2026 CHILDRESS COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

NOVEMBER 2026

CHILDRESS COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2026

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 voting 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:	Total Market Value	Net Taxable Value
Childress County	$3,284,296,331	$1,003,639,175
Childress Hospital District	$3,278,210,053	$2,240,512,098
City of Childress	$ 479,890,625	$ 335,259,055
Childress ISD in Childress County	$3,076,704,451	$1,887,313,908
Memphis ISD	$ 56,860,744	$ 5,070,400
Wellington ISD	$ 144,620,730	$ 21,047,707
Clarendon Junior College District	$3,278,206,449	$1,069,381,460
Mesquite GWCD	$ 44,987,753	$ 6,923,431
Gateway GWCD	$3,195,714,846	$1,794,874,409

The District maintains approximately 7,179 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.

2026 TAX RATES PER ENTITY PER $100 OF VALUE

Entity:	2026 Tax Rate/$100 Value
Childress County(M&O)	$0.438199
Childress County (I&S)	$0.061801
Childress Hospital District	$0.220000
City of Childress (M&O)	$0.505901
City of Childress (I&S)	$0.317111

Childress ISD (M&O)	$0.612800
Childress ISD (I&S)	$0.000000
Memphis ISD (M&O)	$0.763700
Wellington ISD (M&O)	$0.674200
Clarendon Jr. College District	$0.050000
Mesquite GWCD	$0.046000
Gateway GWCD	$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 2024. The 2024 ratios are shown below.

RATIO STUDY ANALYSIS FOR 2025 CHILDRESS ISD

CATEGORY	ISD	RATIO
Single Family Residences	Childress	0.8921
Multi-Family Residences	Childress	Not Tested
Vacant Lots	Childress	Not Tested
Rural Farm & Ranch	Childress	Not Tested
Rural Land – Taxable (Ag)	Childress	1.2371
Rural Land-Not Qualified for Ag	Childress	0.9408
Commercial	Childress	0.8686
Commercial Personal	Childress	0.9774
Industrial Real	Childress	Not Tested
Industrial Personal	Childress	Not Tested
Oil, Gas, Minerals	Childress	Not Tested
Utilities	Childress	1.0041

The 2025 School District Property Value Study found Childress CAD's local value to be invalid (outside the allowed margin of error) and state value was certified to Texas Education Agency.

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:

Disability Percentage		Exemption Amount
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

Burton Jones, Chief Appraiser
Childress County Appraisal District