

HARDEMAN COUNTY APPRAISAL DISTRICT

ANNUAL REPORT FOR 2018

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 appraisal office is administered under the Quanah ISD and the Board of Directors of the Appraisal District through an interlocal government contract. The Chief Appraiser is the tax collector for Quanah ISD and the City of Quanah. 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	\$ 615,243,270	\$ 292,893,440
Chillicothe ISD	150,795,250	69,996,890
Hardeman County	781,400,300	,400,404,830
City of Quanah	83,633,410	,72,739,770
City of Chillicothe	17,523,870	15,875,640
Quanah Hospital	621,139,850	316,826,610
Chillicothe Hospital	146,327,920	67,043,560
Gateway Groundwater Conservation District	Multiple Counties	
Childress ISD	1,429,250	174,060

The District maintains approximately 11,400 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 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. An owner may only apply for a 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 the home. To qualify for a homestead exemption, an owner must own and reside in the 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 the county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. A late homestead exemption may be filed late up to two years after the

delinquency date. There is also a Transfer of Tax Limitation or Ceiling Certificate if the owner moves out of the county to another county in Texas.

DISABLED VETERANS

Disabled veterans have been provided an exemption of part or all of any property that they own. Depending on the level of disability designated by the Veteran's Administration, the veteran may receive between \$5000 and \$12,000 in exemptions from the assessed value of their designated property. If the veteran is 100% disabled and unemployable due to the disability, they may be totally exempted from taxes on their home.

2018 TAX RATES PER ENTITY PER \$100 OF VALUE

Quanah ISD	1.04
Chillicothe ISD	1.24
Childress ISD	1.125
Hardeman County	.6738
City of Quanah	.7913
City of Chillicothe	.5642
Quanah Hospital Dist.	.3021
Chillicothe Hospital Dist.	.8461
Groundwater Cons. Dist.	.0100

Hardeman CAD collects for Quanah ISD and City of Quanah, with collection rates of 98.7343% and 95.0619% 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. A plan is also offered 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

Rural property is allowed to file for an agricultural use designation or wildlife management designation by filing an appropriate application and following prescribed requirements to receive the method of appraisal based on the income potential of the property instead of market value. The market value is still estimated, but taxes are based on typical crop or grazing leases plus hunting leases. The net income to the land is capitalized at a state-mandated rate of 10%. Owners of rural land receive a significant reduction in taxes when approved for an agricultural use designation.

Wildlife management values are based on the same lease rates as agricultural values. An owner requesting wildlife management must file a wildlife plan declaring the various steps they will take to encourage wildlife development. An annual report of their activities on the land is filed with the appraisal district.

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. Its purpose is to equalize the distribution of state education aid to school districts based on local value available for taxation. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. If the findings are outside that margin, the appraisal district is given two years to get the district in compliance without financially impacting local schools. The next study will be done in 2019 and released in February, 2020

RATIO STUDY ANALYSIS FOR 2017:

	Quanah ISD	Ratio
Single Family Residences		1.0336
Vacant Lots		N/A
Rural Land		0.9653
Rural Improvements		0.9970
Commercial		N/A

	Chillicothe ISD	Ratio
Single Family Residences		.9446
Vacant Lots		N/A
Rural Real (Taxable)		.9673
Rural Improvements		1.0396
Commercial Real		N/A

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

FINANCIAL INFORMATION

The audit of the District operations was completed indicated income of \$222,614 for 2018. Expenditures for the year including a refund to tax units of \$37,401 totaled \$215,753. The remaining balance of \$6861 was added to the existing carryover from prior years of \$99,133 indicating a net position of \$105,994. The Board will consider distribution of some of the surplus funds during 2019.