



2024-2025

ANNUAL LOCAL REPORT

15.01

WILBARGER CAD



TABLE OF CONTENTS

<u>ARTICLE NO.</u>	<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.

2024-2025 Board of Directors

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

Tissha Taylor, Tax Assessor-voting
Adam Beam, Director

2024-2025 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

Property Value Study results for the following school districts were in confidence interval (See www.comptroller.texas.gov)

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

MAP REVIEW (Methods and Assistance Program)

The Methods and Assistance Program (MAP) results were a pass all 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**
- **Harold 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.

BUDGET COMPARISON

	2025	2024	
Revenues	\$729,337.99	\$680,795.72	
Expenditures:	2025	2024	% Inc/Dec
Salaries and wages	\$314,158.90	\$298,753.89	-5%
Benefits	\$166,870.93	\$163,341.83	-2%
Supplies/Postage/Contingency	\$20,150.00	\$20,150.00	0%
Maintenance/Office Supplies	\$47,750.00	\$47,750.00	0%
Contractual Services/fees	\$130,008.16	\$101,750.00	-22%
Services and allowances	\$21,800.00	\$21,450.00	-2%
Board/Education	\$28,600.00	\$27,600.00	-3%
Total Budget	\$729,337.99	\$680,795.72	-7%
Financing Method			
Jurisdiction Allocations	\$729,337.99	\$680,795.72	

Wilbarger County Appraisal District 2024 Partial Exemption List

STATE MANDATED

Jurisdiction	State Homestead	State Homestead COUNT	State Mandated	State Mandated Over 65 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead
CI - CHILLICOTHE ISD	3,776,130	56	110,000	11			214,290	1	12,000	1		
CV - CITY OF VERNON							6,985,860	70	683,300	62		
GH - WILBARGER GENERAL HOSPITAL							8,940,430	84	869,110	79		
HI - HARROLD ISD	2,349,030	36	64,080	7					29,310	3		
NI - NORTHSIDE M&O	4,920,220	65	80,000	8								
RB - ROAD AND BRIDGE							8,940,430	84	869,110	79	7,679,320	2,570
VC - VERNON COLLEGE							8,940,430	84	869,110	79		
VI - VERNON ISD	183,463,977	2,498	4,972,990	530	90,000	9	2,039,020	32	487,430	49		
WC - WILBARGER COUNTY							8,940,430	84	869,110	79		

SPECIAL HOMESTEAD EXEMPTIONS

Jurisdiction	Dvet 100% Charity Amount	Dvet 100% Charity COUNT	Dvet 100% SS Ported Amount	Dvet 100% SS Ported COUNT	SS Service Member	SS Service Member	SS Service Member Ported	SS Service Member Ported Amount	SS First Responder	SS First Responder	SS First Responder Ported Amount	SS First Responder Ported Amount	SS Charity Ported Amount	SS Charity Ported Amount
CI - CHILLICOTHE ISD					0	0	0	0	0	0	0	0	0	0
CV - CITY OF VERNON					0	0	0	0	52,540	1	0	0	0	0
GH - WILBARGER GENERAL					0	0	0	0	52,540	1	0	0	0	0
HI - HARROLD ISD					0	0	0	0	0	0	0	0	0	0
NI - NORTHSIDE M&O					0	0	0	0	0	0	0	0	0	0
RB - ROAD AND BRIDGE					0	0	0	0	52,540	1	0	0	0	0
VC - VERNON COLLEGE					0	0	0	0	52,540	1	0	0	0	0
VI - VERNON ISD					0	0	0	0	0	0	0	0	0	0
WC - WILBARGER COUNTY					0	0	0	0	52,540	1	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	0	0	0	0	0	0
CV - CITY OF VERNON	0	0	0	0	0	0
GH - WILBARGER GENERAL HOSPITAL	0	0	0	0	0	0
HI - HARROLD ISD	0	0	0	0	0	0
NI - NORTHSIDE M&O	0	0	0	0	0	0
RB - ROAD AND BRIDGE	0	0	0	0	0	0
VC - VERNON COLLEGE	0	0	0	0	0	0
VI - VERNON ISD	0	0	0	0	0	0
WC - WILBARGER COUNTY	0	0	0	0	0	0

House Bill 3693 Report

Total Expenditures

Wilbarger Appraisal District

Tax Year 2024

Month Paid	Electric KWh Used	Total Spent	Natural Gas CCF Used	Total Spent	Water 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
May	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

QUESTIONNAIRE 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 () _____ Evening () _____

City _____ State _____ Zip Code _____ Birthdate _____

Social Security Number _____ Texas 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

Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law puts a number of limits on who can serve as ARB members. Your answer to these questions will determine whether you 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, and hospital district.
- ♦ "Appraisal District" refers to the Wilbarger County Appraisal District and to any other appraisal district in the state of Texas.
- ♦ "Governing body" means the group of officials that oversee a local government, such as a city council, county commissioners' court, school board of trustees, or board of directors.
- ♦ "Officer" means holding an elective or appointive office for a local government, such as superintendent.
- ♦ "Substantial interest" means combined ownership by you and your spouse of at 10% of the voting stock or share of a business entity, or that you or your spouse is a partner limited partner, or officer of the business entity.

Please Check "Yes" or "No"

- | | | |
|---|------------------------------|-----------------------------|
| 1. Do you reside in Wilbarger County | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Have you resided in Wilbarger County for at least two years? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Are you currently a member of the governing body or an officer of a local government or an appraisal district | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Are you currently employed, by a local government or appraisal district? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 5. Are you currently employed, by the Texas Comptroller of Public Accounts? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 6. Are you related within the third degree by blood or second degree by marriage to a member of the appraisal district board of directors? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 7. Have you previously appeared before the WCAD Review Board for Compensation (as a tax consultant, accountant, appraiser, or agent)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 8. Do you or your spouse have a contract with a local government or Appraisal District | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 9. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an Appraisal District? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 10. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or misdemeanor? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 11. Are you a U. S. Citizen? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 12. Do you owe any delinquent taxes? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you answered "No" to question 1, 2 or 11 or answered "Yes" to questions 3-12 indicates that you are not legally eligible to serve on the Appraisal Review Board.

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 best of my knowledge and belief. I understand that omitting or misrepresenting information could result in failure to consider this application. I also understand that it is a criminal violation to make false statement on this application. I do realize by law; Wilbarger County Appraisal District is required to run a background check on anyone serving on the Appraisal Review Board.

Signature _____

Printed Name _____

Wilbarger County Appraisal District

2024

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
4 TH 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