

CHILDRESS COUNTY APPRAISAL DISTRICT

2021 ANNUAL REPORT

PREPARED BY TWILA BUTLER, CHIEF APPRAISER

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CHILDRESS COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2021

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 appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your 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	\$1,110,423,391	\$519,109,972
Childress Hospital District	\$1,097,292,574	\$470,688,268
City of Childress	\$ 272,972,086	\$223,501,860
Childress ISD in Childress County	\$1,147,004,351	\$459,083,886
Childress ISD in Cottle County	\$ 63,526,654	\$ 12,842,626
Childress ISD in Hardeman County	\$ 1,433,660	\$ 177,470
Childress ISD in Hall County	\$ 23,470,115	\$ 10,088,795
Clarendon Junior College District	\$1,097,291,902	\$505,978,483
Gateway Groundwater Cons. Dist.	\$1,065,317,667	\$492,456,682

The District maintains approximately 7,255 parcels with property types of residential, commercial, business, utilities, and pipelines. Our 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 one year 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.

2021 TAX RATES PER ENTITY PER \$100 OF VALUE

Entity:	2021 Tax Rate/\$100 Value
Childress County(M&O)	\$0.419000
Childress County (I&S)	\$0.146000
Childress Hospital District	\$0.220000
City of Childress (M&O)	\$0.390687
City of Childress (I&S)	\$0.417966

Childress ISD (M&O)	\$0.923200
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 or 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 2014 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.

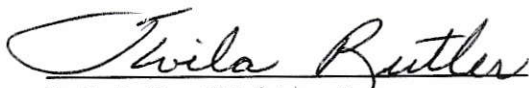
All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property. This "cap" limits the increase of taxable value on the homestead property to no more than ten percent (10%) per year. However, the market value must still reflect 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 2021 real property exemption breakout for each tax unit in Childress CAD is attached.



Twila Butler, Chief Appraiser
Childress County Appraisal District

**Childress Co Appraisal Dist 2021
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	7,542	3,280,723	0	0	0	0	0	0	0	2,551,061	0	2,551,061
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 46,845.89					Protested Taxable Value:0	
02IS - COUNTY IS	7,542	3,280,723	0	0	0	0	0	0	0	2,551,061	0	2,551,061
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 1,403.34					Protested Taxable Value:0	
05 - HOSPITAL	7,542	3,280,723	0	0	0	20,490,050	14,861,451	0	0	2,490,447	0	37,841,948
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0	
10 - CITY M&O	6,920	2,402,278	0	0	0	0	0	0	0	1,758,803	0	1,758,803
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 88,756.62					Protested Taxable Value:0	
10IS - CITY I&S	6,920	2,402,278	0	0	0	0	0	0	0	1,758,803	0	1,758,803
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 11,587.97					Protested Taxable Value:0	
20 - Cisd M&O	7,542	3,283,455	33,813,842	5,382,006	298,278	0	0	0	0	1,844,397	0	41,338,523
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 77,613.66					Protested Taxable Value:0	
20C - Cisd M&O COTT	0	4,404	100,000	23,360	0	0	0	0	0	0	0	123,360
	Late Ag Value/Tax: 86,827 / 801.58					Total Ceiling Loss: 224.67					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	2,935	100,000	40,000	0	0	0	0	0	0	0	140,000
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 150.08					Protested Taxable Value:0	
40 - CLARENDON MAINT	7,542	3,280,723	0	0	0	0	0	0	0	2,551,061	0	2,551,061
	Late Ag Value/Tax: 0 / 0.00					Total Ceiling Loss: 0.00					Protested Taxable Value:0	
50 - GTWY GRND WATER	7,542	3,280,723	0	0	0	0	0	0	0	2,551,061	0	2,551,061
	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:	59,092	24,478,965	34,013,842	5,445,366	298,278	20,490,050	14,861,451	0	0	18,056,694	0.00	93,165,681

**Childress Co Appraisal Dist 2021
Taxroll Calculated Totals
Mineral Property Exemption Breakout**

Jurisdiction	Total Value	U500 Mineral	Pollution control	Abatement	Freeport	Unknown	VLA Loss	Taxable Value
02 COUNTY	419,674,920	1,860	0	186,691,820	0	0	0	232,980,960
VLA Credit: 0.00		Protested Taxable Value:0						
02IS COUNTY IS	419,674,920	1,860	0	186,691,820	0	0	0	232,980,960
VLA Credit: 0.00		Protested Taxable Value:0						
05 HOSPITAL	419,674,920	1,860	0	186,691,820	0	0	0	232,980,960
VLA Credit: 0.00		Protested Taxable Value:0						
10 CITY M&O	53,945,650	0	0	0	0	0	0	53,945,400
VLA Credit: 0.00		Protested Taxable Value:0						
10IS CITY I&S	53,945,650	0	0	0	0	0	0	53,945,400
VLA Credit: 0.00		Protested Taxable Value:0						
20 CIRD M&O	577,781,720	1,860	0	0	0	0	166,828,780	244,122,020
VLA Credit: 0.00		Protested Taxable Value:0						
20C CIRD M&O COTT	10,267,240	0	0	0	0	0	0	10,267,240
VLA Credit: 0.00		Protested Taxable Value:0						
20H CIRD M&O HARD	16,670	0	1,000	0	0	0	0	15,670
VLA Credit: 0.00		Protested Taxable Value:0						
20L CIRD M&O HALL	8,096,520	0	0	0	0	0	0	8,096,520
VLA Credit: 0.00		Protested Taxable Value:0						
40 CLARENDON MAIN	419,674,920	1,860	0	186,691,820	0	0	0	232,980,960
VLA Credit: 0.00		Protested Taxable Value:0						
50 GTWY GRND WATE	412,122,680	1,860	0	186,691,820	0	0	0	225,428,720
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:	2,794,875,810	11,160		3,459,100.00	0.00	0.00	166,828,780	1,527,744,810