
Hardeman CAD

Jordan Light, Chief Appraiser

2023 Annual Report

MISSION STATEMENT

Our mission is to provide a professional, accurate, and fair appraisal roll while maintaining high levels of transparency and customer service

LETTER FROM THE CHIEF APPRAISER

I am pleased to report on our ongoing commitment to provide a professional, accurate, fair, and cost-effective appraisal roll. In this office we strive to maintain transparency to the public and to the taxing entities we serve. In conjunction, we are mindful of staying in compliance with the laws of the State of Texas and the standards of the Uniform Standards of Professional Appraisal Practice. To aid in our commitment to transparency and professionalism, the Hardeman County Appraisal District 2023 Annual Report highlights the results of the 2023 appraisal year.

Regards,

Jordan Light
Chief Appraiser

HARDEMAN COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2023

The Hardeman 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 Hardeman County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed 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. The Hardeman CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Quanah ISD	\$499,542,510	\$385,071,692
Chillicothe ISD	240,644,860	121,801,500
Hardeman County	757,905,430	512,493,540
City of Quanah	127,254,840	93,292,150
City of Chillicothe	22,566,270	19,690,920
HCM Hospital	507,605,670	472,710,552
Chillicothe Hospital	232,766,620	226,390,860
Gateway GWCD	740,372,290	699,119,392
Childress ISD	184,920	184,020

OPERATIONS

General Information

The District maintains approximately 11,289 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school districts go into the counties of Cottle and Wilbarger, and a small part of Childress ISD comes within Hardeman County boundaries.

Additional Operations

Hardeman CAD collects for Quanah ISD and City of Quanah, with collection rates of 95.13% and 98.87% respectively. We work with our taxpayers to maximize the collections for the entities and for delinquent taxes, offer a plan that taxpayers may pay in monthly payments. Payments may also be submitted by debit or credit cards.

2023 Tax Rates Per Entity Per \$100 Of Value

Quanah ISD	0.7174
Chillicothe ISD	1.0239
Childress ISD	0.6941
Hardeman County	0.5309
City of Quanah	0.7920
City of Chillicothe	0.5587
Hardeman Co Memorial Hospital Dist.	0.2572
Chillicothe Hospital Dist.	0.4650
Groundwater Cons. Dist.	0.0100

Property Appeals

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board having them hear the matter protested. The district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the Appraisal Review Board (ARB).

The ARB is empowered to hear all the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins around May 1st and typically concludes around mid-July of each year.

The ARB members do not work for appraisal districts but rather arbitrate between Hardeman CAD and property owners that dispute their appraised value. The ARB is a quasi-judicial body appointed by the 46th District Court Judge, Judge Cornell Curtis.

There were approximately 290 protest filed by mail, on-line, or informally. 278 protests were resolved prior to ARB hearing. No protest was heard by the ARB since no protester showed up for the ARB hearing.

New Construction

There has been little new construction in Hardeman County. A total amount of new value in Hardeman County is \$1,128,690.

The PROPERTY VALUE STUDY

The property value study is conducted 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 5% 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.

Ratio Study Analysis For 2021:

Quannah ISD	Ratio
Single Family Residences	.9763
Vacant Lots	N/A
Rural Land	.9394
Commercial	N/A
Chillicothe ISD	
Single Family Residences	.9621
Vacant Lots	N/A
Rural Real (Taxable)	.9696
Commercial Real	N/A
Childress ISD	
Single Family Residences	N/A
Vacant Lots	N/A
Rural Real (Taxable)	N/A
Commercial Real	N/A

Hardeman CAD has received local value for all school districts in the district. More information is available in Addendum A.

New Legislation

The 2023, 88th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. The expanded list of legislation that affects appraisal and property tax is attached in Addendum A. The below list is abbreviated and includes some of the changes:

- **HB 260** Relating to the calculation of net to land for ad valorem tax purposes.
- **HB 456** Relating to an exemption from ad valorem taxation of certain royalty interests owned by a charitable organization.
- **HB 796** Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.
- **HB 1161** Relating to the confidentiality of home address information for victims of child abduction and to the administration of the address confidentiality program by the office of the attorney general.
- **HB 1228** Relating to the right of a property owner or the owner's agent to receive on request a copy of the information used to appraise the owner's property for ad valorem tax purposes.
- **SB 719** Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in foster or adoptive home.
- **SB 1381** Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value.
- **SB 2091** Relating to the authority of a taxing unit to sell certain seized or foreclosed property to an owner of an abutting property without conducting a public sale.
- **SJR 87** Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain tangible personal property held by a manufacturer of medical or biomedical products.
- **HJR 2** Proposing a constitutional amendment to authorize the legislature to establish a limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.
- **SB 2** Relating to providing property tax relief through the public school finance system, exemptions, limitations on appraisals and taxes, and property tax administration.

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. Over 65 homesteads, homesteads of the disabled, and disabled veteran homesteads may qualify for a deferral of taxes due. A deferral application is available from the appraisal district. The deferral postpones the payment of taxes for those qualified. The taxes accrue along with interest, but no penalty is assessed. No legal action will be taken to collect the taxes until 180 days after the property no longer qualifies for the deferral. 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.

Exemptions Offered:

ENTITY: None

STATE MANDATED: HOMESTEAD OVER-65 OR DISABLED

DISABLED VETERANS:

an exemption of	for a disability rating of	
up to:	at least:	but less than:
\$5,000 of the	10%	30%
assessed value		
7,500	30	50
10,000	50	70
12,000	70 and over	

DISABLED VETERAN HOMESTEAD TOTALLY EXEMPT 100%

The Disabled Veteran Homestead applies to the General Homestead Exemption.

Partial Exemptions by Taxing Jurisdiction

HARDEMAN COUNTY

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	42	\$1,939,840

CITY OF QUANAH

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	31	\$1,186,500

CITY OF CHILLICOTHE

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	3	\$158,140

HARDEMAN COUNTY MEMORIAL HOSPITAL DISTRICT

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	37	\$1,740,590

CHILLICOTHE HOSPITAL DISTRICT

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	5	\$199,250

GATEWAY GWCD

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	42	\$1,939,840

QUANAH ISD

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	743	\$38,364,700
Over-65	55	\$455,360
Disabled Persons	1	\$10,000
Disabled Veterans	22	\$178,630

CHILLICOTHE ISD

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	214	\$10,063,840
Over-65	14	\$135,960
Disabled Persons		-0-
Disabled Veterans	4	\$24,900

CHILDRESS ISD

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	-0-	-0-

ADDENDUM A

FINAL -- Tax Bills passed by 88th Legislature/Effective dates *As of 6/29/2023*

Copies of all bills can be found and printed out on the **Texas Legislature Online** website: <http://www.capitol.state.tx.us/>

House Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
HB 5	Hunter, Todd(R) Schwertner, Charles(R)	Relating to agreements to create jobs and to generate state and local tax revenue for this state.	5-30-23	Secs 1-9 are eff. 1-1-24, Sec 10 is eff. 9-1-23
HB 207	Murr, Andrew(R) Middleton, Mayes (F)(R)	Relating to the exclusion of certain conveyances from classification as sham or pretended sales.	5-24-23	9-1-23
HB 260	Murr, Andrew(R) Perry, Charles(R)	Relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes.	5-19-23	1-1-24
HB 446	Craddick, Tom(R) Kolkhorst, Lois(R)	Relating to the terminology used in statute to refer to intellectual disability and certain references to abolished health and human services agencies.	5-8-23	1-1-24
HB 456	Craddick, Tom(R) King, Phil (F)(R)	Relating to an exemption from ad valorem taxation of certain royalty interests owned by a charitable organization.	5-30-23	1-1-24
HB 796	Button, Angie Chen(R) Bettencourt, Paul(R)	Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.	5-16-23	1-1-24
HB 915	Craddick, Tom (R) Parker, Tan (F) (R)	Relating to a requirement that employers post notice of certain information regarding reporting instances of workplace violence or suspicious activity	5-30-23	9-1-23
HB 1161	Meyer, Morgan(R) Parker, Tan (F)(R)	Relating to the confidentiality of home address information for victims of child abduction and to the administration of the address confidentiality program by the office of the attorney general.	5-15-23	5-24-23
HB 1228	Metcalf, Will (R) Springer, Drew (R)	Relating to the right of a property owner or the owner's agent to receive on request a copy of the information used to appraise the owner's property for ad valorem tax purposes.	5-30-23	1-1-24
HB 1285	Shine, Hugh(R) Springer, Drew(R)	Relating to the duties of the taxpayer liaison officer of an appraisal district.	5-19-23	1-1-24
HB 1526	Harris, Cody(R) Hughes, Bryan(R)	Relating to parkland dedication for multifamily, hotel, and motel property development by certain municipalities; authorizing a fee.	5-25-23	6-10-23
HB 1911	Burrows, Dustin(R) Perry, Charles(R)	Relating to the confidentiality of home address information in ad valorem tax appraisal records of a current or former employee or contract staff member of a university health care provider at certain correctional facilities.	5-24-23	6- 9-23

House Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
HB 2121	Paul, Dennis(R) Springer, Drew(R)	Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.	5-30-23	1-1-24
HB 2354	Hefner, Cole(R) Springer, Drew(R)	Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a surviving spouse or surviving child.	5-24-23	1-1-24
HB 2488	Geren, Charlie (R) Alvarado, Carol (D)	Relating to the burden of proof in a trial de novo appeal of the appraised value of property.	5-30-23	9-1-23
HB 3033	Landgraf, Brooks (R) Zaffirini, Judith (D)	Relating to attorney general decisions under the public information law.	5-30-23	9-1-23
HB 3207	Murr, Andrew (R)	Relating to the composition of the agricultural advisory board of an appraisal district.	5-30-23	9-1-23
HB 3273	Thierry, Shawn(D) Bettencourt, Paul(R)	Relating to public notice of the availability on the Internet of property-tax-related information.	5-22-23	1-1-24
HB 4077	Noble, Candy(R) Eckhardt, Sarah(D)	Relating to the procedure for qualifying for an exemption from ad valorem taxation of the residence homestead of an elderly person.	5-24-23	1-1-23
HB 4101	Shine, Hugh(R) Bettencourt, Paul(R)	Relating to the matters that may be the subject of limited binding arbitration to compel compliance with procedural requirements related to protests before appraisal review boards.	5-22-23	1-1-24
HB 4158	Schofield, Mike (R) Bettencourt, Paul (R)	Relating to the determination and reporting of the number of residence homesteads of elderly or disabled persons that are subject to the limitation on the total amount of ad valorem taxes that may be imposed on the properties by school districts.	5-28-23	VETOED
HB 4250	Lalani, Suleman (F) (D) Miles, Borris (D)	Relating to the right of the clerk of a court to deduct from the amount of the excess proceeds from an ad valorem tax sale of property the cost of postage for sending to the former owner of the property a notice.	5-28-23	9-1-23
HB 4456	Harris, Cody(R) Bettencourt, Paul(R)	Relating to the calculation of the no-new-revenue maintenance and operations rate for school districts.	5-30-23	1-1-24
HB 4559	Darby, Drew(R) Huffman, Joan(R)	Relating to the application of statutes that classify political subdivisions according to population.	5-22-23	9-1-23
HB 4595	Leach, Jeff(R) Johnson, Nathan(D)	Relating to nonsubstantive additions to, revisions of, and corrections in enacted codes and to the nonsubstantive codification or disposition of various laws omitted from enacted codes.	5-24-23	9-1--23
HB 4645	Flores, Lulu (F)(D) Zaffirini, Judith(D)	Relating to the exemption from ad valorem taxation of certain property used to provide low-income or moderate-income housing.	5-30-23	1-1-24
Senate Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
SB 59	Zaffirini, Judith(D) King, Tracy(D)	Relating to notice of water and wastewater requirements for the foreclosure sale of residential properties by certain political subdivisions.	5-2-23	9-1-23

Senate Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
SB 62	Zaffirini, Judith(D) Guillen, Ryan(R)	Relating to posting certain documents and information related to certain real property sales on a county's Internet website.	5-17-23	9-1-23
SB 232	Hinojosa, Chuy(D) Geren, Charlie(R)	Relating to the removal from office of an officer of a political subdivision for commission of certain criminal offenses.	5-29-23	9-1-23
SB 241	Perry, Charles(R) Talarico, James(D)	Relating to written notification provided by drug manufacturers regarding the cause of generic insulin prescription drug unavailability.	5-16-23	9-1-24
SB 271	Johnson, Nathan(D) Shaheen, Matt(R)	Relating to state agency and local government security incident procedures.	5-9-23	9-1-23
SB 348	Springer, Drew(R) Meyer, Morgan(R)	Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.	5-23-23	VETOED
SB 361	Eckhardt, Sarah(D) Shine, Hugh(R)	Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.	5-23-23	VETOED
SB 510	Perry, Charles(R) Longoria, Oscar(D)	Relating to the confidentiality of certain information maintained by state licensing agencies.	5-9-23	9-1-23
SB 539	Campbell, Donna(R) Craddick, Tom(R)	Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien.	5-23-23	1-1-24
SB 617	Blanco, Cesar(D) Gonzalez, Mary(D)	Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.	5-9-23	5-19-23
SB 719	Paxton, Angela(R) Thierry, Shawn(D)	Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in a foster or adoptive home.	5-29-23	1-1-24
SB 818	Alvarado, Carol(D) Perez, Mary Ann(D)	Relating to the disposition of real property interests by navigation districts and port authorities.	5-9-23	5-19-23
SB 870	West, Royce(D) Smithee, John(R)	Relating to certain Title IV-D cases and other cases with respect to child support or Title IV-D agency services and to practices and procedures for the operation of the Title IV-D agency.	5-11-23	9-1-23
SB 938	Blanco, Cesar(D) Moody, Joe(D)	Relating to the issuance by certain conservation and reclamation districts of bonds for the development and maintenance of recreational facilities.	5-2-23	11-7-23
SB 943	Kolkhorst, Lois(R) Hunter, Todd(R)	Relating to the publication of notices by a governmental entity on the Internet websites of a newspaper and Texas Press Association.	5-16-23	9-1-23
SB 1145	West, Royce(D) Talarico, James(D)	Relating to an exemption from ad valorem taxation of real property used to operate a child-care facility.	5-17-23	Eff 1-1-24 w/adoption of SJR 64 on 11-7-23
SB 1191	Zaffirini, Judith(D) Hefner, Cole(R)	Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.	5-11-23	6-9-23

Senate Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
SB 1340	Zaffirini, Judith(D) Meyer, Morgan(R)	Relating to the local development agreement database maintained by the comptroller of public accounts.	5-19-23	1-1-24
SB 1371	Johnson, Nathan(D) Lambert, Stan(R)	Relating to the regulation of consumer credit transactions and the regulatory authority of the consumer credit commissioner.	5-11-23	9-1-23
SB 1381	Eckhardt, Sarah(D) Hefner, Cole(R)	Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value.	5-16-23	1-1-24
SB 1431	Hinojosa, Chuy(D) Guerra, Bobby(D)	Relating to the confidentiality of certain information for a current or former administrative law judge for the State Office of Administrative Hearings.	5-29-23	VETOED
SB 1439	Springer, Drew(R) Hefner, Cole(R)	Relating to the ad valorem taxation of tangible personal property held or used for the production of income by related business entities.	5-23-23	VETOED
SB 1525	Blanco, Cesar(D) Rose, Toni(D)	Relating to the confidentiality of certain home address information in property tax appraisal records.	5-29-23	6-18-23
SB 1801	Springer, Drew(R) Darby, Drew(R)	Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.	5-16-23	9-1-23
SB 1916	Parker, Tan (F)(R) Shine, Hugh(R)	Relating to publication of public improvement district service plans and assessments on certain public Internet websites.	5-29-23	VETOED
SB 1998	Bettencourt, Paul(R) Shine, Hugh(R)	Relating to the calculation of certain ad valorem tax rates.	5-29-23	VETOED
SB 1999	Bettencourt, Paul(R) Hefner, Cole(R)	Relating to the calculation of the unused increment rate of a taxing unit.	5-29-23	1-1-24
SB 2091	West, Royce(D) Sherman, Carl(D)	Relating to the authority of a taxing unit to sell certain seized or foreclosed property to an owner of an abutting property without conducting a public sale.	5-29-23	9-1-23
SB 2289	Huffman, Joan(R) Bonnen, Greg(R)	Relating to the exemption from ad valorem taxation of certain tangible personal property held by a manufacturer of medical or biomedical products as a finished good or used in manufacturing or processing. , 5-19-23 , 1-1-24	5-19-23	1-1-24
SB 2350	Bettencourt, Paul(R) Shine, Hugh(R)	Relating to the voter-approval tax rate used to calculate the unused increment rate of a taxing unit for ad valorem tax purposes.	5-29-23	6-18-23
SB 2355	Bettencourt, Paul(R) Noble, Candy(R)	Relating to the appeal of certain ad valorem tax determinations through binding arbitration.	5-16-23	1-1-24
SJR 32	Blanco, Cesar(D) Moody, Joe(D)	Proposing a constitutional amendment relating to the authority of the legislature to permit conservation and reclamation districts in El Paso County to issue bonds supported by ad valorem taxes.	11-7-23 G Election date	

Senate Bill	Sponsor(s)	Bill Caption	Sent to Governor	Earliest eff. date
SJR 64	West, Royce(D) Talarico, James(D)	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property used to operate a child-care facility.	11-7-23 G Election date	
SJR 87	Huffman, Joan(R) Bonnen, Greg(R)	Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain tangible personal property held by a manufacturer of medical or biomedical products.	11-7-23 G Election date	

Tax Bills passed by 88th Legislature-Second Special Session/Effective dates *As of 7/22/2023*

Copies of all bills can be found and printed out on the **Texas Legislature Online** website: <http://www.capitol.state.tx.us/>

House Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest eff. date
HJR 2	Metcalf, Will(R)	Proposing a constitutional amendment to authorize the legislature to establish a limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.	7-14-23 filed with Sec. State	Election date 11-7-23
Senate Bill	Sponsor (s)	Bill Caption	Sent to Governor	Earliest-eff. date
SB 2	Bettencourt, Paul(R) Metcalf, Will(R)	Relating to providing property tax relief through the public school finance system, exemptions, limitations on appraisals and taxes, and property tax administration.	7-21-23	7-22-23

ADDENDUM B



Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

038-Childress /Childress County

038-901/Childress ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	114,739,271	N/A	114,739,271	114,739,271
B - MULTIFAMILY	4,647,260	N/A	4,647,260	4,647,260
C1 - VACANT LOTS	2,296,339	N/A	2,296,339	2,296,339
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	29,091,345	N/A	29,091,345	29,091,345
D2 - FARM & RANCH IMP	4,432,320	N/A	4,432,320	4,432,320
E - NON-AG LAND AND IMPROVEMENTS	33,161,441	N/A	33,161,441	33,161,441
F1 - COMMERCIAL REAL	43,967,158	N/A	43,967,158	43,967,158
F2 - INDUSTRIAL REAL	187,413,384	N/A	187,413,384	187,413,384
G - ALL MINERALS	136,140	N/A	136,140	136,140
J - ALL UTILITIES	215,415,140	N/A	215,415,140	215,415,140
L1 - COMMERCIAL PERSONAL	22,560,228	N/A	22,560,228	22,560,228
L2 - INDUSTRIAL PERSONAL	9,429,155	N/A	9,429,155	9,429,155
M1 - MOBILE HOMES	1,242,484	N/A	1,242,484	1,242,484
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,982,412	N/A	1,982,412	1,982,412

Subtotal	670,514,077	0	670,514,077	670,514,077
Less Total Deductions	219,732,084	0	219,732,084	219,732,084
Total Taxable Value	450,781,993	0	450,781,993	450,781,993

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
463,437,047	450,781,993	463,437,047	450,781,993

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
12,655,054	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
630,265,827	617,610,773	630,265,827	617,610,773

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

051-Cottle /Cottle County**038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,458,943	N/A	1,458,943	1,458,943
D2 - FARM & RANCH IMP	516,240	N/A	516,240	516,240
E - NON-AG LAND AND IMPROVEMENTS	681,290	N/A	681,290	681,290
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	10,267,240	N/A	10,267,240	10,267,240
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	46,660	N/A	46,660	46,660
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	12,970,373	0	12,970,373	12,970,373

Less Total Deductions	152,142	0	152,142	152,142
Total Taxable Value	12,818,231	0	12,818,231	12,818,231

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
12,858,231	12,818,231	12,858,231	12,818,231

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
40,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
12,858,231	12,818,231	12,858,231	12,818,231

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

096-Hall /Hall County**038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,358,053	N/A	1,358,053	1,358,053
D2 - FARM & RANCH IMP	317,440	N/A	317,440	317,440
E - NON-AG LAND AND IMPROVEMENTS	459,700	N/A	459,700	459,700
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	8,096,520	N/A	8,096,520	8,096,520
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	10,231,713	0	10,231,713	10,231,713

Less Total Deductions	159,178	0	159,178	159,178
Total Taxable Value	10,072,535	0	10,072,535	10,072,535

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
10,112,535	10,072,535	10,112,535	10,072,535

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
40,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
10,112,535	10,072,535	10,112,535	10,072,535

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

099-Hardeman /Hardeman County**038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	158,110	N/A	158,110	158,110
D2 - FARM & RANCH IMP	3,690	N/A	3,690	3,690
E - NON-AG LAND AND IMPROVEMENTS	0	N/A	0	0
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	16,670	N/A	16,670	16,670
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	178,470	0	178,470	178,470

Less Total Deductions	1,000	0	1,000	1,000
Total Taxable Value	177,470	0	177,470	177,470

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
177,470	177,470	177,470	177,470

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
0	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
177,470	177,470	177,470	177,470

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

038-901-02/Childress ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	114,739,271	N/A	114,739,271	114,739,271
B - MULTIFAMILY	4,647,260	N/A	4,647,260	4,647,260
C1 - VACANT LOTS	2,296,339	N/A	2,296,339	2,296,339
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	32,066,451	N/A	32,066,451	32,066,451
D2 - FARM & RANCH IMP	5,269,690	N/A	5,269,690	5,269,690
E - NON-AG LAND AND IMPROVEMENTS	34,302,431	N/A	34,302,431	34,302,431
F1 - COMMERCIAL REAL	43,967,158	N/A	43,967,158	43,967,158
F2 - INDUSTRIAL REAL	187,413,384	N/A	187,413,384	187,413,384
G - ALL MINERALS	136,140	N/A	136,140	136,140
J - ALL UTILITIES	233,795,570	N/A	233,795,570	233,795,570
L1 - COMMERCIAL PERSONAL	22,560,228	N/A	22,560,228	22,560,228
L2 - INDUSTRIAL PERSONAL	9,429,155	N/A	9,429,155	9,429,155
M1 - MOBILE HOMES	1,289,144	N/A	1,289,144	1,289,144
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,982,412	N/A	1,982,412	1,982,412
Subtotal	693,894,633		693,894,633	693,894,633
Less Total Deductions	220,044,404		220,044,404	220,044,404
Total Taxable Value	473,850,229		473,850,229	473,850,229

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
486,585,283	473,850,229	486,585,283	473,850,229

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
12,735,054	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
653,414,063	640,679,009	653,414,063	640,679,009

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption



Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

099-Hardeman /Hardeman County

099-902/Chillicothe ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	10,931,540	0.8744	12,501,761	10,931,540
B - MULTIFAMILY	12,140	N/A	12,140	12,140
C1 - VACANT LOTS	291,700	N/A	291,700	291,700
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	10,047,980	1.1401	8,813,108	10,047,980
D2 - FARM & RANCH IMP	2,884,420	N/A	2,884,420	2,884,420
E - NON-AG LAND AND IMPROVEMENTS	5,098,960	0.9442	5,400,297	5,098,960
F1 - COMMERCIAL REAL	1,027,130	N/A	1,027,130	1,027,130
F2 - INDUSTRIAL REAL	161,427,430	N/A	161,427,430	161,427,430
G - ALL MINERALS	13,381,190	0.9915	13,495,905	13,381,190
J - ALL UTILITIES	28,198,020	0.9473	29,766,726	28,198,020
L1 - COMMERCIAL PERSONAL	966,290	N/A	966,290	966,290
L2 - INDUSTRIAL PERSONAL	5,999,920	N/A	5,999,920	5,999,920
M1 - MOBILE HOMES	606,000	N/A	606,000	606,000
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

Subtotal	240,872,720	0	243,192,827	240,872,720
Less Total Deductions	131,120,453	0	131,734,161	131,120,453
Total Taxable Value	109,752,267	0	111,458,666	109,752,267

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
111,067,147	109,752,267	111,067,147	109,752,267

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,314,880	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
235,069,517	233,754,637	235,069,517	233,754,637

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

244-Wilbarger /Wilbarger County**099-902/Chillicothe ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	2,352,420	N/A	2,352,420	2,352,420
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	458,440	N/A	458,440	458,440
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	4,316,005	N/A	4,316,005	4,316,005
D2 - FARM & RANCH IMP	1,235,520	N/A	1,235,520	1,235,520
E - NON-AG LAND AND IMPROVEMENTS	4,541,860	N/A	4,541,860	4,541,860
F1 - COMMERCIAL REAL	7,170	N/A	7,170	7,170
F2 - INDUSTRIAL REAL	94,004,090	N/A	94,004,090	94,004,090
G - ALL MINERALS	190,580	N/A	190,580	190,580
J - ALL UTILITIES	11,418,490	N/A	11,418,490	11,418,490
L1 - COMMERCIAL PERSONAL	6,890	N/A	6,890	6,890
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	649,130	N/A	649,130	649,130
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	119,180,595	0	119,180,595	119,180,595

Less Total Deductions	54,691,705	0	54,691,705	54,691,705
Total Taxable Value	64,488,890	0	64,488,890	64,488,890

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
65,021,470	64,488,890	65,021,470	64,488,890

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
532,580	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
117,113,470	116,580,890	117,113,470	116,580,890

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

099-902-02/Chillicothe ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	13,283,960	0.8943	14,854,181	13,283,960
B - MULTIFAMILY	12,140	N/A	12,140	12,140
C1 - VACANT LOTS	750,140	N/A	750,140	750,140
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,363,985	1.0941	13,129,113	14,363,985
D2 - FARM & RANCH IMP	4,119,940	N/A	4,119,940	4,119,940
E - NON-AG LAND AND IMPROVEMENTS	9,640,820	0.9697	9,942,157	9,640,820
F1 - COMMERCIAL REAL	1,034,300	N/A	1,034,300	1,034,300
F2 - INDUSTRIAL REAL	255,431,520	N/A	255,431,520	255,431,520
G - ALL MINERALS	13,571,770	0.9916	13,686,485	13,571,770
J - ALL UTILITIES	39,616,510	0.9619	41,185,216	39,616,510
L1 - COMMERCIAL PERSONAL	973,180	N/A	973,180	973,180
L2 - INDUSTRIAL PERSONAL	5,999,920	N/A	5,999,920	5,999,920
M1 - MOBILE HOMES	1,255,130	N/A	1,255,130	1,255,130
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	360,053,315		362,373,422	360,053,315
Less Total Deductions	185,812,158		186,425,866	185,812,158
Total Taxable Value	174,241,157		175,947,556	174,241,157

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
176,088,617	174,241,157	176,088,617	174,241,157

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
1,847,460	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
352,182,987	350,335,527	352,182,987	350,335,527

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption



Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

051-Cottle /Cottle County

099-903/Quanah ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	210	N/A	210	210
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	319,050	N/A	319,050	319,050
D2 - FARM & RANCH IMP	225,340	N/A	225,340	225,340
E - NON-AG LAND AND IMPROVEMENTS	270,950	N/A	270,950	270,950
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	3,908,410	N/A	3,908,410	3,908,410
L1 - COMMERCIAL PERSONAL	7,600	N/A	7,600	7,600
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

Subtotal	4,731,560	0	4,731,560	4,731,560
Less Total Deductions	83,589	0	83,589	83,589
Total Taxable Value	4,647,971	0	4,647,971	4,647,971

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
4,667,971	4,647,971	4,667,971	4,647,971

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
20,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
4,667,971	4,647,971	4,667,971	4,647,971

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

099-Hardeman /Hardeman County**099-903/Quanah ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	39,363,930	0.9571	41,128,336	39,363,930
B - MULTIFAMILY	56,780	N/A	56,780	56,780
C1 - VACANT LOTS	1,225,760	N/A	1,225,760	1,225,760
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	29,734,170	1.0999	27,032,352	29,734,170
D2 - FARM & RANCH IMP	7,324,410	N/A	7,324,410	7,324,410
E - NON-AG LAND AND IMPROVEMENTS	20,058,790	0.9005	22,275,169	20,058,790
F1 - COMMERCIAL REAL	11,023,040	N/A	11,023,040	11,023,040
F2 - INDUSTRIAL REAL	87,544,040	N/A	87,544,040	87,544,040
G - ALL MINERALS	25,546,970	0.9961	25,646,993	25,546,970
J - ALL UTILITIES	165,420,870	0.9615	172,044,587	165,420,870
L1 - COMMERCIAL PERSONAL	6,445,410	N/A	6,445,410	6,445,410
L2 - INDUSTRIAL PERSONAL	24,075,830	N/A	24,075,830	24,075,830
M1 - MOBILE HOMES	2,175,030	N/A	2,175,030	2,175,030
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	419,995,030	0	427,997,737	419,995,030

Less Total Deductions	82,306,686	0	82,985,264	82,306,686
Total Taxable Value	337,688,344	0	345,012,473	337,688,344

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
343,107,904	337,688,344	343,107,904	337,688,344

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
5,419,560	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
400,107,804	394,688,244	400,107,804	394,688,244

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

099-903-02/Quanah ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	39,363,930	0.9571	41,128,336	39,363,930
B - MULTIFAMILY	56,780	N/A	56,780	56,780
C1 - VACANT LOTS	1,225,970	N/A	1,225,970	1,225,970
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	30,053,220	1.0988	27,351,402	30,053,220
D2 - FARM & RANCH IMP	7,549,750	N/A	7,549,750	7,549,750
E - NON-AG LAND AND IMPROVEMENTS	20,329,740	0.9017	22,546,119	20,329,740
F1 - COMMERCIAL REAL	11,023,040	N/A	11,023,040	11,023,040
F2 - INDUSTRIAL REAL	87,544,040	N/A	87,544,040	87,544,040
G - ALL MINERALS	25,546,970	0.9961	25,646,993	25,546,970
J - ALL UTILITIES	169,329,280	0.9624	175,952,997	169,329,280
L1 - COMMERCIAL PERSONAL	6,453,010	N/A	6,453,010	6,453,010
L2 - INDUSTRIAL PERSONAL	24,075,830	N/A	24,075,830	24,075,830
M1 - MOBILE HOMES	2,175,030	N/A	2,175,030	2,175,030
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	424,726,590		432,729,297	424,726,590
Less Total Deductions	82,390,275		83,068,853	82,390,275
Total Taxable Value	342,336,315		349,660,444	342,336,315

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
347,775,875	342,336,315	347,775,875	342,336,315

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
5,439,560	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
404,775,775	399,336,215	404,775,775	399,336,215

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption