

HARDEMAN COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2020

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	\$476,266,056	\$354,759,246
Chillicothe ISD	270,951,560	116,876,650
Hardeman County	761,928,866	447,473,707
City of Quanah	112,490,746	84,732,246
City of Chillicothe	17,134,040	15,976,870
Quanah Hospital	485,711,946	458,745,146
Chillicothe Hospital	261,684,200	256,324,850
Gateway Groundwater Conservation District	747,396,146	715,078,206
Childress ISD	178,530	177,220

OPERATIONS

The District maintains approximately 11,231 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 98.17% and 94.89% 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.

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.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
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State Mandated

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%
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The Disabled Veteran Homestead applies only to the General Homestead Exemption.

2020 TAX RATES PER ENTITY PER \$100 OF VALUE

Quanah ISD	0.8929
Chillicothe ISD	1.2500
Childress ISD	0.9664
Hardeman County	0.6053
City of Quanah	0.7376
City of Chillicothe	0.5820
Hardeman Co Memorial Hospital Dist.	0.2642
Chillicothe Hospital Dist.	0.6801
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 t 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 Hardeman CAD Board of Directors.

There were approximately 116 protest filed by mail, on-line, or informally. These protests were resolved informally prior to ARB hearing.

NEW CONSTRUCTION

There has been little new construction in Hardeman County. A total amount of new value in Hardeman County is \$391,500.

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 2019:

	Quanah 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 2019, 86th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. The below list are some of the changes:

- **HB 639** this bill amends Sec. 23.51(1) to require that land used principally as a ecological laboratory must have been used principally in that manner by the college or university for five of the preceding seven years to qualify for agricultural appraisal.
- **HB 1060** this bill states that the ARB will deliver board orders by certified mail if the owner requests this on their protest form. The ARB may require the owner to pay the fees. Board orders may be delivered by email if the property owner requests it on their protest form and provides an email address for deliver.
- **HB 2241** relating to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit.
- **HB 1313** chief appraiser may not raise the value of a property that was the subject of an ARB hearing or lawsuit without clear and convincing evidence. Also, it makes all homestead exemptions passable to a surviving spouse.
- **HB 2179** this bill removes the “clear and convincing” language for removal of an ARB member for bias and allows tax agents or owners to communicate directly with the administrative district judge for purposes of having an ARB member removed.
- **HB 1802** changes the deadline for filing a request for binding arbitration of certain appraisal review board orders from 45 days to 60 days.
- **HB 1743** this bill states that the change of use penalty for ag land will be for the three years prior instead of five with an interest rate of five percent instead of seven.
- **HB 2446** adds volunteer or paid firefighters and EMS personnel to the list people who can choose to have their address confidential on appraisal redacted.
- **SB 443** the property owner can continue to receive their HS for up to five years if their home is determined to be uninhabitable/unusable and in a disaster area that has been declared by the governor.
- **SB 58** exempts lease vehicles that are leased to the state, local government or 501(c)(3) organization and used exclusively for religious/educational/charitable purposes. Allows the lessor to keep an electronic copy of the form instead of the original form.
- **SB 494** changes the amount of time from 2 hours to 1 hour for when a notice of public meeting due to an emergency or urgent public necessity.
- **SB 2** information requested under 41.461 may be submitted electronically. Owners of residential property that is occupied as their principal residence may request to have all communication from a CAD sent electronically and the request will remain in effect until revoked. Deletes the requirement for estimated taxes on Notices of Appraised Value. Hearings may be rescheduled by owners and agents for failure to comply with 41.461. Information not provided under 41.461 may not be used in an ARB hearing as evidence or testimony. This does not apply to the rebuttal of taxpayer or agent evidence. The ARB must schedule a hearing on a protest filed by a property owner who is 65 years of age or older, disabled, or a military service member before scheduling agent protests.

**Hardeman County Appraisal District
Partial Exemptions by Taxing Jurisdiction**

HARDEMAN COUNTY

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	56	\$1,190,420

CITY OF QUANAH

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	35	\$732,510

CITY OF CHILLICOTHE

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	7	\$141,030

HARDEMAN COUNTY MEMORIAL HOSPITAL DISTRICT

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	47	\$1,038,390

CHILLICOTHE HOSPITAL DISTRICT

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	9	\$152,030

GATEWAY GROUNDWATER CONS. DIST.

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	56	\$1,190,420

QUANAHA ISD

Homestead	733	\$16,379,460
Over-65	266	\$ 2,419,040
Disabled Persons	20	\$ 159,340
Disabled Veterans	30	\$ 615,340

CHILLCOTHE ISD

Homestead	210	\$ 4,379,410
Over-65	66	\$ 614,640
Disabled Persons	1	\$ 7,200
Disabled Veterans	4	\$ 54,390

CHILDRESS ISD

Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	-0-	-0-

ADDENDUM A



Glenn Hegar
Texas Comptroller of Public Accounts



Property Tax Assistance

2019 ISD Summary Worksheet

099-Hardeman

038-901/Childress ISD

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
D1. QUALIFIED AG LAND	158,110	N/A	158,110	158,110
D2. REAL PROP:FA RM & RANCH	5,390	N/A	5,390	5,390
J. UTILITIES	15,800	N/A	15,800	15,800
Subtotal	179,300	0	179,300	179,300
Less Total Deductions	1,110	0	1,110	1,110
Total Taxable Value	178,190	0	178,190	178,190

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
178,190	178,190	178,190	178,190

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
178,190	178,190	178,190	178,190

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	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
D1. QUALIFIED AG LAND	158,110	N/A	158,110	158,110
D2. REAL PROP:FARM & RANCH	5,390	N/A	5,390	5,390
J. UTILITIES	15,800	N/A	15,800	15,800
Subtotal	179,300		179,300	179,300
Less Total Deductions	1,110		1,110	1,110
Total Taxable Value	178,190		178,190	178,190

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Value Taxable For M & O Purposes

T1	T2	T3	T4
178,190	178,190	178,190	178,190

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
178,190	178,190	178,190	178,190

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



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Taxes

Property Tax Assistance

2019 ISD Summary Worksheet

099-Hardeman

099-902/Chillicothe ISD

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	10,159,500	0.9621	10,559,713	10,159,500
B. MULTIFAMILY RESIDENCES	12,130	N/A	12,130	12,130
C1. VACANT LOTS	247,600	N/A	247,600	247,600
D1. QUALIFIED AGRICULTURAL LAND	10,057,880	0.9696	10,373,435	10,057,880
D2. REAL PROPERTY: FARM & RANCH	2,051,640	N/A	2,051,640	2,051,640
E. REAL PROPERTY NON-QUALIFIED ACREAGE	4,664,180	0.9856	4,732,325	4,664,180
F1. COMMERCIAL REAL ESTATE	50,570,480	N/A	50,570,480	50,570,480
F2. INDUSTRIAL REAL ESTATE	1,530,860	N/A	1,530,860	1,530,860
G. OIL, GAS, MINERALS	23,459,020	1.0051	23,339,986	23,459,020
J. UTILITIES	26,375,100	1.0334	25,522,644	26,375,100
L1. COMMERCIAL PERSONAL	719,110	N/A	719,110	719,110
L2. INDUSTRIAL PERSONAL	4,965,150	N/A	4,965,150	4,965,150
M. MOBILE HOMES	518,060	N/A	518,060	518,060
Subtotal	135,330,710	0	135,143,133	135,330,710

Less Total Deductions	43,521,804	0	43,681,220	43,521,804
Total Taxable Value	91,808,906	0	91,461,913	91,808,906

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
93,129,886	91,808,906	93,129,886	91,808,906

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,320,980	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
129,764,156	128,443,176	129,764,156	128,443,176

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	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	10,159,500	0.9621	10,559,713	10,159,500
B. MULTIFAMILY RESIDENCES	12,130	N/A	12,130	12,130
C1. VACANT LOTS	247,600	N/A	247,600	247,600
D1. QUALIFIED AGRICULTURAL LAND	10,057,880	0.9696	10,373,435	10,057,880
D2. REAL PROP: FARM & RANCH	2,051,640	N/A	2,051,640	2,051,640
E. REAL PROP NON QUAL ACREAGE	4,664,180	0.9856	4,732,325	4,664,180
F1. COMMERCIAL REAL	50,570,480	N/A	50,570,480	50,570,480
F2. INDUSTRIAL REAL	1,530,860	N/A	1,530,860	1,530,860
G. OIL, GAS, MINERALS	23,459,020	1.0051	23,339,986	23,459,020

J. UTILITIES	26,375,100	1.0334	25,522,644	26,375,100
L1. COMMERCIAL PERSONAL	719,110	N/A	719,110	719,110
L2. INDUSTRIAL PERSONAL	4,965,150	N/A	4,965,150	4,965,150
M. MOBILE HOMES	518,060	N/A	518,060	518,060
Subtotal	135,330,710		135,143,133	135,330,710
Less Total Deductions	43,521,804		43,681,220	43,521,804
Total Taxable Value	91,808,906		91,461,913	91,808,906

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
93,129,886	91,808,906	93,129,886	91,808,906

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
1,320,980	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
129,764,156	128,443,176	129,764,156	128,443,176

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



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Taxes

Property Tax Assistance

2019 ISD Summary Worksheet

099-Hardeman

099-903/Quanah ISD

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	37,821,240	0.9763	38,739,363	37,821,240
B. MULTIFAMILY RESIDENCES	67,900	N/A	67,900	67,900
C1. VACANT LOTS	930,810	N/A	930,810	930,810
D1. QUALIFIED AGRICULTURE LAND	29,828,790	0.9394	31,753,658	29,828,790
D2. REAL PROP: FARM & RANCH	7,895,090	N/A	7,895,090	7,895,090
E. REAL PROP NON QUAL ACREAGE	19,197,020	0.9345	20,542,558	19,197,020
F1. COMMERCIAL REAL	11,017,870	N/A	11,017,870	11,017,870
F2. INDUSTRIAL REAL	6,557,900	N/A	6,557,900	6,557,900
G. OIL, GAS, MINERALS	57,661,070	1.0078	57,214,795	57,661,070
J. UTILITIES	141,562,840	1.0362	136,617,294	141,562,840
L1. COMMERCIAL PERSONAL	7,286,240	N/A	7,286,240	7,286,240
L2. INDUSTRIAL PERSONAL	20,760,450	N/A	20,760,450	20,760,450
M. MOBILE HOMES	1,759,370	N/A	1,759,370	1,759,370
Subtotal	342,346,590	0	341,143,298	342,346,590

Less Total Deductions	24,606,091	0	24,917,575	24,606,091
Total Taxable Value	317,740,499	0	316,225,723	317,740,499

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Value Taxable For M & O Purposes

T1	T2	T3	T4
323,045,629	317,740,499	323,045,629	317,740,499

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
5,305,130	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
323,045,629	317,740,499	323,045,629	317,740,499

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

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099-903-02/Quanah ISD

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A. SINGLE-FAMILY RESIDENCES	37,821,240	0.9763	38,739,363	37,821,240
B. MULTIFAMILY RESIDENCES	67,900	N/A	67,900	67,900
C1. VACANT LOTS	930,810	N/A	930,810	930,810
D1. QUALIFIED AGRICULTURE LAND	29,828,790	0.9394	31,753,658	29,828,790
D2. REAL PROP: FARM & RANCH	7,895,090	N/A	7,895,090	7,895,090
E. REAL PROP NON QUAL ACREAGE	19,197,020	0.9345	20,542,558	19,197,020
F1. COMMERCIAL REAL	11,017,870	N/A	11,017,870	11,017,870
F2. INDUSTRIAL REAL	6,557,900	N/A	6,557,900	6,557,900
G. OIL, GAS, MINERALS	57,661,070	1.0078	57,214,795	57,661,070

J. UTILITIES	141,562,840	1.0362	136,617,294	141,562,840
L1. COMMERCIAL PERSONAL	7,286,240	N/A	7,286,240	7,286,240
L2. INDUSTRIAL PERSONAL	20,760,450	N/A	20,760,450	20,760,450
M. MOBILE HOMES	1,759,370	N/A	1,759,370	1,759,370
Subtotal	342,346,590		341,143,298	342,346,590
Less Total Deductions	24,606,091		24,917,575	24,606,091
Total Taxable Value	317,740,499		316,225,723	317,740,499

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
323,045,629	317,740,499	323,045,629	317,740,499

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
5,305,130	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
323,045,629	317,740,499	323,045,629	317,740,499

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

ADDENDUM B

HARDEMAN COUNTY APPRAISAL DISTRICT
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019



HARDEMAN COUNTY APPRAISAL DISTRICT

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Hardeman County Appraisal District

We have audited the accompanying financial statements of the governmental activities of Hardeman County Appraisal District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Hardeman County Appraisal District, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-5 and 16 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Foster & Lambert L.L.C.

Quanah, Texas

June 25, 2020

HARDEMAN COUNTY APPRAISAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019

As management of Hardeman County Appraisal District, this narrative overview and analysis is provided of the District's financial activities for the fiscal year ending December 31, 2019. We recommend readers consider information in conjunction with the financial statements taken as a whole.

Financial Highlights

The net position of the Hardeman County Appraisal District decreased \$34,496 for the 2019 year.

Required Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They are prepared using the full accrual basis of accounting.

The Statement of Net Position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resource) presented as net position. Net position is reported as one of three categories: net investment in capital assets, restricted, or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted. Over time, increases or decrease in net position may serve as useful indicators of whether the District's financial position is improving or deteriorating.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Interest and other items not properly included among program revenues are reported instead as general revenues.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of resources, as well as on balances of nonspendable and spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts annual appropriated budgets for its General fund. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with the budget.

Notes to the financial statements provide additional information that is essential for a full understanding of the information provided in the basis financial statements.

HARDEMAN COUNTY APPRAISAL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 DECEMBER 31, 2019

Financial Analysis

Net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Hardeman County Appraisal District, assets exceeded liabilities and deferred inflows by \$71,499 at the close of the 2019 year.

For the year ended, December 31, 2019, the District's net position decreased by \$34,496.

Summary of Net Position

	<u>2018</u>	<u>2019</u>
Current and other assets	\$113,852	\$ 122,063
Capital assets-net	-	15,600
Total assets	<u>113,852</u>	<u>137,663</u>
Current liabilities	<u>7,857</u>	<u>13,790</u>
Deferred inflow of resources	-	<u>52,374</u>
Net position:		
Unrestricted	<u>105,995</u>	<u>71,499</u>
Total net position	<u>\$ 105,995</u>	<u>\$71,499</u>

Changes in Net Position

	<u>2018</u>	<u>2019</u>
Revenues:		
Taxing authority assessments	\$ 218,694	\$ 221,627
Miscellaneous income	2,375	1,722
Interest Income	<u>1,545</u>	<u>1,468</u>
Total revenues	<u>222,614</u>	<u>224,817</u>
Expenses:		
General government	<u>178,352</u>	<u>218,980</u>
Total expenses	<u>178,352</u>	<u>218,980</u>
Increase in net assets before refunds	44,262	5,837
Refunds to taxing entities	<u>(37,401)</u>	<u>(40,333)</u>
Change in net position	6,861	(34,496)
Net assets		
Net position - beginning	<u>99,134</u>	<u>105,995</u>
Net position - ending	<u>\$ 105,995</u>	<u>\$ 71,499</u>

Budgetary Highlight

The District's General Fund revenue was in excess of budget for the year by \$3,142, expenditures were over budget by \$12,905, for a net excess of expenditures over revenues of \$9,763, less a refund to tax entities of \$40,333, for a net decrease to fund balance after of \$50,096.

HARDEMAN COUNTY APPRAISAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its government-wide activities as of December 31, 2019, amounted to \$15,600 (net of accumulated depreciation). Current year additions consisted of mapping software.

Debt

The District had no debt at December 31, 2019.

Description of Current or Expected Conditions

The District has budgeted revenues for the 2020 year to be \$231,595 and expenses to be \$231,595.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Hardeman County Appraisal District, P.O. Box 388, Quanah, Texas 79252.

HARDEMAN COUNTY APPRAISAL DISTRICT

STATEMENT OF NET POSITION
DECEMBER 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 122,063
Capital assets (net of accumulated depreciation):	15,600
Total assets	<u>137,663</u>
LIABILITIES	
Accounts payable and other current liabilities	<u>13,790</u>
DEFERRED INFLOW	
Collection and appraising fees	<u>52,374</u>
NET POSITION	
Unrestricted	<u>\$ 71,499</u>

The accompanying notes are an integral part of these financial statements.

HARDEMAN COUNTY APPRAISAL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Functions/Programs			
Primary government:			
Governmental activities:			
General government	\$ 218,980	\$ 221,627	\$ 2,647
General Revenues:			
Interest			1,468
Other			1,722
Total general revenues			3,190
Change in net position			5,837
Net position - beginning			105,995
Refund to taxing entities			(40,333)
Net position - ending			\$ 71,499

The accompanying notes are an integral part of these financial statements.

HARDEMAN COUNTY APPRAISAL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2019

	General Fund
	2019
ASSETS	
Cash and cash equivalents	\$ 122,063
Total Assets	\$ 122,063
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	
Liabilities:	
Accounts payable	13,790
Deferred inflows:	
Collection and appraising fees	52,374
Fund balances:	
Unassigned	55,899
Total fund balances	55,899
Total liabilities and fund balances	\$ 122,063
 Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance - Governmental Funds	\$ 55,899
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	15,600
Net position of governmental activities	\$ 71,499

The accompanying notes are an integral part of these financial statements.

HARDEMAN COUNTY APPRAISAL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund
	2019
REVENUES	
Appraisal and collection fees	\$ 221,627
Interest	1,468
Other	1,722
Total revenues	224,817
EXPENDITURES	
Current:	
General government	234,580
Total expenditures	234,580
Excess (deficiency) of revenues over expenditures	(9,763)
OTHER FINANCING SOURCES (USES)	
Refund to taxing entities	(40,333)
Net Change in fund balances	(50,096)
Fund balances - beginning	105,995
Fund balances - ending	\$ 55,899

Amounts reported for governmental activities in the statement of activities are different because:

Excess (deficiency) of revenues over expenditures	(9,763)
---	---------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount capital additions exceeded depreciation in the current period.

Changes in net position of governmental activities	\$ 5,837
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The accompanying notes are an integral part of these financial statements.

HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 1 - Summary of significant accounting policies

A. Reporting entity

Hardeman County Appraisal District (the "District") was established by the Property Tax Code of the State of Texas. The code established a central appraisal district in each county to appraise all taxable property and to provide values to each taxing entity in the appraisal district. The code also provides for a single board of equalization called an appraisal review board and for centralization of the filing of exemption applications and property renditions. Appraisal districts may, in addition to providing appraisal services, contract with taxing entities to assess and collect taxes.

The District has contracted with various taxing entities in the county to assess taxes on their behalf. The taxing entities are charged for these services based upon actual cost distributed among the entities as is mutually agreed.

Though members of the District's Board are appointed by the taxing entity, the District has the authority to make decisions, significantly influence operations, and has the primary accountability for fiscal matters. Consequently, the District is not included in any other governmental "reporting entity" as defined in the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity".

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 1 - Summary of significant accounting policies (cont'd)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental fund:

The general fund is the district's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Note 2 - Assets, liabilities, and net assets or equity

A. Deposits and investments

The district's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

B. Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed assets are recorded at estimated fair market value at the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation on equipment is calculated on the straight-line basis over the estimated useful lives of 5 to 10 years.

HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 2 - Assets, liabilities, and net assets or equity (cont'd)

C. Fund equity

Fund balance has been reported in categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance—amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 3 - Stewardship, compliance, and accountability

A. Budgetary information

The official budget was prepared for adoption for the General Fund. The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

1. Prior to the beginning of the fiscal year, the District prepares a budget for the succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must have been given.
3. Prior to the start of the fiscal year, the budget is legally enacted by approval of the Board of Directors.

Once a budget is approved, it can be amended only by approval of a majority of the Board of Directors. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board and are not made after fiscal year end. During the year, the budget was amended as necessary. All budget appropriations lapse at year end.

Note 4 - Deposits, securities, and investment

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank, approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

All of the District's demand and time depository accounts are held in local financial institutions. At December 31, 2019, the carrying amount of deposits was \$122,063, and the bank balance was \$122,063. The entire balance was covered by FDIC insurance.

Deposits of the District can be exposed to risk that has the potential to result in losses. The following is an analysis of those risks:

- Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The District will minimize credit risk by limiting investments to certain types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business, and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the District was not significantly exposed to credit risk.

HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 4 - Deposits, securities, and investment (cont'd)

- Custodial credit risk occurs when deposits are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging of financial institution, or collateralized with securities held by the pledging of financial institutions trust department or agent but not in the District's name. At year-end, the District was not significantly exposed to custodial credit risk.

- Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

To eliminate risk of loss resulting from over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all District funds shall be diversified by maturity, issuer, and class of security. At year-end, the District was not significantly exposed to concentration of credit risk related to deposits and investments.

- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The District will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The District's policy is to not directly invest in securities maturity more than six (6) months from date of purchase. The District will also invest operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limits the average maturity of the portfolio. At year-end, the District was not exposed to interest rate risk.

- Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year-end, the District was not exposed to foreign currency risk.

Note 5 - Equipment, and depreciation

The change in the capital assets of the District for the year ended December 31, 2019, are as follows:

	Beginning Balance	Additions/ Transfers	Retirements/ Transfers	Ending Balance
Capital assets, being depreciated:				
Equipment	\$ 45,100	\$ 19,500	\$ 45,100	\$ 19,500
Total capital assets, being depreciated:	<u>45,100</u>	<u>19,500</u>	<u>45,100</u>	<u>19,500</u>
Less accumulated depreciation for:				
Equipment	(45,100)	3,900	45,100	(3,900)
Total accumulated depreciation	<u>(45,100)</u>	<u>3,900</u>	<u>45,100</u>	<u>(3,900)</u>
Governmental activities capital assets, net	<u>\$ -</u>	<u>\$ 15,600</u>	<u>\$ -</u>	<u>\$ 15,600</u>

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HARDEMAN COUNTY APPRAISAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 6 - Commitments and contingencies

A. Litigation

From time to time, the District is a defendant in suits relating to the valuation of properties for the purpose of ad valorem taxation; however, the plaintiffs do not seek monetary damages against the District.

HARDEMAN COUNTY APPRAISAL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	2019			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
REVENUES				
Taxing authority assessments	\$ 221,675	\$ 221,675	221,627	\$ (48)
Interest income	-	-	1,468	1,468
Miscellaneous income	-	-	1,722	1,722
Total revenues	<u>221,675</u>	<u>221,675</u>	<u>224,817</u>	<u>3,142</u>
EXPENDITURES				
Salaries:				
Chief Appraiser	13,850	13,850	14,465	(615)
Administrative assistant	29,375	29,375	43,982	(14,607)
Part-time clerk	12,000	12,000	8,108	3,892
Medicare and social security	1,850	1,850	922	928
Insurance	3,275	3,275	1,803	1,472
TRS Care	1,000	1,000	2,150	(1,150)
Unemployment compensation	160	160	44	116
Workman's compensation	200	200	60	140
Employee benefit	650	650	-	650
Legal services	3,000	3,000	-	3,000
Audit services	4,200	4,200	4,140	60
Appraisal:				
Interim Chief Appraiser	24,000	24,000	21,346	2,654
Local maintenance	2,000	2,000	105	1,895
Pritchard & Abbott	42,525	42,525	42,525	-
Others	25,000	25,000	25,000	-
Computer services:				
Software and support	14,025	14,025	14,025	-
GIS mapping	3,500	3,500	3,500	-
Website hosting	1,800	1,800	1,079	721
Document scanning	1,000	1,000	-	1,000
Professional services:				
Notices and advertisements	1,000	1,000	1,122	(122)
Equipment and maintenance	1,600	1,600	-	1,600
Miscellaneous:				
Appraisal review board	3,000	3,000	1,019	1,981
Chillicothe office	500	500	500	-
Dues and memberships	1,750	1,750	145	1,605
District Clerk office	1,500	1,500	1,352	148
General supplies				
Supplies	3,815	3,815	3,804	11
Postage	4,800	4,800	4,055	745
Equipment	1,000	1,000	19,500	(18,500)
Copier expense	2,500	2,500	1,895	605
Computer hardware	2,500	2,500	2,935	(435)
Travel and education	8,000	8,000	10,592	(2,592)
Insurance/bonding expense	150	150	100	50
Insurance - computer equipment	200	200	280	(80)
Miscellaneous operating	2,000	2,000	586	1,414
Appraisal District Board expense	600	600	655	(55)
Telephone	3,350	3,350	2,786	564
Total expenditures	<u>221,675</u>	<u>221,675</u>	<u>234,580</u>	<u>(12,905)</u>
Excess of revenues over expenditures	-	-	(9,763)	(9,763)
Fund balance, beginning	105,995	105,995	105,995	-
Refunds to taxing entities	-	-	(40,333)	(40,333)
Fund balance, ending	<u>\$ 105,995</u>	<u>\$ 105,995</u>	<u>\$ 55,899</u>	<u>\$ (50,096)</u>

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