Imp1 Desc:</b>		RESIDENTIAL	<b>Imp 2 Desc:</b>		<b>Imp 3 Desc:</b>								
<b>MA Func%:</b> 100.00		<b>Land Func%:</b>														
<b>MA Base%:</b> 52.00																

# Sales Ratio Report

5/21/2024 4:49:21PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24631	WEST JASON/SMUCKER MERVIN B & DAWN M	9/5/2023	R200	SQ: 7242.00 AC: 0.1663 FF: 71.00 DEPTH: 102.00	DRV4+	2023 2017	209,590	14,200	1,522	147.04	164.26	223,790	250,000	0.0600	0.0568	0.8952
Deed Info: 9/5/2023																
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
19328 R	121200390050040000000	LOT 4 BLK 5 COUNTRY MEADOWS ADDN					1719 TUMBLEWEED TR DALHART, TX 79022			0.1663	0.0000	039	1%-100 L%-100 039 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	209,590		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	RESIDENTIAL		Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 95.00																
24671	BENCOMO LUIS & SANDRA GARCIA/ATKINS PAUL	10/12/2023	R150	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3+	0 0	97,990	7,500	1,044	101.04	117.82	105,490	123,000	0.0700	0.0610	0.8576
Deed Info: 10/12/2023																
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
13760 R	121202801130100000000	LOT 10 BLK 113 TOWNSITE					809 KEELER AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100 280 1%-108 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	97,990		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	RESIDENTIAL		Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 60.00																
24758	ORTIZ UBALDO & JUANA/SMITH RUBY V	1/4/2024	R150	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF2+	0 0	73,510	7,500	684	118.44	125.73	81,010	86,000	0.0900	0.0872	0.9420
Deed Info: 1/4/2024																
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
14020 R	121202801460040000000	LOT 4 BLK 146 TOWNSITE					1014 ELM AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100 280 1%-108 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	73,510		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	RESIDENTIAL		Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 71.00																
24770	ORTIZ USBALDO & JUANA/DAVIS JESSICA VASQUEZ	10/17/2023	R120	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3+	0 0	108,580	6,000	1,200	95.48	75.00	114,580	90,000	0.0500	0.0667	1.2731
Deed Info: 10/17/2023																
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
13150 R	121202800240030000000	LOT 3 BLK 24 TOWNSITE					410 PETERS AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100 282 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	108,580		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	RESIDENTIAL		Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 61.00																

# Sales Ratio Report

5/21/2024 4:49:21PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24773	DALHART PRIME PROPERTIES LLC/DAVIS ROY LYNN & CHRISTINA M SELLER LETTER Deed Info: 1/11/2024	1/11/2024	R100	SQ: 14000.00 AC: 0.3214 FF: 100.00 DEPTH: 140.00	DRV4	0	136,510	10,000	1,594	91.91	81.56	146,510	130,000	0.0700	0.0769	1.1270
Prop ID / Type		Geo ID / Map ID		Legal Description			Situs Location			Legal		Eff Size Subdv		Neighborhood		
13625 R		121202800930050000000		LOTS 5-6 BLK 93 TOWNSITE			422 MAPLE AVE DALHART, TX 79022			0.0000		0.0000 280 1%-100 L%-100		282 1%-100 L%-100		
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		136,510	Imp 2 Value:		Imp 3 Value:		Appraiser: HM					
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: RESIDENTIAL			Imp 2 Desc:		Imp 3 Desc:							
MA Func%: 100.00		Land Func%:														
MA Base%: 50.00																

24827	ROCCO PATRICIA & HUGO H DAVILA/LOEWEN CORNELIO & EVA BUYERS Deed Info: 2/22/2024	2/22/2024	R100	SQ: 7200.00 AC: 0.1653 FF: 60.00 DEPTH: 120.00	DRF3+	2023	185,460	6,000	1,200	159.55	175.00	191,460	210,000	0.0300	0.0286	0.9117
Prop ID / Type		Geo ID / Map ID		Legal Description			Situs Location			Legal		Eff Size Subdv		Neighborhood		
11846 R		121200700020050000000		LOT 5 BLK 2 EAST PLACE NO 2			518 SAGEBRUSH RD DALHART, TX 79022			0.0000		0.0000 070 1%-100 L%-100		070 1%-100 L%-100		
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		185,460	Imp 2 Value:		Imp 3 Value:		Appraiser: HM					
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: RESIDENTIAL			Imp 2 Desc:		Imp 3 Desc:							
MA Func%: 100.00		Land Func%:														
MA Base%: 95.00																

<b>Grand Total:</b>		11		Land Sale Ratio Mean:		0.0981	Avg Absolute Deviation:		0.2867	Pop Variance:		0.3728	Wt Mean		1.0293
<b>Grand Total Count:</b>				Land Sale Ratio Median:		0.0667	Median		1.0099	Standard Deviation:		0.6106	Avg Mean		1.2108
				Land Market Ratio Me		0.0729	Coefficient of Dispersion:		28.3911	PRD:		1.1763	Max Ratio		2.9965
				Land Market Ratio Medi		0.0683							Min Ratio		0.8576

# Sales Ratio Report Parameters

Search by School Code  
DISD (Dalhart ISD)

Search by State Code  
F1 (REAL, Commercial)

Search by Sale Date  
From: 01/01/2023  
To: 05/21/2024

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2024

Report Type: Improved Property

Excludes Confidential Sales.

## Sales Ratio Report

5/21/2024 4:22:39PM

													Sale		
Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/			Land/	Land/		
Sale # Deed	Confirm	Type Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24516	LATHEM RUSSELL GLEN/HAALAND PHIL	6/20/2023	C250	SQ: 134776.21 AC: 3.0940	0	126,190	0	0.00	0.00	126,190	130,000	1.0000	0.9707	0.9707	
		SELLER			<b>St Cd:</b> F1		<b>Schl:</b> DISD	<b>City:</b> DALH		<b>Sale Type:</b>		<b>Ratio Type:</b>			
Deed Info: 6/20/2023															
<b>Prop ID / Type</b>	<b>Geo ID / Map ID</b>	<b>Legal Description</b>				<b>Situs Location</b>			<b>Legal</b>	<b>Eff Size Subdv</b>		<b>Neighborhood</b>			
14444	R 12120330005085000000	TR OUT OF S PT OF NW/4 & S OF HWY SEC 5 BLK 48 H & TC RY CO				JEFFERSON AVE DALHART, TX 79022			0.0000	0.0000 331 1%-100 L%-100		331 1%-100 L%-100			
<b>MA Econ%:</b> 100.00		<b>Land Econ%:</b>		<b>Imp 1 Value:</b>		<b>Imp 2 Value:</b>		<b>Imp 3 Value:</b>		<b>Appraiser:</b> HM					
<b>MA Phy%:</b> 100.00		<b>Land Phy%:</b>		<b>Imp 1 Desc:</b>		<b>Imp 2 Desc:</b>		<b>Imp 3 Desc:</b>							
<b>MA Func%:</b> 100.00		<b>Land Func%:</b>													
<b>MA Base%:</b> 100.00															

# Sales Ratio Report

5/21/2024 4:22:39PM

														Sale			
Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/			Land/	Land/				
Sale # Deed	Confirm	Type Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio			
24566	LIBRA PROPERTIES LLC/CD DG DALHART LLC	7/19/2023	C350	SQ: 49400.00 AC: 1.1341 FF: 674.00 DEPTH: 80.00	MSG	2023 2022	1,202,030	142,400	12,777	105.22	129.41	1,344,430	1,653,492	0.1100	0.0861	0.8131	
Deed Info: 7/19/2023																	
BUYERS LETTER																	
St Cd: F1 Schl: DISD City: DALH														Sale Type:		Ratio Type:	
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood					
11434	R 121200301050010000000	LOTS 1-10 BLK 105 BLAIR DIV				314 LIBERAL ST DALHART, TX 79022			0.0000	0.0000	031	I%-100 L%-100 031 I%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	1,202,030	Imp 2 Value:	Imp 3 Value:	Appraiser: HM											
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: COMMERCIAL	Imp 2 Desc:		Imp 3 Desc:												
MA Func%: 100.00	Land Func%:																
MA Base%: 99.00																	
11439	R 121200301050180000000	LOTS 18-20 BLK 105 BLAIR DIV				301 NEW YORK ST DALHART, TX 79022			0.0000	0.0000	030	I%-100 L%-100 030 I%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 2 Value:		Imp 3 Value:	Appraiser: HM											
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	Imp 2 Desc:		Imp 3 Desc:												
MA Func%: 100.00	Land Func%:																
MA Base%: 100.00																	
24724	WESTERN REAL ESTATE LLC/GUSTIN SAM & PATRICIA L	11/16/2023	C250	SQ: 88783.00 AC: 2.0382 FF: 522.00	ODL	0 0	154,700	130,300	6,597	43.20	45.48	285,000	300,000	0.4600	0.4343	0.9500	
Deed Info: 11/16/2023																	
BUYERS LETTER																	
St Cd: F1 Schl: DISD City: DALH														Sale Type:		Ratio Type: C	
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood					
14551	R 121203400314560000000	TR OFF E SIDE SUB 9 SEC 31 BLK 48 H & TC RY CO				1003 HWY 87 S DALHART, TX 79022			0.0000	0.0000	341	I%-100 L%-100 341 I%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	154,700	Imp 2 Value:	Imp 3 Value:	Appraiser: HM											
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: COMMERCIAL	Imp 2 Desc:		Imp 3 Desc:												
MA Func%: 100.00	Land Func%:																
MA Base%: 62.00																	
24789	SANDOVAL ISMAEL ORTIZ/WALLACE MARY	2/6/2024	C150	SQ: 18200.00 AC: 0.4178 FF: 140.00 DEPTH: 130.00	RCL	0 0	100,090	21,000	2,899	41.77	43.12	121,090	125,000	0.1700	0.1680	0.9687	
Deed Info: 2/6/2024																	
SELLERS LETTER																	
St Cd: F1 Schl: DISD City: DALH														Sale Type:		Ratio Type: C	
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood					
13475	R 121202800690100000000	LOTS 10-12 BLK 69 TOWNSITE				101 SCOTT AVE DALHART, TX 79022			0.0000	0.0000	281	I%-100 L%-100 281 I%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	100,090	Imp 2 Value:	Imp 3 Value:	Appraiser: HM											
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: COMMERCIAL	Imp 2 Desc:		Imp 3 Desc:												
MA Func%: 100.00	Land Func%:																
MA Base%: 41.00																	

# Sales Ratio Report

5/21/2024 4:22:39PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio

24871	CARTER DAVID W/PARKER DALE & DORA.	3/14/2024	C250	SQ: 3250.00 AC: 0.0746 FF: 50.00 DEPTH: 65.00		0			8,130	0	0.00	0.00	8,130	5,000	1.0000	1.6260	1.6260
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SELLER'S LETTER  
Deed Info: 3/14/2024

Prop ID / Type	Geo ID / Map ID	Legal Description	Situs Location	Legal	Eff Size	Subdv	Neighborhood
25166 R	121200900010100010000	NE 50' OF LOT 10 BLK 1 KAY WHITBY ADDN		0.0000	0.0000	091 1%-100 L%-100	091 1%-100 L%-100

MA Econ%: 100.00 Land Econ%:  
MA Phy%: 100.00 Land Phy%:  
MA Func%: 100.00 Land Func%:  
MA Base%: 100.00

Grand Total:	Grand Total Count:	Land Sale Ratio Mean:	Land Sale Ratio Median:	Land Market Ratio Me	Land Market Ratio Medi	Avg Absolute Deviation:	Median	Coefficient of Dispersion:	Pop Variance:	Standard Deviation:	PRD:	Wt Mean	Avg Mean	Max Ratio	Min Ratio
	5	0.6570	0.4343	0.5473	0.4572	0.1667	0.9687	17.2103	0.1024	0.3200	1.2515	0.8515	1.0657	1.6260	0.8131

# Sales Ratio Report Parameters

Search by School Code  
TISD (Texline ISD)

Search by Sale Date  
From: 01/01/2023  
To: 05/21/2024

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2024

Report Type: Improved Property

Excludes Confidential Sales.

## Sales Ratio Report

5/21/2024 4:25:20PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24364	SCHMIDT MARK & LORI & SMITH KATHY D	2/6/2023	R020	SQ: 17500.00 AC: 0.4017 FF: 125.00 DEPTH: 140.00	RF3	0	62,550	2,500	1,032	63.03	62.98	65,050	65,000	0.0400	0.0385	1.0008
Deed Info: 2/6/2023		BUYER					St Cd: A1	Schl: TISD	City: TEXL	Sale Type:		Ratio Type:				
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location				Legal	Eff Size	Subdv	Neighborhood			
22898 R	151500020930080120000	LOTS 8-12 BLK 93 ORIGINAL TEXLINE				401 E CHESTNUT ST TEXLINE, TX 79087				0.0000	0.0000	T002	1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	62,550	Imp 2 Value:			Imp 3 Value:	Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL	Imp 2 Desc:													
MA Func%: 100.00	Land Func%:															
MA Base%: 74.00																
24598	DILLER RYAN BLAINE & SHAE LYNN/DILLER KENNETH	3/1/2023	SP	SQ: 149846.40 AC: 3.4400	RV5	1995	213,100	6,020	4,754	46.09	36.81	219,120	175,000	0.0300	0.0344	1.2521
Deed Info: 3/1/2023		SS					St Cd: E1	Schl: TISD	City:	Sale Type:		Ratio Type:				
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location				Legal	Eff Size	Subdv	Neighborhood			
18213 R	161603050010611290000 8	3.44 AC TR OUT OF S/2 SEC 61 BLK 1 M E HAY				821 DILLER LN TEXLINE, TX 79087				3.4400	0.0000	T305	1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	184,640	Imp 2 Value:	28,460	Imp 3 Value:	Appraiser: HM									
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL	Imp 2 Desc: NON RESIDENTIAL													
MA Func%: 100.00	Land Func%:															
MA Base%: 60.00																

# Sales Ratio Report

5/21/2024 4:25:20PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24617	NICHOLSON DANIEL LEE & PENNIE DENIECE/HOWELL COLLE	8/24/2023	R015	SQ: 21000.00 AC: 0.4821 FF: 150.00 DEPTH: 140.00	RV4+	0	142,940	2,250	2,071	70.11	48.29	145,190	100,000	0.0200	0.0225	1.4519
Deed Info: 8/24/2023		SELLERS LETTER					St Cd: A1	Schl: TISD	City: TEXL	Sale Type:		Ratio Type: R				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
16957	R 151500020740040060000	LOTS 4-6 BLK 74 ORIGINAL TEXTLINE			501 E MAIN ST TEXTLINE, TX 79087			0.0000	0.0000	T002	1%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	RESIDENTIAL		142,940	Imp 2 Value:			Imp 3 Value:	Appraiser: HM						
MA Phy%: 100.00	Land Phy%:	Imp 1 Desc:				Imp 2 Desc:			Imp 3 Desc:							
MA Func%: 100.00	Land Func%:															
MA Base%: 45.00																

24743	PARADIGM REAL ESTATE HOLDINGS LLC/DCD DEVELOPMENT LLC.	12/20/2023	R020	SQ: 84000.00 AC: 1.9284 FF: 600.00 DEPTH: 140.00	RV2	0	741,390	12,000	13,715	54.93	37.27	753,390	511,191	0.0200	0.0235	1.4738
Deed Info: 12/20/2023		BUYERS LETTER					St Cd: B1	Schl: TISD	City: TEXL	Sale Type:		Ratio Type: M				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
17048	R 151500021040000000000	LOTS 1-24 BLK 104 ORIGINAL TEXTLINE			300 S 3RD ST TEXTLINE, TX 79087			0.0000	0.0000	T002	1%-100 L%-100					
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	UNITS # 2 & 3 DUPLEX - 3RD		69,040	Imp 2 Value:	UNITS # 6 & 7 DUPLEX -		69,040	Imp 3 Value:	UNITS # 8 & 9 DUPLI		69,040	Appraiser: HM		
MA Phy%: 100.00	Land Phy%:	Imp 1 Desc:				Imp 2 Desc:			Imp 3 Desc:							
MA Func%: 100.00	Land Func%:															
MA Base%: 58.00																

<b>Grand Total:</b>				<b>Land Sale Ratio Mean:</b>	0.0297	<b>Avg Absolute Deviation:</b>	0.1682	<b>Pop Variance:</b>	0.0483	<b>Wt Mean</b>	1.3895
<b>Grand Total Count:</b>	4			<b>Land Sale Ratio Median:</b>	0.0289	<b>Median</b>	1.3520	<b>Standard Deviation:</b>	0.2198	<b>Avg Mean</b>	1.2946
				<b>Land Market Ratio Me</b>	0.0243	<b>Coefficient of Dispersion:</b>	12.4407	<b>PRD:</b>	0.9317	<b>Max Ratio</b>	1.4738
				<b>Land Market Ratio Medi</b>	0.0217					<b>Min Ratio</b>	1.0008

# Sales Ratio Report Parameters

Search by School Code  
SISD (Stratford ISD)

Search by Sale Date  
From: 01/01/2024  
To: 05/21/2024

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2024

Report Type: Improved Property

Excludes Confidential Sales.

## Sales Ratio Report

5/21/2024 4:24:01PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/			
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/	Avg Price/	Market	Sale Price	Market	Sale Price	Ratio	
										Sqft	Sqft						
24872	WILLARD JAY & KELLY/WILLARD KODY	3/15/2024	P	SQ: 8232840.00 AC: 189.0000		0	2,730	101,000	0	0.00	0.00	103,730	190,000	0.9700	0.5316	0.5460	
		BUYER'S LETTEER															
		Deed Info: 3/15/2024															
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location				Legal	Eff Size	Subdv	Neighborhood				
19129 R	1838044572101823400005	S/2 & NE/4 N & W OF RR SEC 18 BLK 7T T & NO RR				FM 3213 DALHART, TX 79022				189.0000	0.0000	S445	1%-100 L%-100 S445 1%-100 L%-100				
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		2,730	Imp 2 Value:				Imp 3 Value:		Appraiser:		HM				
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:		NON RESIDENTIAL IMPROVI	Imp 2 Desc:				Imp 3 Desc:								
MA Func%: 100.00	Land Func%:																
MA Base%: 100.00																	

Grand Total:		Land Sale Ratio Mean:	0.5316	Avg Absolute Deviation:	0.0000	Pop Variance:	0.0000	Wt Mean	0.5460
Grand Total Count:	1	Land Sale Ratio Median:	0.5316	Median	0.5460	Standard Deviation:	0.0000	Avg Mean	0.5460
		Land Market Ratio Me	0.9737	Coefficient of Dispersion:	0.0000	PRD:	1.0000	Max Ratio	0.5460
		Land Market Ratio Medi	0.9737					Min Ratio	0.5460

# Sales Ratio Report Parameters

Search by Sale Date  
 From: 01/01/2023  
 To: 05/21/2024

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2024

Report Type: Improved Property

Excludes Confidential Sales.

## Sales Ratio Report

5/21/2024 4:17:08PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/	
Sale #	Deed	Confirm	Type	Class	Y-Bit	Value	Value	Area	Avg Price/	Avg Price/	Market	Sale Price	Market	Sale Price	Ratio
			Dimensions							Sqft	Sqft				
24360	J&F FARMS LLC/VRLA PAMELA JO ETAL	1/30/2023	IF		0		768,680	0	0.00	0.00	768,680	416,000	1.0000	1.8478	1.8478
Deed Info: 1/30/2023			SQ: 27878400.00 AC: 640.0000												
SELLER						St Cd: D1	Schl: SISD	City:			Sale Type:		Ratio Type:		
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location			Legal		Eff Size	Subdv	Neighborhood		
18953 R	181804401211540000000 3	SEC 154 BLK 1T T & NO RR				TX			640.0000		0.0000	S440	1%-100 L%-100 S440 1%-100 L%-100		
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Appraiser: HM					
MA Phy%: 100.00		Land Phy%:		Imp1 Desc:		Imp 2 Desc:		Imp 3 Desc:							
MA Func%: 100.00		Land Func%:													
MA Base%: 100.00															
24364	SCHMIDT MARK & LORI &SMITH KATHY D	2/6/2023	R020	RF3	0	62,550	2,500	1,032	63.03	62.98	65,050	65,000	0.0400	0.0385	1.0008
Deed Info: 2/6/2023			SQ: 17500.00 AC: 0.4017 FF: 125.00 DEPTH: 140.00												
BUYER						St Cd: A1	Schl: TISD	City: TEXL			Sale Type:		Ratio Type:		
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location			Legal		Eff Size	Subdv	Neighborhood		
22898 R	151500020930080120000	LOTS 8-12 BLK 93 ORIGINAL TEXLINE				401 E CHESTNUT ST TEXLINE, TX 79087			0.0000		0.0000	T002	1%-100 L%-100 T002 1%-100 L%-100		
MA Econ%: 100.00		Land Econ%:		Imp 1 Value: 62,550		Imp 2 Value:		Imp 3 Value:		Appraiser: HM					
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: RESIDENTIAL		Imp 2 Desc:		Imp 3 Desc:							
MA Func%: 100.00		Land Func%:													
MA Base%: 74.00															

# Sales Ratio Report

5/21/2024 4:17:08PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale		Avg Price/ Avg Price/		Land/	Land/			
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24391	KEETON SHELDON & ALENA/ROCKDEN LLC	3/1/2023	R200	SQ: 5250.00 AC: 0.1205 FF: 37.50 DEPTH: 140.00	DRF3	0	64,340	7,500	780	92.10	94.87	71,840	74,000	0.1000	0.1014	0.9708	
Deed Info: 3/1/2023		BUYERS															
Prop ID / Type		Geo ID / Map ID	Legal Description		Situs Location			Legal	Eff Size	Subdv	Neighborhood						
13322 R		121202800470040000000	S 12 1/2' LOT 4 & N 25' OF LOT 5 BLK 47 TOWNSITE		714 DENROCK AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100		280 1%-108 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	64,340	Imp 2 Value:			Imp 3 Value:	Appraiser:		HM						
MA Phy%: 100.00		Land Phy%:	Imp 1 Desc:	RESIDENTIAL	Imp 2 Desc:			Imp 3 Desc:									
MA Func%: 100.00		Land Func%:															
MA Base%: 60.00																	
24426	UNRUH CLINTON & BARBARA/LLOYD JO SHANNAN ETAL	4/4/2023	P	SQ: 6800587.20 AC: 156.1200	DRV4+	2004 1976	222,680	91,720	1,935	162.48	179.47	314,400	347,284	0.2900	0.2641	0.9053	
Deed Info: 4/4/2023		BUYERS															
Prop ID / Type		Geo ID / Map ID	Legal Description		Situs Location			Legal	Eff Size	Subdv	Neighborhood						
25034 R		1414016000100620000009	156.12 AC TR OUT OF SEC 6 BLK 1 WILLIAM H PARDUE		3992 FM 3212 DALHART, TX 79022			156.1200	0.0000	R160	1%-100 L%-100		R160 1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	215,780	Imp 2 Value:	6,900	Imp 3 Value:		Appraiser:		HM						
MA Phy%: 100.00		Land Phy%:	Imp 1 Desc:	RESIDENTIAL	Imp 2 Desc:	NON RESIDENTIAL		Imp 3 Desc:									
MA Func%: 100.00		Land Func%:															
MA Base%: 76.00																	
24490	ESCAMILLA JOSE RAMON HUARACHA/GRIEGO JOHN D	6/12/2023	R150	SQ: 17500.00 AC: 0.4017 FF: 125.00 DEPTH: 140.00	DRV4+	0	211,690	18,750	2,072	111.22	108.59	230,440	225,000	0.0800	0.0833	1.0242	
Deed Info: 6/12/2023		AGENT															
Prop ID / Type		Geo ID / Map ID	Legal Description		Situs Location			Legal	Eff Size	Subdv	Neighborhood						
13689 R		121202801060110000000	N/2 LOT 10 & ALL OF LOTS 11-12 BLK 106 TOWNSITE		801 CHERRY AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100		280 1%-108 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	211,690	Imp 2 Value:	Imp 3 Value:		Appraiser:		HM							
MA Phy%: 100.00		Land Phy%:	Imp 1 Desc:	RESIDENTIAL	Imp 2 Desc:			Imp 3 Desc:									
MA Func%: 100.00		Land Func%:															
MA Base%: 68.00																	
24508	KOETHLER ISAAC & KATHARINA PENNER/KOETHLER WILH	6/23/2023	C015	SQ: 43995.60 AC: 1.0100	DRF3+	2023 2022	107,250	4,840	1,596	70.23	78.32	112,090	125,000	0.0400	0.0387	0.8967	
Deed Info: 6/23/2023		BUYER															
Prop ID / Type		Geo ID / Map ID	Legal Description		Situs Location			Legal	Eff Size	Subdv	Neighborhood						
24581 R		14140103001002000000010	LOT 2 UNIT NO. 1 COUNTRY DIVISION		3555 FM 297 DALHART, TX 79022			1.0100	0.0000	R103	1%-100 L%-100		R103 1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	88,050	Imp 2 Value:	19,200	Imp 3 Value:		Appraiser:		HM						
MA Phy%: 100.00		Land Phy%:	Imp 1 Desc:	RESIDENTIAL	Imp 2 Desc:	COMMERCIAL		Imp 3 Desc:									
MA Func%: 100.00		Land Func%:															
MA Base%: 58.00																	

# Sales Ratio Report

5/21/2024 4:17:08PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/			
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24516	LATHEM RUSSELL GLEN/HAALAND PHIL	6/20/2023	C250	SQ: 134776.21 AC: 3.0940		0			126,190	0	0.00	0.00	126,190	130,000	1.0000	0.9707	0.9707
		SELLER															
		Deed Info: 6/20/2023															
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood						
14444	R 121203300050850000000	TR OUT OF S PT OF NW/4 & S OF HWY SEC 5 BLK 48 H & TC RY CO			JEFFERSON AVE DALHART, TX 79022			0.0000	0.0000	331	1%-100 L%-100			331 1%-100 L%-100			
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Appraiser:	HM										
MA Phy%:	100.00	Land Phy%:	Imp1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
MA Func%:	100.00	Land Func%:															
MA Base%:	100.00																
24533	WHEELER DENNIS/KIMERER GALE & MARY	7/3/2023	R100	SQ: 9345.00 AC: 0.2145 FF: 89.00 DEPTH: 105.00	DRF3+	2005	132,480	8,900	1,219	115.98	114.85	141,380	140,000	0.0600	0.0636	1.0099	
		SELLER															
		Deed Info: 7/3/2023															
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood						
12487	R 121201750010280000000	LOT 28 BLK 1 MILLENNIUM PARK			510 COFFEE PL DALHART, TX 79022			0.0000	0.0000	175	1%-100 L%-100			175 1%-100 L%-100			
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Appraiser:	HM										
MA Phy%:	100.00	Land Phy%:	Imp1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
MA Func%:	100.00	Land Func%:															
MA Base%:	80.00																
24566	LIBRA PROPERTIES LLC/CD DG DALHART LLC	7/19/2023	C350	SQ: 49400.00 AC: 1.1341 FF: 674.00 DEPTH: 80.00	MSG	2023	1,202,030	142,400	12,777	105.22	129.41	1,344,430	1,653,492	0.1100	0.0861	0.8131	
		BUYERS LETTER															
		Deed Info: 7/19/2023															
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood						
11434	R 121200301050010000000	LOTS 1-10 BLK 105 BLAIR DIV			314 LIBERAL ST DALHART, TX 79022			0.0000	0.0000	031	1%-100 L%-100			031 1%-100 L%-100			
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Appraiser:	HM										
MA Phy%:	100.00	Land Phy%:	Imp1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
MA Func%:	100.00	Land Func%:															
MA Base%:	99.00																
11439	R 121200301050180000000	LOTS 18-20 BLK 105 BLAIR DIV			301 NEW YORK ST DALHART, TX 79022			0.0000	0.0000	030	1%-100 L%-100			030 1%-100 L%-100			
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Appraiser:	HM										
MA Phy%:	100.00	Land Phy%:	Imp1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
MA Func%:	100.00	Land Func%:															
MA Base%:	100.00																

# Sales Ratio Report

5/21/2024 4:17:08PM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Sale		Land/	Land/	Ratio	
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
24579	MCCARTY EZEKIEL/US DEPT OF AGRICULTURE	7/20/2023	R150	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3	0	67,510	7,500	944	79.46	38.14	75,010	36,000	0.1000	0.2083	2.0836
		BUYER				0	St Cd: A1		Schl: DISD	City: DALH	Sale Type:		Ratio Type:			
Deed Info: 7/20/2023				Legal Description		Situs Location		Legal		Eff Size Subdv		Neighborhood				
Prop ID / Type	Geo ID / Map ID			LOT 11 BLK 129 TOWNSITE		905 SCOTT AVE DALHART, TX 79022		0.0000		0.0000 280 1%-100 L%-100		280 1%-108 L%-100				
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		67,510	Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL		Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 48.00																
24585	NEUFELD GERARDO & MARGARETHA/GALLEGOS ROBERT	8/8/2023	R080	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3	1998	94,270	4,000	1,232	79.76	60.88	98,270	75,000	0.0400	0.0533	1.3103
		SELLER				1940	St Cd: A1		Schl: DISD	City: DALH	Sale Type:		Ratio Type:			
Deed Info: 8/8/2023				Legal Description		Situs Location		Legal		Eff Size Subdv		Neighborhood				
Prop ID / Type	Geo ID / Map ID			LOTS 45-46 BLK 1 EAST HEIGHTS ADDN		415 KENDRICK AVE DALHART, TX 79022		0.0000		0.0000 060 1%-100 L%-100		060 1%-106 L%-100				
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		94,270	Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL		Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 65.00																
24591	SALINAS CHRISTOPHER L/BAKER RICHARD	8/17/2023	R100	SQ: 10400.00 AC: 0.2388 FF: 80.00 DEPTH: 130.00	DRF3	0	51,930	8,000	804	74.54	24.88	59,930	20,000	0.1300	0.4000	2.9965
		BUYERS				0	St Cd: A1		Schl: DISD	City: DALH	Sale Type:		Ratio Type:			
Deed Info: 8/17/2023				Legal Description		Situs Location		Legal		Eff Size Subdv		Neighborhood				
Prop ID / Type	Geo ID / Map ID			LOTS 6-7 & N 20' OF LOT 8 BLK 12 KENDRICK ADDN		618 NORMAN AVE DALHART, TX 79022		0.0000		0.0000 110 1%-100 L%-100		110 1%-106 L%-100				
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		51,930	Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL		Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 52.00																
24598	DILLER RYAN BLAINE & SHAE LYNN/DILLER KENNETH	3/1/2023	SP	SQ: 149846.40 AC: 3.4400	RV5	1995	213,100	6,020	4,754	46.09	36.81	219,120	175,000	0.0300	0.0344	1.2521
		SS				1964	St Cd: E1		Schl: TISD	City:	Sale Type:		Ratio Type:			
Deed Info: 3/1/2023				Legal Description		Situs Location		Legal		Eff Size Subdv		Neighborhood				
Prop ID / Type	Geo ID / Map ID			3.44 AC TR OUT OF S/2 SEC 61 BLK 1 M E HAY		821 DILLER LN TEXLINE, TX 79087		3.4400		0.0000 T305 1%-100 L%-100		T305 1%-100 L%-100				
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		184,640	Imp 2 Value:	28,460		Imp 3 Value:		Appraiser: HM						
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL		Imp 2 Desc: NON RESIDENTIAL		Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 60.00																

# Sales Ratio Report

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Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Sale		Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
24603	RIFFE KATHY N/ALLEN WILLIAM W EST TR	8/4/2023	IF	SQ: 13939200.00 AC: 320.0000		0		296,670	0	0.00	0.00	296,670	297,727	1.0000	0.9965	0.9965
		BS														
		Deed Info: 8/4/2023														
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
19035 R	1838044012132534000006	S/2 SEC 325 BLK 1T T & NO RR					TX			320.0000	0.0000	S440	I%-100 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Appraiser: HM						
MA Phy%: 100.00		Land Phy%:		Imp1 Desc:		Imp 2 Desc:		Imp 3 Desc:								
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																
24604	RIFFE KATHY N/ALLEN CATHERINE A	8/4/2023	P	SQ: 6969600.00 AC: 160.0000	RF3+	1990 1955	98,290	85,750	6,700	27.47	12.61	184,040	84,475	0.4700	1.0151	2.1786
		SS														
		Deed Info: 8/4/2023														
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
23051 R	1838044012132630000006	SW/4 SEC 326 BLK 1T T&NO					TX			160.0000	0.0000	S440	I%-100 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Appraiser: HM						
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: RESIDENTIAL		Imp 2 Desc: NON RESIDENTIAL		Imp 3 Desc:								
MA Func%: 100.00		Land Func%:														
MA Base%: 45.00																
24605	RIFFE KATHY N/ALLEN CATHERINE A	8/4/2023	P	SQ: 9356688.00 AC: 214.8000	USL	2015 1960	13,590	136,190	4,400	34.04	16.67	149,780	73,360	0.9100	1.8565	2.0417
		SS														
		Deed Info: 8/4/2023														
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
18798 R	1818038500100100100001	E 214.8 AC OF 529.69 AC Z C COLLIER					TX			214.8000	0.0000	S385	I%-100 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Appraiser: HM						
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: NON RESIDENTIAL IMPROV		Imp 2 Desc:		Imp 3 Desc:								
MA Func%: 100.00		Land Func%:														
MA Base%: 39.00																
24606	RIFFE KATHY N/ALLEN CATHERINE A	8/4/2023	DF	SQ: 13068000.00 AC: 300.0000		0		236,950	0	0.00	0.00	236,950	118,475	1.0000	2.0000	2.0000
		SS														
		Deed Info: 8/4/2023														
Prop ID / Type	Geo ID / Map ID	Legal Description					Situs Location			Legal	Eff Size	Subdv	Neighborhood			
18777 R	1818034014201320400001	E PT SEC 13 BLK M27 T C RR					TX			300.0000	0.0000	S340	I%-100 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Appraiser: HM						
MA Phy%: 100.00		Land Phy%:		Imp1 Desc:		Imp 2 Desc:		Imp 3 Desc:								
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																

# Sales Ratio Report

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Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Sale		Land/	Land/			
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24616	SALINAS OSCAR/RENERIA JORGE & AMBER Deed Info: 8/24/2023	8/24/2023	C024	SQ: 222591.60 AC: 5.1100 FF: 454.19 DEPTH: 495.00		0			35,770	0	0.00	0.00	35,770	50,000	1.0000	0.7154	0.7154
		BUYERS LETTER				0											
							St Cd: E3	Schl: DISD	City:				Sale Type:				Ratio Type:
Prop ID / Type	Geo ID / Map ID			Legal Description			Situs Location		Legal		Eff Size	Subdv		Neighborhood			
23738 R	14140168001022000000010			LOT 22 BLK 1 PRAIRIE DIVISION UNIT NO 1			12261 CENTER LN DALHART, TX 79022		5.1100		0.0000	R168	1%-100 L%-100		R168	1%-100 L%-100	
MA Econ%: 100.00	Land Econ%:			Imp 1 Value:		Imp 2 Value:			Imp 3 Value:		Appraiser:	HM					
MA Phy%: 100.00	Land Phy%:			Imp1 Desc:		Imp 2 Desc:			Imp 3 Desc:								
MA Func%: 100.00	Land Func%:																
MA Base%: 100.00																	
24617	NICHOLSON DANIEL LEE & PENNIE Deed Info: 8/24/2023	8/24/2023	R015	SQ: 21000.00 AC: 0.4821 FF: 150.00 DEPTH: 140.00	RV4+	0	142,940	2,250	2,071	70.11	48.29	145,190	100,000	0.0200	0.0225	1.4519	
	DENIECE/HOWELL COLLE Deed Info: 8/24/2023					0											
		SELLERS LETTER					St Cd: A1	Schl: TISD	City: TEXL								Ratio Type: R
Prop ID / Type	Geo ID / Map ID			Legal Description			Situs Location		Legal		Eff Size	Subdv		Neighborhood			
16957 R	151500020740040060000			LOTS 4-6 BLK 74 ORIGINAL TEXLINE			501 E MAIN ST TEXLINE, TX 79087		0.0000		0.0000	T002	1%-100 L%-100		T002	1%-100 L%-100	
MA Econ%: 100.00	Land Econ%:			Imp 1 Value:		Imp 2 Value:			Imp 3 Value:		Appraiser:	HM					
MA Phy%: 100.00	Land Phy%:			Imp1 Desc: RESIDENTIAL		Imp 2 Desc:			Imp 3 Desc:								
MA Func%: 100.00	Land Func%:																
MA Base%: 45.00																	
24631	WEST JASON/SMUCKER Deed Info: 9/5/2023	9/5/2023	R200	SQ: 7242.00 AC: 0.1663 FF: 71.00 DEPTH: 102.00	DRV4+	2023	209,590	14,200	1,522	147.04	164.26	223,790	250,000	0.0600	0.0568	0.8952	
	MERVIN B & DAWN M Deed Info: 9/5/2023					2017											
		BUYERS LETTER					St Cd: A1	Schl: DISD	City: DALH								Ratio Type:
Prop ID / Type	Geo ID / Map ID			Legal Description			Situs Location		Legal		Eff Size	Subdv		Neighborhood			
19328 R	121200390050040000000			LOT 4 BLK 5 COUNTRY MEADOWS ADDN			1719 TUMBLEWEED TR DALHART, TX 79022		0.1663		0.0000	039	1%-100 L%-100		039	1%-100 L%-100	
MA Econ%: 100.00	Land Econ%:			Imp 1 Value:		Imp 2 Value:			Imp 3 Value:		Appraiser:	HM					
MA Phy%: 100.00	Land Phy%:			Imp1 Desc: RESIDENTIAL		Imp 2 Desc:			Imp 3 Desc:								
MA Func%: 100.00	Land Func%:																
MA Base%: 95.00																	
24671	BENCOMO LUIS & SANDRA Deed Info: 10/12/2023	10/12/2023	R150	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3+	0	97,990	7,500	1,044	101.04	117.82	105,490	123,000	0.0700	0.0610	0.8576	
	GARCIA/ATKINS PAUL Deed Info: 10/12/2023					0											
		BUYERS LETTER					St Cd: A1	Schl: DISD	City: DALH								Ratio Type: R
Prop ID / Type	Geo ID / Map ID			Legal Description			Situs Location		Legal		Eff Size	Subdv		Neighborhood			
13760 R	121202801130100000000			LOT 10 BLK 113 TOWNSITE			809 KEELER AVE DALHART, TX 79022		0.0000		0.0000	280	1%-100 L%-100		280	1%-108 L%-100	
MA Econ%: 100.00	Land Econ%:			Imp 1 Value:		Imp 2 Value:			Imp 3 Value:		Appraiser:	HM					
MA Phy%: 100.00	Land Phy%:			Imp1 Desc: RESIDENTIAL		Imp 2 Desc:			Imp 3 Desc:								
MA Func%: 100.00	Land Func%:																
MA Base%: 60.00																	

# Sales Ratio Report

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Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp Living	Avg Price/	Avg Price/	Sale		Land/	Land/			
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24724	WESTERN REAL ESTATE LLC/GUSTIN SAM & PATRICIA L Deed Info: 11/16/2023	11/16/2023	C250	SQ: 88783.00 AC: 2.0382 FF: 522.00	ODL	0	154,700	130,300	6,597	43.20	45.48	285,000	300,000	0.4600	0.4343	0.9500	
BUYERS LETTER																	
Prop ID / Type		Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood				
14551 R		121203400314560000000	TR OFF E SIDE SUB 9 SEC 31 BLK 48 H & TC RY CO				1003 HWY 87 S DALHART, TX 79022			0.0000	0.0000	341	1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	154,700	Imp 2 Value:		Imp 3 Value:			Appraiser:	HM						
MA Phy%: 100.00		Land Phy%:	Imp1 Desc:	COMMERCIAL	Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00		Land Func%:															
MA Base%: 62.00																	
24743	PARADIGM REAL ESTATE HOLDINGS LLC/DCD DEVELOPMENT LLC. Deed Info: 12/20/2023	12/20/2023	R020	SQ: 84000.00 AC: 1.9284 FF: 600.00 DEPTH: 140.00	RV2	0	741,390	12,000	13,715	54.93	37.27	753,390	511,191	0.0200	0.0235	1.4738	
BUYERS LETTER																	
Prop ID / Type		Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood				
17048 R		151500021040000000000	LOTS 1-24 BLK 104 ORIGINAL TEXLINE				300 S 3RD ST TEXLINE, TX 79087			0.0000	0.0000	T002	1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	69,040	Imp 2 Value:	69,040	Imp 3 Value:		69,040	Appraiser:	HM						
MA Phy%: 100.00		Land Phy%:	Imp1 Desc:	UNITS # 2 & 3 DUPLEX - 3RD	Imp 2 Desc:	UNITS # 6 & 7 DUPLEX -	Imp 3 Desc:		UNITS # 8 & 9 DUPLI								
MA Func%: 100.00		Land Func%:															
MA Base%: 58.00																	
24758	ORTIZ UBALDO & JUANA/SMITH RUBY V Deed Info: 1/4/2024	1/4/2024	R150	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF2+	0	73,510	7,500	684	118.44	125.73	81,010	86,000	0.0900	0.0872	0.9420	
BUYERS LETTER																	
Prop ID / Type		Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood				
14020 R		121202801460040000000	LOT 4 BLK 146 TOWNSITE				1014 ELM AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	73,510	Imp 2 Value:		Imp 3 Value:			Appraiser:	HM						
MA Phy%: 100.00		Land Phy%:	Imp1 Desc:	RESIDENTIAL	Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00		Land Func%:															
MA Base%: 71.00																	
24770	ORTIZ USBALDO & JUANA/DAVIS JESSICA VASQUEZ Deed Info: 10/17/2023	10/17/2023	R120	SQ: 7000.00 AC: 0.1607 FF: 50.00 DEPTH: 140.00	DRF3+	0	108,580	6,000	1,200	95.48	75.00	114,580	90,000	0.0500	0.0667	1.2731	
BUYERS LETTER																	
Prop ID / Type		Geo ID / Map ID	Legal Description				Situs Location			Legal	Eff Size	Subdv	Neighborhood				
13150 R		121202800240030000000	LOT 3 BLK 24 TOWNSITE				410 PETERS AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100				
MA Econ%: 100.00		Land Econ%:	Imp 1 Value:	108,580	Imp 2 Value:		Imp 3 Value:			Appraiser:	HM						
MA Phy%: 100.00		Land Phy%:	Imp1 Desc:	RESIDENTIAL	Imp 2 Desc:		Imp 3 Desc:										
MA Func%: 100.00		Land Func%:															
MA Base%: 61.00																	

# Sales Ratio Report

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Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Sale				Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Ratio
24773	DALHART PRIME PROPERTIES LLC/DAVIS ROY LYNN & CHRISTINA M	1/11/2024	R100	SQ: 14000.00 AC: 0.3214 FF: 100.00 DEPTH: 140.00	DRV4	0	136,510	10,000	1,594	91.91	81.56	146,510	130,000	0.0700	0.0769	1.1270
Deed Info: 1/11/2024		SELLER LETTER			St Cd: A1	Schl: DISD	City: DALH			Sale Type:		Ratio Type:				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
13625 R	121202800930050000000	LOTS 5-6 BLK 93 TOWNSITE			422 MAPLE AVE DALHART, TX 79022			0.0000	0.0000	280	1%-100 L%-100		282 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	136,510		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL			Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 50.00																
24789	SANDOVAL ISMAEL ORTIZ/WALLACE MARY	2/6/2024	C150	SQ: 18200.00 AC: 0.4178 FF: 140.00 DEPTH: 130.00	RCL	0	100,090	21,000	2,899	41.77	43.12	121,090	125,000	0.1700	0.1680	0.9687
Deed Info: 2/6/2024		SELLERS LETTER			St Cd: F1	Schl: DISD	City: DALH			Sale Type:		Ratio Type: C				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
13475 R	121202800690100000000	LOTS 10-12 BLK 69 TOWNSITE			101 SCOTT AVE DALHART, TX 79022			0.0000	0.0000	281	1%-100 L%-100		281 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	100,090		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: COMMERCIAL			Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 41.00																
24827	ROCCO PATRICIA & HUGO H DAVILA/LOEWEN CORNELIO & EVA	2/22/2024	R100	SQ: 7200.00 AC: 0.1653 FF: 60.00 DEPTH: 120.00	DRF3+	2023	185,460	6,000	1,200	159.55	175.00	191,460	210,000	0.0300	0.0286	0.9117
Deed Info: 2/22/2024		BUYERS			St Cd: A1	Schl: DISD	City: DALH			Sale Type: O		Ratio Type: R				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
11846 R	121200700020050000000	LOT 5 BLK 2 EAST PLACE NO 2			518 SAGEBRUSH RD DALHART, TX 79022			0.0000	0.0000	070	1%-100 L%-100		070 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	185,460		Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc: RESIDENTIAL			Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 95.00																
24871	CARTER DAVID W/PARKER DALE & DORA.	3/14/2024	C250	SQ: 3250.00 AC: 0.0746 FF: 50.00 DEPTH: 65.00		0		8,130	0	0.00	0.00	8,130	5,000	1.0000	1.6260	1.6260
Deed Info: 3/14/2024		SELLER'S LETTER			St Cd: F1	Schl: DISD	City: DALH			Sale Type:		Ratio Type:				
Prop ID / Type	Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size	Subdv	Neighborhood					
25166 R	121200900010100010000	NE 50' OF LOT 10 BLK 1 KAY WHITBY ADDN						0.0000	0.0000	091	1%-100 L%-100		091 1%-100 L%-100			
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:			Imp 2 Value:	Imp 3 Value:		Appraiser: HM								
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:			Imp 2 Desc:	Imp 3 Desc:										
MA Func%: 100.00	Land Func%:															
MA Base%: 100.00																

# Sales Ratio Report

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Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Sale		Land/	Land/		
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio	
24872	WILLARD JAY & KELLY/WILLARD KODY	3/15/2024	P	SQ: 8232840.00 AC: 189.0000		0	2,730	101,000	0	0.00	0.00	103,730	190,000	0.9700	0.5316	0.5460
		BUYER'S LETTEER														
Deed Info: 3/15/2024																
Prop ID / Type	Geo ID / Map ID	Legal Description				Situs Location				Legal		Eff Size	Subdv	Neighborhood		
19129 R	1838044572101823400005	S/2 & NE/4 N & W OF RR SEC 18 BLK 7T T & NO RR				FM 3213 DALHART, TX 79022				189.0000		0.0000	S445	1%-100 L%-100 S445 1%-100 L%-100		
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:		2,730	Imp 2 Value:		Imp 3 Value:		Appraiser:		HM					
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:		NON RESIDENTIAL IMPROV	Imp 2 Desc:		Imp 3 Desc:									
MA Func%: 100.00	Land Func%:															
MA Base%: 100.00																
Grand Total:						Land Sale Ratio Mean:	0.4652	Avg Absolute Deviation:	0.3785	Pop Variance:	0.2987	Wt Mean:	1.0937			
Grand Total Count: 30						Land Sale Ratio Median:	0.0943	Median:	1.0053	Standard Deviation:	0.5465	Avg Mean:	1.2679			
						Land Market Ratio Me	0.3473	Coefficient of Dispersion:	37.6537	PRD:	1.1593	Max Ratio:	2.9965			
						Land Market Ratio Medi	0.1022				Min Ratio:	0.5460				