

CHILDRESS COUNTY APPRAISAL DISTRICT

2022 ANNUAL REPORT

PREPARED BY TWILA BUTLER, CHIEF APPRAISER

10-07-2022

CHILDRESS COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2022

The Childress County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Childress County and must live within the district two years prior to serving on the board. The Chief Appraiser is contracted by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as the County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. Childress CAD serves the following taxing units for assessment and collection purposes:

Entity:	Market Value	Taxable Value
Childress County	\$1,186,292,207	\$561,800,703
Childress Hospital District	\$1,73,058,623	\$510,340,386
City of Childress	\$ 343,570,309	\$258,417,680
Childress ISD in Childress County	\$1,181,140,112	\$483,664,107
Childress ISD in Cottle County	\$ 64,913,340	\$ 14,038,220
Childress ISD in Hardeman County	\$ 1,416,950	\$ 172,110
Childress ISD in Hall County	\$ 23,833,330	\$ 10,217,171
Clarendon Junior College District	\$1,173,051,862	\$548,650,844
Gateway Groundwater Cons. Dist.	\$1,138,989,870	\$534,474,806

The District maintains approximately 7,166 parcels with property types of residential, commercial, business, utilities, and pipelines. Childress school district goes into various counties such as Hall, Cottle, and Hardeman, and a small part of Wellington ISD and Memphis ISD extends into Childress County.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than two years after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

For information on partial exemptions, please see attached chart.

2022 TAX RATES PER ENTITY PER \$100 OF VALUE

Entity:	2022 Tax Rate/\$100 Value
Childress County(M&O)	\$0.398273
Childress County (I&S)	\$0.161727
Childress Hospital District	\$0.220000
City of Childress (M&O)	\$0.568762
City of Childress (I&S)	\$0.185032

Childress ISD (M&O)	\$0.888800
Childress ISD (I&S)	\$0.000000
Clarendon Jr. College District	\$0.050000
Gateway Groundwater Cons. Dist.	\$0.010000

Childress CAD's average collection rate is approximately 96% to 98%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments and partial payments are also accepted. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Senate Bill 771 addresses the temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The chief appraiser stays apprised of the Governor's declarations. We will work with our farmers and ranchers during the drought.

THE PROPERTY VALUE STUDY

The Texas Property Tax Code requires that all property be appraised at 100% market value. The property value study is conducted biannually by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 10% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Childress ISD's last PVS performed by the Comptroller's Office was in 2020. The 2020 ratios are shown below.

RATIO STUDY ANALYSIS FOR 2020 CHILDRESS ISD

CATEGORY	ISD	RATIO
Single Family Residences	Childress	.9424
Multi-Family Residences	Childress	Not Tested
Vacant Lots	Childress	Not Tested
Rural Farm & Ranch	Childress	Not Tested
Rural Land – Taxable (Ag)	Childress	1.0524
Rural Land-Not Qualified for Ag	Childress	1.0087
Commercial	Childress	0.9745
Industrial Real	Childress	Not Tested
Oil, Gas, Minerals	Childress	Not Tested
Commercial Personal	Childress	0.9894
Utilities	Childress	0.9567

Childress CAD has received local value for all school districts in the district.

EXEMPTION INFORMATION FOR CHILDRESS CAD

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described in the Texas Property Tax Code, Chapter 11.

Residential Homestead Exemption Data

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of twenty (20) acres.

For school tax purposes, the over-65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new area added to the homesite will cause the ceiling to be adjusted and set in the subsequent tax year.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property. This "cap" limits the increase of taxable value on the homestead property to no more than ten percent (10%) per year. However, the market value must still reflect the local real estate market.

Disabled Veterans Requirements

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the department of Veterans Affairs. Current exemption amounts, based upon these ratings are:

<u>Disability Percentage</u>	<u>Exemption Amount</u>
DV1 10% - 29%	\$ 5,000
DV2 30% - 49%	\$ 7,000
DV3 50% - 69%	\$10,000
DV4 70% - 100%	\$12,000
100% and UNEMPLOYABLE	100% EXEMPTION
65+ YEAR OLD AND AT LEAST 10%	\$12,000
TOTALLY BLIND IN BOTH EYES	\$12,000
LOST USE OF 1 OR MORE LIMBS	\$12,000

The 2022 real property exemption breakout for each tax unit in Childress CAD is attached.

The exemption breakout for each tax unit in Childress CAD is attached.



Twila Butler, Chief Appraiser
Childress County Appraisal District

2022 Certified - HISTORY VALUE RECAP

(00) - County Appraisal Dist

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	2,032	681.1049	3,741,243	0	0	3,741,243	145,333,682	0	0	149,074,925	126,646,687
A2	90	59.1321	174,154	0	0	174,154	3,653,926	498,142	0	4,326,222	3,698,455
A2R	1	1.9280	4,200	0	0	4,200	83,268	0	0	87,468	69,791
A*	2,123	742.1650	3,919,597	0	0	3,919,597	149,070,876	498,142	0	153,488,615	130,414,933
B1	13	13.8567	441,124	0	0	441,124	7,845,631	0	0	8,286,755	8,286,755
B*	13	13.8567	441,124	0	0	441,124	7,845,631	0	0	8,286,755	8,286,755
C1	634	335.5138	1,837,921	0	0	1,837,921	859,085	0	0	2,697,006	2,697,006
C*	634	335.5138	1,837,921	0	0	1,837,921	859,085	0	0	2,697,006	2,697,006
D1	2,122	428,188.5080	0	43,721,875	401,848,289	43,721,875	0	0	0	43,721,875	43,721,875
D2	493	0.0000	0	0	0	0	8,450,152	0	0	8,450,152	8,450,152
D*	2,615	428,188.5080	0	43,721,875	401,848,289	43,721,875	8,450,152	0	0	52,172,027	52,172,027
E	94	857.2140	1,052,525	0	0	1,052,525	1,930,266	0	0	2,982,791	2,694,673
E1	336	2,655.5380	2,799,725	0	0	2,799,725	41,090,884	0	0	43,890,609	37,571,610
E2	25	75.9100	96,802	0	0	96,802	1,646,060	0	0	1,742,862	1,562,200
E2S	1	0.0000	0	0	0	0	39,485	0	0	39,485	39,485
E3	25	25.9400	26,926	0	0	26,926	465,398	0	0	492,324	492,324
E*	481	3,614.6020	3,975,978	0	0	3,975,978	45,172,093	0	0	49,148,071	42,360,292
F1	326	254.8490	9,946,761	0	0	9,946,761	39,525,355	0	0	49,472,116	48,292,272
F1	326	254.8490	9,946,761	0	0	9,946,761	39,525,355	0	0	49,472,116	48,292,272
F2	5	36.3150	197,813	0	0	197,813	373,108	0	151,424,040	151,994,961	151,994,961
F2	5	36.3150	197,813	0	0	197,813	373,108	0	151,424,040	151,994,961	151,994,961
F*	331	291.1640	10,144,574	0	0	10,144,574	39,898,463	0	151,424,040	201,467,077	200,287,233
G1	7	0.0000	0	0	0	0	0	0	82,020	82,020	82,020
G1B	10	0.0000	0	0	0	0	0	0	1,100	1,100	1,100
G1C	1	0.0000	0	0	0	0	0	0	7,890	7,890	7,890
G*	18	0.0000	0	0	0	0	0	0	91,010	91,010	91,010
J2	2	0.0000	0	0	0	0	0	0	2,974,850	2,974,850	2,974,850
J3	22	0.0000	0	0	0	0	0	0	147,026,650	147,026,650	147,026,650
J4	59	0.0000	0	0	0	0	0	0	4,353,890	4,353,890	4,353,890
J5	5	0.0000	0	0	0	0	0	0	27,835,350	27,835,350	27,835,350
J5A	2	0.0000	0	0	0	0	0	0	58,170	58,170	58,170
J6	36	0.0000	0	0	0	0	0	0	44,315,800	44,315,800	44,315,800
J6A	2	0.0000	0	0	0	0	0	0	1,876,310	1,876,310	1,876,310
J7	5	0.0000	0	0	0	0	0	0	38,160	38,160	38,160
J8	1	0.0000	0	0	0	0	0	0	76,510	76,510	76,510
J9	2	0.0000	0	0	0	0	0	0	0	0	0
J*	136	0.0000	0	0	0	0	0	0	228,555,690	228,555,690	228,555,690
L1	283	0.0000	0	0	0	0	0	23,298,107	0	23,298,107	22,704,268
L1	283	0.0000	0	0	0	0	0	23,298,107	0	23,298,107	22,704,268
L2	2	0.0000	0	0	0	0	0	936,577	0	936,577	936,577
L2A	1	0.0000	0	0	0	0	0	0	352,750	352,750	352,750
L2C	5	0.0000	0	0	0	0	0	0	6,003,910	6,003,910	6,003,910
L2G	15	0.0000	0	0	0	0	0	0	2,965,070	2,965,070	2,965,070
L2J	4	0.0000	0	0	0	0	0	0	16,330	16,330	16,330
L2L	4	0.0000	0	0	0	0	0	0	2,152,670	2,152,670	2,152,670
L2M	1	0.0000	0	0	0	0	0	0	25,940	25,940	25,940
L2P	5	0.0000	0	0	0	0	0	0	86,470	86,470	86,470
L2Q	1	0.0000	0	0	0	0	0	0	264,270	264,270	264,270
L2	38	0.0000	0	0	0	0	0	936,577	11,867,410	12,803,987	12,803,987
L*	321	0.0000	0	0	0	0	0	24,234,684	11,867,410	36,102,094	35,508,255

2022 Certified - HISTORY VALUE RECAP

(00) - County Appraisal Dist

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$78,430	1,852	Market	\$145,253,293
Taxable	\$65,970		Taxable	\$123,639,319
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$86,721	2,176	Market	\$188,705,301
Taxable	\$72,996		Taxable	\$160,415,419
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$86,094	2,209	Market	\$190,182,702
Taxable	\$72,460		Taxable	\$161,639,174
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$44,769	33	Market	\$1,477,401
Taxable	\$37,081		Taxable	\$1,223,755

**Childress Co Appraisal Dist 2022
Taxroll Calculated Totals
Real Property Exemption Breakout**

Jurisdiction	Under 500 Personal	Cap value Loss	Homestead	Over 65	Disabled	Local Discount	Optional 65	Local Disabled	Road Homestead	DV	SS	Total Exemptions
02 - COUNTY	105,282	30,117,579	0	0	0	0	0	0	0	2,660,085	0	2,660,085
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 60,868.42					Protested Taxable Value:0
02IS - COUNTY IS	105,282	30,117,579	0	0	0	0	0	0	0	2,660,085	0	2,660,085
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 87.14					Protested Taxable Value:0
05 - HOSPITAL	105,282	30,117,579	0	0	0	23,042,644	15,320,349	0	0	2,613,825	0	40,976,818
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0
10 - CITY M&O	95,394	20,161,378	0	0	0	0	0	0	0	1,705,949	0	1,705,949
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 105,556.29					Protested Taxable Value:0
10IS - CITY I&S	95,394	20,161,378	0	0	0	0	0	0	0	1,705,949	0	1,705,949
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 102.41					Protested Taxable Value:0
20 - CISD M&O	105,282	29,931,533	52,129,227	4,631,357	203,334	0	0	0	0	1,594,768	0	58,558,686
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 50,064.50					Protested Taxable Value:0
20C - CISD M&O COTT	0	0	148,920	16,070	0	0	0	0	0	0	0	164,990
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 30.93					Protested Taxable Value:0
20H - CISD M&O HARD	0	0	0	0	0	0	0	0	0	0	0	0
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0
20L - CISD M&O HALL	0	43,050	160,000	32,339	0	0	0	0	0	0	0	192,339
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 35.10					Protested Taxable Value:0
40 - CLARENDON MAINT	104,796	30,117,579	0	0	0	0	0	0	0	2,660,085	0	2,660,085
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0
50 - GTWY GRND WATER	104,796	30,117,579	0	0	0	0	0	0	0	2,660,085	0	2,660,085
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0
PPP - Personal Penalty	0	0	0	0	0	0	0	0	0	0	0	0
		Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0
Grand Total:	821,508	220,885,234	52,438,147	4,679,766	203,334	23,042,644	15,320,349	0	0	18,260,831	0.00	113,945,071

Childress Co Appraisal Dist 2022 Taxroll Calculated Totals

Mineral Property Exemption Breakout

Jurisdiction	Total Value	U500 Mineral	Pollution control	Abatement	Freeport	Unknown	VLA Loss	Taxable Value
02 COUNTY	391,940,050	1,870	0	151,424,040	0	0	0	240,514,110
VLA Credit: 0.00		Protested Taxable Value:0						
02IS COUNTY IS	391,940,050	1,870	0	151,424,040	0	0	0	240,514,110
VLA Credit: 0.00		Protested Taxable Value:0						
05 HOSPITAL	391,940,050	1,870	0	151,424,040	0	0	0	240,514,110
VLA Credit: 0.00		Protested Taxable Value:0						
10 CITY M&O	64,677,910	0	0	0	0	0	0	64,677,110
VLA Credit: 0.00		Protested Taxable Value:0						
10IS CITY I&S	64,677,910	0	0	0	0	0	0	64,677,110
VLA Credit: 0.00		Protested Taxable Value:0						
20 CISC M&O	514,475,640	1,870	0	0	0	0	131,440,700	251,591,050
VLA Credit: 0.00		Protested Taxable Value:0						
20C CISC M&O COTT	11,640,770	0	0	0	0	0	0	11,640,770
VLA Credit: 0.00		Protested Taxable Value:0						
20L CISC M&O HALL	8,292,430	0	0	0	0	0	0	8,292,430
VLA Credit: 0.00		Protested Taxable Value:0						
40 CLARENDON MAIN	391,940,050	1,870	0	151,424,040	0	0	0	240,514,110
VLA Credit: 0.00		Protested Taxable Value:0						
50 GTWY GRND WATE	383,376,610	1,870	0	151,424,040	0	0	0	231,950,670
VLA Credit: 0.00		Protested Taxable Value:0						
PPP Personal Penalty	0	0	0	0	0	0	0	0
VLA Credit: 0.00		Protested Taxable Value:0						
Grand Totals:	2,614,901,470	11,220		7,120,200.00	0.00	0.00	131,440,700	1,594,885,580

Childress Co Appraisal Dist 2022 Partial Exemption List

STATE MANDATED	State Homestead	State Homestead COUNT	State Mandated Over 65	State Mandated Over 65 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead COUNT
02 - COUNTY							1,992,768	22	667,317	63		
05 - Hospital							1,992,768	22	614,143	60		
10 - Childress City							1,203,606	17	502,343	48		
20 - Childress School M&O	51,874,597	1,419	4,611,357	504	195,623	25	1,069,463	17	525,305	53		
40 - Clarendon College							1,992,768	22	667,317	63		
50 - Gateway Grnd Water							1,992,768	22	667,317	63		
52 - MESQUITE GROUNDWATER CONS D												
80 - MEMPHIS ISD												
81 - Wellington ISD	234,257	7	10,000	1								

SPECIAL HOMESTEAD EXEMPTIONS	Dvet 100% Charity Amount	Dvet 100% Charity COUNT	Dvet 100% SS Ported Amount	Dvet 100% SS Ported COUNT	SS Service Member	SS Service Member COUNT	SS Service Member Ported Amount	SS Service Member Ported COUNT	SS First Responder	SS First Responder COUNT	SS First Responder Ported Amount	SS First Responder Ported COUNT	SS Charity Ported Amount	SS Charity Ported COUNT
02 - COUNTY					0	0	0	0	0	0	0	0	0	0
05 - Hospital					0	0	0	0	0	0	0	0	0	0
10 - Childress City					0	0	0	0	0	0	0	0	0	0
20 - Childress School M&O					0	0	0	0	0	0	0	0	0	0
40 - Clarendon College					0	0	0	0	0	0	0	0	0	0
50 - Gateway Grnd Water					0	0	0	0	0	0	0	0	0	0
52 - MESQUITE GROUNDWATER CONS					0	0	0	0	0	0	0	0	0	0
80 - MEMPHIS ISD					0	0	0	0	0	0	0	0	0	0
81 - Wellington ISD					0	0	0	0	0	0	0	0	0	0

LOCAL OPTIONAL HOMESTEAD EXEMPTIONS	Optional 65	Optional 65 COUNT	Local Discount	Local Discount COUNT	Local Disabled	Local Disabled COUNT
02 - COUNTY	0	0	0	0	0	0
05 - Hospital	15,280,349	651	22,897,442	1,392	0	0
10 - Childress City	0	0	0	0	0	0
20 - Childress School M&O	0	0	0	0	0	0
40 - Clarendon College	0	0	0	0	0	0
50 - Gateway Grnd Water	0	0	0	0	0	0
52 - MESQUITE GROUNDWATER CONS D	0	0	0	0	0	0
80 - MEMPHIS ISD	0	0	0	0	0	0
81 - Wellington ISD	0	0	0	0	0	0