

**CHILDRESS COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2015**

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:

<b>Entity:</b>	<b>Market Value</b>	<b>Taxable Value</b>
Childress County	\$539,286,338	\$456,569,714
Childress Hospital District	\$530,069,024	\$447,352,400
City of Childress	\$255,911,260	\$183,993,964
Childress ISD in Childress County	\$504,180,548	\$383,731,809
Childress ISD in Cottle County	\$ 7,439,280	\$ 7,192,356
Childress ISD in Hall County	\$ 7,281,640	\$ 7,153,780
Clarendon Junior College District	\$529,735,406	\$447,018,782
Gateway Groundwater Cons. Dist.	\$522,794,295	\$440,077,671

The District maintains approximately 7,280 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school district goes into various counties such as Hall and Cottle, and a small part of Wellington ISD and Quanah ISD comes within our county boundaries.

**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.**

**2015 TAX RATES PER ENTITY PER \$100 OF VALUE**

<b>Entity:</b>	<b>2015 Tax Rate/\$100 Value</b>
Childress County(M&O)	\$0.410600
Childress County (I&S)	\$0.179400
Childress Hospital District	\$0.132586
City of Childress	0.575292
Childress ISD (M&O)	\$1.040000
Childress ISD (I&S)	\$0.074900

Clarendon Jr. College District	\$0.050000
Gateway Groundwater Cons. Dist.	\$0.010000

Childress CAD's average collection rate is 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. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year's taxes become due, as long as the first payment is made prior to January 1. 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 2014.

**RATIO STUDY ANALYSIS FOR 2014 CHILDRESS ISD**

<b>CATEGORY</b>	<b>ISD</b>	<b>RATIO</b>
Single Family Residences	Childress	.9906
Multi-Family Residences	Childress	Not Tested
Vacant Lots	Childress	Not Tested
Rural Farm & Ranch	Childress	Not Tested
Rural Land – Taxable (Ag)	Childress	1.0008
Rural Land-Not Qualified for Ag	Childress	.9520
Commercial	Childress	1.0019
Industrial Real	Childress	Not Tested
Oil, Gas, Minerals	Childress	Not Tested
Commercial Personal	Childress	1.0150
Utilities	Childress	1.0201

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

