

2022

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.....	6-7
House Bill 3693 Report.....	8
Appraisal Review Board	9-10
Holidays	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.

2022 Board of Directors

Emory Byars, Chairman

Carrie Hawkins, Secretary

Roger Townson, Director

Sherry Campsey, Tax Assessor-voting

Linda Shivers, Director

2022 Appraisal Review Members

Chris Quisenberry, Chairman

Scott Herber, Member

Walter Frank, Secretary

Mark Reynolds, 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

2021 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 2021 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 are 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 Pritchard & Abbott to appraise all real property, mineral properties, utilities, pipelines, industrial property, and industrial personal property in the district.

Operating Budget

Statement of Revenue and Expenditures

	2021	2022
Revenues	\$565,756.07	\$607,564.07

Expenditures:	2021	2022
Salaries and wages	\$200,668.08	\$271,120.28
Fringe benefits	\$88,407.99	\$130,913.79
Contingency/Supplies/Postage	\$31,080.00	\$20,080.00
Maintenance/Office Supplies	\$12,950.00	\$45,850.00
Contractual Services/fees	\$192,550.00	\$94,800.00
Services and allowances	\$22,100.00	\$20,500.00
Board/Education	\$18,000.00	\$24,300.00
Total Budget	\$565,756.07	\$607,564.07

Financing Method

Jurisdiction Allocations	\$565,756.07	\$607,564.07
Interest Income	\$0.00	\$0.00
Other Income	\$0.00	\$0.00
Application of Restricted Funds	\$0.00	\$0.00
Application of Unrestricted Funds	\$0.00	\$0.00
General Fund	\$0.00	\$0.00
Internal Service Fund	\$0.00	\$0.00
TOTAL FINANCING METHOD	\$565,756.07	\$607,564.07

2021

<i>Taxing Entity</i>	<i>Real M&O</i>	<i>Real I&S</i>	<i>Mineral M&O</i>	<i>Mineral I&S</i>	<i>2021 Certified Taxable RE/MIN (M&O)</i>	<i>2021 Certified Taxable RE/MIN (I&S)</i>	TOTALS
Chillicothe ISD	11,588,080	11,588,080	53,373,710	105,465,710	64,961,790	117,053,790	182,015,580
City of Vernon	339,970,600	339,970,600	95,885,120	95,885,120	435,855,720	435,855,720	871,711,440
Harrold ISD	11,373,800	11,373,800	68,711,620	118,358,730	80,085,420	129,732,530	209,817,950
Northside ISD	13,909,460	13,909,460	23,795,950	41,968,220	37,705,410	55,877,680	93,583,090
Vernon College	493,685,460		789,861,350		1,283,546,810		1,283,546,810
Vernon ISD	386,262,878	386,262,878	468,628,140	695,567,660	854,891,018	1,081,830,538	1,936,721,556
Wilbarger County	493,685,460		542,710,640		1,036,396,100		1,036,396,100
Road & Bridge	486,232,190		542,710,640		1,028,942,830		1,028,942,830
Wilbarger General Hospital	493,685,460		779,873,490		1,273,558,950		1,273,558,950
							7,916,294,306

WILBARGER CAD 2022 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	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead
CI - CHILLICOTHE ISD	1,315,220	56	219,050	23			268,850	2	16,150	2		
CV - CITY OF VERNON							3,747,870	47	783,920	70		
GH - WILBARGER COUNTY HOSPITAL							5,293,190	59	952,980	86		
HI - HARROLD ISD	842,640	35	146,580	16	4,860	1			36,000	3		
NI - NORTHSIDE ISD	1,544,910	62	212,140	22								
RB - ROAD AND BRIDGE							5,293,190	59	952,980	86	7,328,020	2,450
VC - VERNON COLLEGE							5,293,190	59	952,980	86		
VI - VERNON ISD	57,338,452	2,356	10,167,710	1,075	444,860	49	3,147,560	49	791,260	76		
WC - WILBARGER COUNTY							5,293,190	59	952,980	86		

Jurisdiction	Dvet 100% Charity Amount	Dvet 100% Charity COUNT	Dvet 100% SS Ported Amount	Dvet 100% SS Ported COUNT	SS Service	SS Service Member COUNT	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 COUNT
CI - CHILLICOTHE ISD					0	0	0	0	0	0	0	0	0	0
CV - CITY OF VERNON					0	0	0	0	0	0	0	0	0	0
GH - WILBARGER COUNTY HOSPITAL					0	0	0	0	0	0	0	0	0	0
HI - HARROLD ISD					0	0	0	0	0	0	0	0	0	0
NI - NORTHSIDE ISD					0	0	0	0	0	0	0	0	0	0
RB - ROAD AND BRIDGE					0	0	0	0	0	0	0	0	0	0
VC - VERNON COLLEGE					0	0	0	0	0	0	0	0	0	0
VI - VERNON ISD					0	0	0	0	0	0	0	0	0	0
WC - WILBARGER COUNTY					0	0	0	0	0	0	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	1,315,220	56	219,050	23		
CV - CITY OF VERNON						
GH - WILBARGER COUNTY HOSPITAL						
HI - HARROLD ISD	842,640	35	146,580	16	4,860	1
NI - NORTHSIDE ISD	1,544,910	62	212,140	22		
RB - ROAD AND BRIDGE						
VC - VERNON COLLEGE						
VI - VERNON ISD	57,338,452	2,356	10,167,710	1,075	444,860	49
WC - WILBARGER COUNTY						

House Bill 3693 Report

Total Expenditures

Wilbarger Appraisal District

Tax Year 2021

<i>Month Paid</i>	<i>Electric KWh Used</i>	<i>Total Spent</i>	<i>Natural Gas CCF Used</i>	<i>Total Spent</i>	<i>Water 100 cf Used</i>	<i>Total Spent</i>
January	1082	\$127.26	183	\$175.47	1	\$41.62
February	1151	\$140.69	95	\$119.65	0	\$41.62
March	1137	\$164.28	23	\$74.76	1	\$41.62
April	1203	\$180.71	11	\$66.24	1	\$41.62
May	1511	\$202.24	6	\$62.86	0	\$41.62
June	2552	\$304.73	4	\$61.47	2	\$45.02
July	2547	\$311.28	5	\$62.12	0	\$41.62
August	2724	\$324.00	5	\$62.13	2	\$45.02
September	2112	\$280.44	4	\$61.94	1	\$41.62
October	1285	\$210.66	5	\$62.97	8	\$65.42
November	1013	\$154.96	47	\$107.74	2	\$45.02
December	1092	\$148.05	149	\$193.06	2	\$45.02
		\$2,549.30		\$1,110.41		\$536.84

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.

2022*Holidays*

NEW YEARS DAY	JANUARY 3
MARTIN LUTHER KING	JANUARY 17
PRESIDENTS DAY	FEBRUARY 21
GOOD FRIDAY	APRIL 15
MEMORIAL DAY	MAY 30
4 TH OF JULY	JULY 4
LABOR DAY	SEPTEMBER 5
COLUMBUS DAY	OCTOBER 10
VETERANS DAY	NOVEMBER 11
THANKSGIVING	NOVEMBER 24,25
CHRISTMAS	DECEMBER 22,23,26