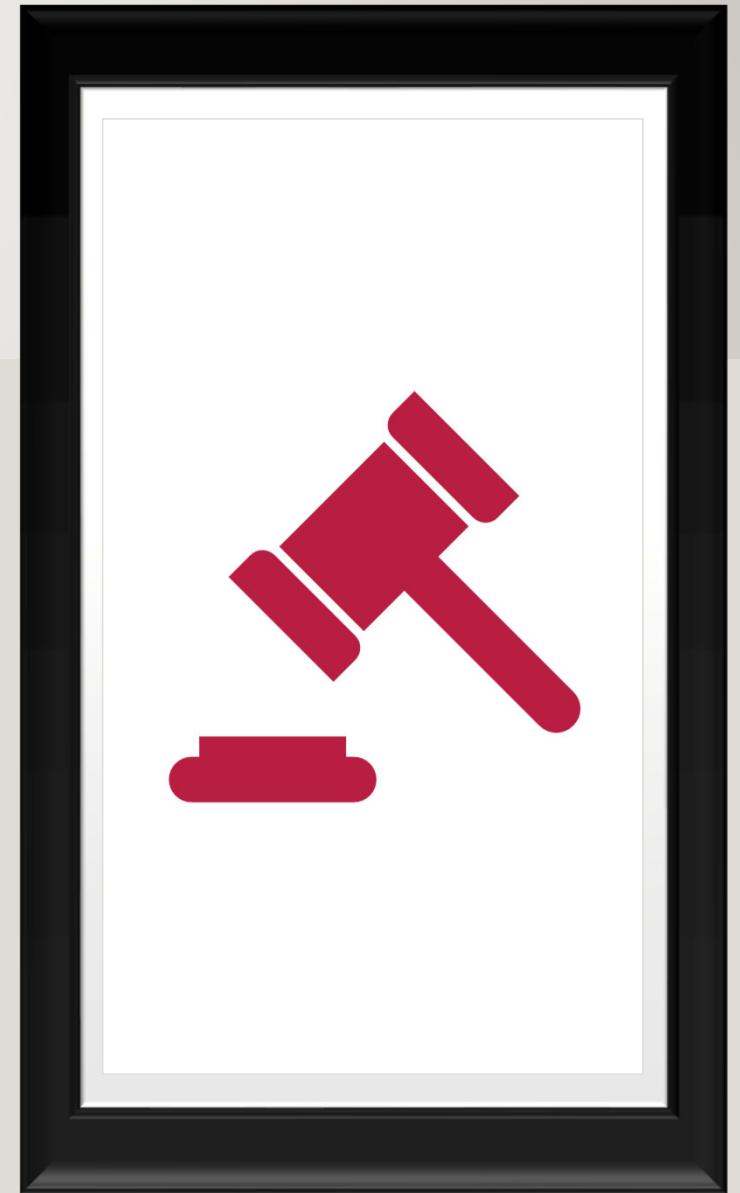


ABILENE INDEPENDENT SCHOOL DISTRICT

STATE OF THE APPRAISAL

CENTRAL APPRAISAL DISTRICT OF TAYLOR COUNTY

The Central Appraisal District of Taylor County is a political subdivision of the State of Texas created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district.



BOARD OF DIRECTORS

January 1, 2025 – December 31, 2027

AI SD will hold one seat on the Appraisal District Board of Directors:

Current AI SD representative willing to serve:

- **John Stearns**
 - Past AI SD Board President
 - Owner – Quail Well Service, Inc.

BOARD OF DIRECTORS	LENGTH OF TERM	BEGIN TERM	END TERM	# OF DIRECTORS
APPOINTED DIRECTORS				
APPOINTED BY DECEMBER 15, 2023	1 YEAR	1/1/2024	12/31/2024	5
APPOINTED BY DECEMBER 31, 2024	1 YEAR	1/1/2025	12/31/2025	2
APPOINTED BY DECEMBER 31, 2024	3 YEAR	1/1/2025	12/31/2027	3
APPOINTED BY DECEMBER 31, 2025	4 YEAR	1/1/2026	12/31/2029	2
APPOINTED BY DECEMBER 31, 2027	4 YEAR	1/1/2028	12/31/2031	3

ORGANIZATION STRUCTURE

The Board of Directors, based on votes, are appointed by the taxing units within the boundaries of the Taylor County.

- AISD represents 22.43% of Levy
- 1,116 Votes



2025 ABILENE ISD CERTIFIED VALUES

Abilene ISD 221-901

2025 Taylor / Jones Certified Totals (\$100,000)

County	Net Taxable	Freeze Ceiling Actual Tax	Freeze Ceiling Taxable	Freeze Adj Taxable	New Value Taxable
Taylor	\$ 7,050,409,299	\$ 1,906,027	\$ 592,783,479	\$ 6,454,219,498	\$ 559,024,940
Jones	\$ 101,987,660	\$ 28,512	\$ 10,830,160	\$ 91,162,130	\$ 1,014,170
	\$ 7,152,396,959	\$ 1,934,539	\$ 603,613,639	\$ 6,545,381,628	\$ 560,039,110
	New Value Market	First Time Partial Exempt	First Time Absolute Exempt	Appraised Value	2024 Certified Net Taxable
Taylor	\$ 605,062,345	\$ 30,595,667	\$ 4,383,885	\$ 12,902,733,585	\$ 6,196,713,672
Jones	\$ 1,229,140	\$ 228,690	\$ 45,440	\$ 134,718,434	\$ 88,633,650
	\$ 606,291,485	\$ 30,824,357	\$ 4,429,325	\$ 13,037,452,019	\$ 6,285,347,322

2025 ABILENE ISD CERTIFIED VALUES

(\$612,701,111)

Abilene ISD 221-901						
2025 Taylor / Jones Certified Totals (\$140,000)						
County	Net Taxable	Freeze Ceiling Actual Tax	Freeze Ceiling Taxable	Freeze Adj Taxable	New Value Taxable	
Taylor	\$ 6,447,346,898	\$ 1,393,466	\$ 242,881,899	\$ 6,202,957,611	\$ 554,037,011	
Jones	\$ 92,348,950	\$ 23,447	\$ 5,072,510	\$ 87,276,440	\$ 856,320	
	\$ 6,539,695,848	\$ 1,416,913	\$ 247,954,409	\$ 6,290,234,051	\$ 554,893,331	
	New Value Market	First Time Partial Exempt	First Time Absolute Exempt	Appraised Value	2024 Certified Net Taxable	
Taylor	\$ 605,062,345	\$ 45,285,107	\$ 4,383,885	\$ 12,902,733,585	\$ 6,196,713,672	
Jones	\$ 1,229,140	\$ 10,041,550	\$ 45,440	\$ 134,718,434	\$ 88,633,650	
	\$ 606,291,485	\$ 55,326,657	\$ 4,429,325	\$ 13,037,452,019	\$ 6,285,347,322	

HKS

LUDICROUS BLDG 2

617 FM 2404

ABILENE, TX 79601



OWNER

THE HKS GROUP, L.P. 10000 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

PROJECT MANAGEMENT & TECHNOLOGY ENGINEER

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

MECHANICAL & PLUMBING ENGINEER

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

ELECTRICAL ENGINEER

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

STRUCTURAL ENGINEER

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

ARCHITECT

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

CIVIL

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

LANDSCAPE

ALFRED J. COMPTON, P.E., 10100 N. M. 101
101 CALIFORNIA STREET, SUITE 1000
DENVER, CO 80202

ISSUE FOR PERMIT

08/30/2024



PROJECT NO. 25473.020
DATE 08/30/2024



PROJECT BACKGROUND

- Property: DTC Liquid-Cooled Data Center
- Owner: Lancium Technologies
 - Infrastructure Company: Crusoe Energy Systems LLC (“Crusoe”)
 - Infrastructure Lessee: Oracle Corporation
- AI workloads at scale across 1.2 GW of power capacity
- 1.2 GW could power approximately 1,051,200 households for one year

LANCIUM CLEAN CAMPUS DATA CENTER - 2025 VALUE

Real Property Value	959214 sqft	
Marshall & Swift Indicated Value		450,830,580
Blended % Complete		41%
Building Value		184,840,538
Land Value		366,014
Turbine at 20.66% Complete		11,221,488
Real Property Assessment =		196,428,040
MEP RENDERED VALUE (CRUSOE) ASAP		
MEP at January 1 per AIA (costs incurred)		241,582,863
Apply 10-year Depreciation - 1st Year		(19,326,629)
MEP Value Assessment =		222,256,234
TOTAL ASSESSMENT =		418,684,274

ABILENE ISD FIVE-YEAR COLLECTIONS REPORT

ABILENE ISD							
	ADJUSTED	TAX			** TOTAL	COLLECTION	EXCESS
YEAR	LEVY	COLLECTION	PENALTY	INTEREST	COLLECTED	PERENTAGE	OF LEVY
2019	62,754,290.71	62,680,183.45	300,368.84	196,418.30	63,289,060.16	100.85%	534,769.45
2020	63,939,033.28	63,845,222.32	277,540.48	174,763.07	64,449,165.85	100.80%	510,132.57
2021	67,522,622.45	67,386,542.70	318,588.76	192,021.31	68,161,424.43	100.95%	638,801.98
2022	69,491,743.88	69,278,061.54	337,941.89	196,561.57	69,991,869.83	100.72%	500,125.95
2023	56,929,578.76	56,411,709.79	274,090.76	131,302.45	56,989,120.47	100.10%	59,541.71
					TOTAL EXCESS OF LEVY =		\$ 2,243,371.66
** TOTAL COLLECTED LEVY IS INCLUSIVE OF PENALTY, INTEREST, OVERPAYMENT, BPP PENALTY AND EXCESS FUNDS							

DISTRICT TRANSPARENCY

- Annual Agreed Upon Procedures Audit – October
- Annual Financial Audit – February
- Comptroller Property Value Study – Odd year
- Comptroller Methods and Procedure Study – Even year
- Request a three-year PVS Audit adjustment to TEA
- Annual Report of Appraisal – December
- Mass Appraisal Report – June
- Annual Publication – Exemption, Appeal, Budget

MORE THAN A TAX OFFICE



**Source of Education
and General
Information**



**Support the Entities
that we serve**



**Inform the
Community**



**Serve as a Data
Warehouse**



**Provide excellent
Customer Service**



QUESTIONS?

GARY EARNEST, RPA, RTA, CTA, CCA

CHIEF EXECUTIVE OFFICER

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