ANNUAL LOCAL REPORT

15.01

WILBARGER CAD

TABLE OF CONTENTS

ARTICLE NO.	<u>PAGE NO.</u>
Organizational	1
Chief Appraiser	1
Board of Directors	2
Appraisal Review Board Members	2
Property Value Study – Maps Review	2
Jurisdictions	3
Operating Budget	4
Certified Taxable Values	5
Partial Exemptions	7
House Bill 3693 Report	7-8
Appraisal Review Board	9
Holidays	10
Recaps of Certified Appraisal Roll	11

WILBARGER COUNTY APPRAISAL DISTRICT

Organization

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties' information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property Taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property
 would transfer for cash or its equivalent under prevailing market conditions". There are limited
 exceptions to this rule, such as productivity value for agricultural land.
- · Each property must have a single appraised value
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Wilbarger County Appraisal District was created by the Texas Legislature in 1979. Effective January 1, 1980 an appraisal district was to be established in each county. The appraisal district is responsible for appraisal property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Wilbarger County is a political subdivision of the state. The boundaries of the appraisal district are the county lines.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Restoration, and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's Website.

If you have any questions about the information contained in this report, contact *Sandy Burkett*, Chief Appraiser @ (940)553-1857.

Chief Appraiser

The Chief Appraiser is appointed by the Wilbarger County Appraisal Board of Directors and is responsible for appraising property and conducting all office responsibilities. Sandy Burkett was appointed as Chief Appraiser in 2009 and is a Certified Registered Professional Appraiser.

Board of Directors

The Board of Directors for Wilbarger County Appraisal District consists of five voting directors. The Tax Assessor Collector of Wilbarger County is a voting director.

The Board of Directors consists of five members elected by the voting-eligible tax units of the district. The election process for the Board of Directors is as follows: Vernon ISD is given 40% of the votes (electing two directors), City of Vernon 20% of the votes (electing one director), Wilbarger County, Harrold ISD, Northside ISD, Wilbarger General Hospital, Vernon College and Chillicothe ISD sharing the remaining 40% of the votes (electing two directors). Each of those five entities would nominate one qualified person and the County Commissioners would elect the two directors from those nominations that would best represent the five entities.

2023-2024 Board of Directors

Emory Byars, Chairman
Carrie Hawkins, Secretary
Roger Townson, Director

Tissha Taylor, Tax Assessor-voting Adam Beam, Director

2023-2024 Appraisal Review Members Sharon Goins, Chairman Mike Riggins, Member

Teresa Martinez, Secretary Kent Drury, Member

Appraisal Review Board

Appraisal Review Board members are appointed by the local administrative District Judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established.

Property Value Study

2022 Property Value Study results for the following school districts were in confidence interval:

- Vernon ISD
- Northside ISD
- Chillicothe ISD
- Harrold ISD

MAP REVIEW (Methods and Assistance Program)

The 2023 Methods and Assistance Program (MAP) results were a pass on the four mandatory requirements. The Appraisal District ratings for Governance, Operating Procedures and Appraisal Standards, procedures and methodology were Meets All which indicates a total point score of 100. More detailed information is available on the comptroller's website, www.window.state.tx.us

Jurisdictions (Taxing Entities)

- City of Vernon
- Vernon College
- Wilbarger General Hospital
- Vernon ISD
- Northside ISD
- Harrold ISD
- Chillicothe ISD
- Wilbarger County
- Wilbarger Road & Bridge

Property Types Appraised

Wilbarger CAD staff is responsible for appraising residential, commercial, land and business personal property. Wilbarger CAD contracts with Capitol Appraisal Group to appraise all mineral properties, utilities, pipelines, industrial property, and industrial personal property in the district.

Operating Budget

Statement of Revenue and Expenditures

Revenues	2024 \$680,795.72	2023 \$654,795.45		
Expenditures: Salaries and wages Fringe benefits	2024 298,753.89 163,341.83	2023 \$286,031.90 \$153,724.85		
Contingency/Supplies/Postage Maintenance/Office Supplies Contractual Services/fees Services and allowances Board/Education	20,150.00 47,750.00 101,750.00 21,450.00 27,600.00	\$20,080.00 \$47,550.00 \$98,558.70 \$21,250.00 \$27,600.00		
Total Budget Financing Method	680,795.72	\$654,795.45		
Jurisdiction Allocations Interest Income Other Income Application of Restricted Funds Application of Unrestricted Funds General Fund Internal Service Fund TOTAL FINANCING METHOD	680,795.72 0.00 0.00 0.00 0.00 0.00 0.00 680,795.72	\$654,795.45 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$654,795.45		

Value Comparison				
	2023 Certified	2023 Certified	2022 Certified	2022 Certified
B <u>H</u> : [12]	Taxable RE/MIN	Taxable	Taxable	Taxable
Taxing Entity	(M&O)	RE/MIN (I&S)	RE/MIN (M&O)	RE/MIN (I&S)
Chillicothe ISD	136,027,722	154,877,225	71,209,891	112,257,824
City of Vernon	505,662,673	505,662,673	457,197,251	457,197,251
Harrold ISD	151,535,896	235,821,484	121,148,995	239,532,693
Northside ISD	88,442,466	88,442,466	51,363,892	65,804,453
Vernon College	1,753,304,131		1,510,076,954	
Vernon ISD	995,993,673	1,207,502,900	912,716,932	1,171,316,074
Wilbarger County	1,379,572,314		1,092,651,769	
Road & Bridge	1,372,013,194		1,085,241,039	
Wilbarger General Hospital	1,775,061,355		1,534,105,290	

Wilbarger County Appraisal District 2023 Partial Exemption List

STATE MANDATED													
Jurisdiction	State Homestead	State Homestead COUNT	State Mandated Over 65	State Mandated Over 65 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	l 100% Disabled Veteran	100% Disab Veteran COUNT		Social Security Disabled Ve COUNT	et Road Homestead	Road Homestead COUNT	
CI - CHILLICOTHE ISD CV - CITY OF VERNON GH - WILBARGER GENERAL HOSPITAL	2,013,320	56	188,520	21	10,000	1	244,810 4,404,600 6,047,160	1 54 66	15,886 794,120 954,600	70			
HI - HARROLD ISD	1,270,790	35	149,960	16					36,000				
NI - NORTHSIDE ISD	2,531,110	66	243,990	25					50,000				
RB - ROAD AND BRIDGE							6,047,160	66	954,600	85	7,483,830	2,505	
VC - VERNON COLLEGE							6,047,160	66	954,600		7,400,000	2,500	
VI - VERNON ISD	89,665,995	2,414	8,861,200	949	278,630	33	2,896,630	44	712,850				
WC - WILBARGER COUNTY							6,047,160	66	954,600				
Jurisdiction	Dvet 100% Charity Amount	Dvet 100% Charity Amount COUNT	Dvet 100% SS Ported Amount	Dvet 100% SS Ported Amount COUNT	SS Service Member	SS Service Member COUNT	SS Service Member Ported Amount		SS First Resp	SS F First Respo onder Port UNT Amo	ender Ported ted Amount	SS Charity Ported Amount	SS Charity Ported Amount COUNT
SPECIAL HOMESTEAD EXEMPTIONS CI - CHILLICOTHE ISD CV - CITY OF VERNON GH - WILBARGER GENERAL HOSPITAL HI - HARROLD ISD NI - NORTHSIDE ISD RB - ROAD AND BRIDGE VC - VERNON COLLEGE VI - VERNON ISD WC - WILBARGER COUNTY					0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 0	

LOCAL OPTIONAL HOMESTEAD EXEMPTIONS

Jurisdiction	Optional 65	Optional 65 COUNT	Local Discount	Local Discount COUNT	Local Disabled	Local Disabled COUNT
CI - CHILLICOTHE ISD	2,013,320	56	188,520	21	10,000	1
CV - CITY OF VERNON						
GH - WILBARGER GENERAL HOSPITAL						
HI - HARROLD ISD	1,270,790	35	149,960	16		
NI - NORTHSIDE ISD	2,531,110	66	243,990	25		
RB - ROAD AND BRIDGE						
VC - VERNON COLLEGE						
VI - VERNON ISD	89,665,995	2,414	8,861,200	949	278,630	33
WC - WILBARGER COUNTY						

House Bill 3693 Report

Total Expenditures Wilbarger Appraisal District

Tax Year 2023

Month Paid	Electric KWh Used	Total Spent	Natural Gas CCF Used	Total Spent	Water 100 cf Used	Total Spent
	NEW PROPERTY AND ADDRESS OF THE PARTY AND ADDR					-
January	1225	\$181.40	128	\$215.69	0	\$41.62
February	1080	\$157.86	134	\$179.99	1	\$41.62
March	745	\$193.61	81	\$130.02	0	\$41.62
April	1184	\$217.95	15	\$78.21	0	\$41.62
May	1715	\$244.71	6	\$71.29	1	\$41.62
June	2508	\$309.59	9	\$73.66	1	\$41.62
July	2762	\$333.78	4	\$70.45	0	\$41.62
August	3022	\$362.53	6	\$72.92	1	\$41.62
September	1947	\$290.26	5	\$72.10	1	\$41.62
October	1169	\$213.75	3	\$80.02	0	\$41.62
November	1033	\$164.83	24	\$100.78	1	\$41.62
December	1153	\$162.55	94	\$174.68	0	\$41.62
		\$2,832.82		\$1,319.81		\$499.44

Each Appraisal District will comply with the requirements of HB 3693 (Government Code 2264.001(b)) by compiling and posting the following information as soon as practicable after January 1st

 The total metered amount of electricity, water, and natural gas used monthly by the District for its services in each year.

House Bill 3693 Report

Total Expenditures Wilbarger Appraisal District

Tax Year 2024

	Electric KWh Used		Natural Gas		Water		
Month Paid		Total Spent	CCF Used	Total Spent	100 cf Used	Total Spent	
January	1209	\$174.17	164	\$240.74	1	\$41.62	
February	1015	\$161.29	133	\$217.15	1	\$41.62	
March	1077	\$170.53	30	\$110.08	0	\$41.62	
April	1261	\$227.72	18	\$94.91	1	\$41.62	
Мау	1720	\$267.82	7	\$83.48	1	\$41.62	
June	2517	\$325.33	2	\$78.96	1	\$41.62	
July	2468	\$313.59	6	\$82.55	0	\$41.62	
August	2787	\$355.95	3	\$80.03	1	\$41.62	
September	1911	\$288.31	4	\$80.93	0	\$41.62	
October	1399	\$255.75	5	\$92.55	1	\$41.62	
November	1052	\$184.43	4	\$92.24	1	\$41.62	
December	1166	\$174.30	76	\$167.23	0	\$41.62	
		\$2,899.19		\$1,420.85		\$499.44	

Each Appraisal District will comply with the requirements of HB 3693 (Government Code 2264.001(b)) by compiling and posting the following information as soon as practicable after January 1st

 The total metered amount of electricity, water, and natural gas used monthly by the District for its services in each year.

APPRAISAL REVIEW BOARD

Return Completed Questionnaire Wilbarger County Appraisal District PO Box 1519 Vernon, TX 76385-1519

QUESTIONAIRE FOR APPOINTMENT TO WILBARGER APPRAISAL REVIEW BOARD

Read and answer each question carefully. Your answers will be used to determine your legal eligibility for appointment and qualifications for service on the board.

Questionnaire Information		
Name (Last First, Middle Initial)		
Current Mailing Address (number, street or P.O. Box)	Telephone Number (Area Code and	Number)
	Daytime () Eve	ning ()
City State Zip Code Birthdate		
Social Security NumberTexas Driver's License Number		
Education and Training		
Name of School, City, State Diploma or Degree (Circle)		
Employment History		
Present/Most Recent Employer Position		
Address		
Supervisor's Name Supervisor's Title		
In order to ensure that ARB members are impartial, the law puts a number of limits on who can serve as ARB mem are legally eligible to serve on the ARB. For the purposes of these questions: • "A local government entity" that levies property taxes, such as county, city, school district, college, an "Appraisal District" refers to the Wilbarger County Appraisal District and to any other appraisal district of directors. • "Officer" means holding an elective or appointive office for a local government, such as a city counci of directors. • "Officer" means holding an elective or appointive office for a local government, such as superintender "Substantial interest" means combined ownership by you and your spouse of at 10% of the voting s partner limited partner, or officer of the business entity. Please Check "Yes or "No" 1. Do you reside in Wilbarger County 2. Have you resided in Wilbarger County for at least two years? 3. Are you currently a member of the governing body or an officer of a local government or an appraisal 4. Are you currently employed, by a local government or appraisal district? 5. Are you currently employed, by the Texas Comptroller of Public Accounts? 6. Are you related within the third degree by blood or second degree by marriage to a member of the appraisal. Do you are your spouse have a contract with a local government or Appraisal District 9. Does a business in which you or your spouse own a substantial interest have a contract with a local government or have previously been convicted of a felony 11. Are you a U. S. Citizen? 12. Do you owe any delinquent taxes?	d hospital district. et in the state of Texas. I, county commissioners' court, schoot. et. " tock or share of a business entity, or district raisal district board of directors? et, accountant, appraiser, or agent)? evernment or an Appraisal District? or misdemeanor?	that you or your spouse is a Yes
If you answered "No" to question 1, 2 or 11 or answered "Yes" to questions 3-12 indicates that you are not legally Why do you want to serve? Briefly state why you should be considered for appointment to the Appraisal Review Board Signature and Affirmation I have read this questionnaire carefully. The information I have given in it is true and correct to the be		
or misrepresenting information could result in failure to consider this application. I also understand the application. I do realize by law; Wilbarger County Appraisal District is required to run a background	at it is a criminal violation to ma	ke false statement on this

2024

Updated 12/5/23

Holidays

NEW YEARS DAY JANUARY 1

MARTIN LUTHER KING JANUARY 15

PRESIDENTS DAY FEBRUARY 19

GOOD FRIDAY MARCH 29

MEMORIAL DAY MAY 27

JUNETEENTH JUNE 19

4TH OF JULY JULY 4

LABOR DAY SEPTEMBER 2

COLUMBUS DAY OCTOBER 14

VETERANS DAY NOVEMBER 11

THANKSGIVING NOVEMBER 28 & 29

CHRISTMAS DECEMBER 24,25 & 26