

2024 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 Agreements

Childress ISD

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 16,728,630
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 0
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 16,728,630
4.	Prior year taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: \$ 0 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: \$ 0 C. Subtract B from A.	\$ 0
5.	Preliminary prior year adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components. A. Prior year M&O tax rate: \$ _____ /\$100 B. Prior year I&S or debt rate: \$ _____ /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ _____
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ _____
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ _____
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ _____
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the prior year market value: \$ 0 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 0 C. Value loss. Add A and B. ⁶	\$ _____
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: \$ 0 C. Value loss. Subtract B from A. ⁷	\$ _____
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ _____
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ _____
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ _____
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ _____

³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ _____
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸ A. M&O taxes refunded for tax years preceding the prior tax year: \$ <u>0</u> B. I&S taxes refunded for tax years preceding the prior tax year: \$ <u>0</u>	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ _____
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ _____
23.	Total current year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: ¹² \$ <u>16,561,580</u> B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ <u>0</u> C. Total current year value. Subtract B from A.	\$ <u>16,561,580</u>
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ _____
25.	Current year tax ceilings and new property value for Chapter 313 limitations. A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶ \$ <u>0</u> B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ <u>0</u> C. Add A and B.	\$ _____
26.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ _____
27.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313. A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ <u>0</u> B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ <u>0</u> C. Subtract B from A.	\$ _____

⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §526.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(A)(i)¹⁷ Tex. Tax Code §26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	Current year total M&O taxable value. Subtract Line 27C from Line 26.	\$ _____
29.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ <u>0</u>
30.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	\$ <u>71,370</u>
31.	Total adjustments to the current year taxable value. Add Line 29 and Line 30.	\$ _____
32.	Adjusted current year M&O taxable value. Subtract Line 31 from Line 28.	\$ _____
33.	Adjusted current year I&S taxable value. Subtract Line 31 from Line 26.	\$ _____
34.	Current year NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ _____ /\$100
35.	Current year NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ _____ /\$100
36.	Current year NNR total tax rate. Add Line 34 and Line 35.	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies'. School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ _____ /\$100
38.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ _____ /\$100
	B. \$0.05 per \$100 of taxable	\$ _____ /\$100
		\$ _____ /\$100

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §548.255 and 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ _____ /\$100
40.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ _____ B. Subtract unencumbered fund amount used to reduce total debt - \$ _____ C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ _____ D. Adjust debt: Subtract B and C from A.	\$ _____
41.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
42.	Adjusted current year debt. Subtract line 41 from line 40D.	\$ _____
43.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ % B. Enter the prior year actual collection rates. % C. Enter the 2022 actual collection rate % D. Enter the 2021 actual collection rate. %	_____ %
44.	Current year debt adjusted for collections. Divide Line 42 by Line 43.	\$ _____
45.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
46.	Current year debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ _____ /\$100
47.	Current year voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ _____ /\$100

²⁸ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ _____
49.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ _____/\$100
51.	Current year voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ _____/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
53.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
54.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ _____/\$100
55.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ _____/\$100
Enter the current year NNR tax rate from Line 36

Voter-Approval Tax Rate \$ _____/\$100
As applicable, enter the current year voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: _____

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print
here

Kayla Box, Chief Appraiser

Printed Name of School District Representative

sign
here

Kayla Box

School District Representative

07/23/2024

Date

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

³⁵ Tex. Tax Code §26.04(c)



Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	11,630	4	0	Exempt Property	307,630	7	0	0
Non Homesite	(+)	750,670	15	299,370	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	68,741,310	212	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		69,503,610	231	299,370	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	68,741,310	212		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	1,256,690	212		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss (=)		67,484,620	212		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	323,690	5	0	TCEQ/Pollution Control	0	0		
New Homesite	(+)	56,030	1	0	Allocation	0	0		
Non Homesite	(+)	617,850	24	8,260	Historical	0	0		
New Non Homesite	(+)	15,340	2	0	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement (=)		1,012,910	32	8,260	Childcare Facility	0	0		
Personal						307,630		0	
Homesite	(+)	0	0	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				67,824,120
New Homesite	(+)	0	0	0					
Non Homesite	(+)	0	0	0	Total Appraised Value (=)				16,863,570
New Non Homesite	(+)	0	0	0					
Total Personal (=)		0	0	0	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	301,990		5
Minerals/Oil & Gas	(+)	0	0		Senior S	(+)	0		0
Industrial Real	(+)	0	0		Disabled B	(+)	0		0
Industrial/Utility Personal Property	(+)	14,171,170	5		DV 100%	(+)	0		0
Total Mineral Market Value(=)		14,171,170	5		Surviving Spouse of a Service Member	(+)	0		0
Total Real & Personal Market	(+)	70,516,520	263		Surviving Spouse of a First Responder	(+)	0		0
Total Mineral/Industrial Market	(+)	14,171,170	5		Total Reimbursable	(=)	301,990		5
Total Market Value(=)		84,687,690	268		Local Discount	(+)	0		0
20% MIUP Circuit Breaker Limitation	(-)	0	0		Disabled Veteran	(+)	0		0
10% Homestead Cap Loss	(-)	31,870	2		Optional 65	(+)	0		0
20% Circuit Breaker Limitation	(-)	0	0		Local Disabled	(+)	0		0
Total Market After Cap(=)		84,655,820			State Homestead	(+)	0		0
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0		0
Productivity Loss	(-)	67,484,620	212		Surviving Spouse Ported Amounts	(+)	0		0
Total Market Taxable(=)		17,171,200			Total Exemptions	(=)	301,990		
					Total Exemptions* (-)				301,990
					31 - CHILDRESS I.S.D. Net Taxable Value(=)				16,561,580



*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$0.00
Total Freeze Taxable: (-) 0
New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 16,561,580This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
2	3	0	0	0	0	0	0	0	0	0

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Total Parcels*: 233* Parcel count is figured by parcel per ownership
Total Owners: 70
Total Items: 268

Special Certified Totals

Exempt Value of First Time
Absolute Exemption \$0

Exempt Value of First Time
Partial Exemption \$0

New AG/Timber

Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value

Taxable \$0

New Improvement/Personal

Market \$71,370
Taxable \$71,370

Grand Total New Value

Taxable \$71,370

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*

Market \$86,172
Taxable \$14,373

Parcels

4

Total Homestead Value A* and E*

Market \$344,690
Taxable \$57,490

Average Homestead Value A* and E* and M1

Market \$78,270
Taxable \$11,498

Parcels

5

Total Homestead Value A* and E* and M1

Market \$391,350
Taxable \$57,490

Average Homestead Value M1

Market \$46,660
Taxable \$0

Parcels

1

Total Homestead Value M1

Market \$46,660
Taxable \$0



2024 Certified History Recap
Cottle CAD

(31) - CHILDRESS I.S.D.

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
D1	195	55,016.1900	0	1,188,420	64,955,010	1,188,420	0	0	0	1,188,420	1,188,420
D1W	17	2,720.7200	0	68,270	3,786,300	68,270	0	0	0	68,270	68,270
D2	22	0.0000	0	0	0	0	551,690	0	0	551,690	551,690
D*	234	57,736.9100	0	1,256,690	68,741,310	1,256,690	551,690	0	0	1,808,380	1,808,380
E	5	318.6100	446,210	0	0	446,210	73,240	0	0	519,450	519,450
E1	8	10.4000	16,720	0	0	16,720	333,060	0	0	349,780	62,580
E*	13	329.0100	462,930	0	0	462,930	406,300	0	0	869,230	582,030
J3	2	0.0000	0	0	0	0	0	0	1,085,720	1,085,720	1,085,720
J4	1	0.0000	0	0	0	0	0	0	35,430	35,430	35,430
J6	2	0.0000	0	0	0	0	0	0	13,050,020	13,050,020	13,050,020
J*	5	0.0000	0	0	0	0	0	0	14,171,170	14,171,170	14,171,170
M1	1	0.0000	0	0	0	0	46,660	0	0	46,660	0
M*	1	0.0000	0	0	0	0	46,660	0	0	46,660	0
XV	7	209.5300	299,370	0	0	299,370	8,260	0	0	307,630	0
X*	7	209.5300	299,370	0	0	299,370	8,260	0	0	307,630	0
TOTAL:	260	58,275.4500	762,300	1,256,690	68,741,310	2,018,990	1,012,910	0	14,171,170	17,203,070	16,561,580



**2023 Non-Certified History Recap
Cottle CAD**

(31) - CHILDRESS I.S.D.

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	8,910	3	0	Exempt Property	268,590	7	0	0
Non Homesite	(+)	708,350	17	260,330	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	59,699,680	212	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		60,416,940	232	260,330	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	59,699,680	212		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	1,376,040	211		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss (=)		58,323,640	211		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	198,500	4	0	TCEQ/Pollution Control	0	0		
New Homesite	(+)	0	0	0	Allocation	0	0		
Non Homesite	(+)	588,610	26	8,260	Historical	0	0		
New Non Homesite	(+)	0	0	0	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement (=)		787,110	30	8,260	Childcare Facility	0	0		
Personal						268,590		0	
Homesite	(+)	0	0	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				
New Homesite	(+)	0	0	0					58,611,660
Non Homesite	(+)	0	0	0	Total Appraised Value (=)				
New Non Homesite	(+)	0	0	0					16,916,610
Total Personal (=)		0	0	0	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property						Value	# of Items		
Minerals/Oil & Gas	(+)	0	0		Homestead H,S	(+)	187,980	4	
Industrial Real	(+)	0	0		Senior S	(+)	0	0	
Industrial/Utility Personal Property	(+)	14,324,220	5		Disabled B	(+)	0	0	
Total Mineral Market Value (=)		14,324,220	5		DV 100%	(+)	0	0	
Total Real & Personal Market	(+)	61,204,050	262		Surviving Spouse of a Service Member	(+)	0	0	
Total Mineral/Industrial Market	(+)	14,324,220	5		Surviving Spouse of a First Responder	(+)	0	0	
Total Market Value (=)		75,528,270	267		Total Reimbursable (=)		187,980	4	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Local Discount	(+)	0	0	
10% Homestead Cap Loss	(-)	19,430	3		Disabled Veteran	(+)	0	0	
20% Circuit Breaker Limitation	(-)	0	0		Optional 65	(+)	0	0	
Total Market After Cap (=)		75,508,840			Local Disabled	(+)	0	0	
Land Timber Gain	(+)	0	0		State Homestead	(+)	0	0	
Productivity Loss	(-)	58,323,640	211		Disabled Vet Donated Home (Charity)	(+)	0	0	
Total Market Taxable (=)		17,185,200			Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		187,980		
					Total Exemptions* (-)				
					31 - CHILDRESS I.S.D. Net Taxable Value (=)				
					16,728,630				



2023 Non-Certified History Recap
Cottle CAD

(31) - CHILDRESS I.S.D.

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$0.00

Total Freeze Taxable: (-) 0

New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 16,728,630This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1	3	0	0	0	0	0	0	0	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Total Parcels*: 233* Parcel count is figured by parcel per ownership

Total Owners: 72

Total Items: 267

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$53,583	3	Market \$160,750
Taxable \$0		Taxable \$0
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$51,852	4	Market \$207,410
Taxable \$0		Taxable \$0
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$46,660	1	Market \$46,660
Taxable \$0		Taxable \$0

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
D1	195	54,815.5150	0	1,300,270	56,407,040	1,300,270	0	0	0	1,300,270	1,300,270
D1W	17	2,720.7200	0	75,770	3,292,640	75,770	0	0	0	75,770	75,770
D2	24	0.0000	0	0	0	0	517,310	0	0	517,310	517,310
D*	236	57,536.2350	0	1,376,040	59,699,680	1,376,040	517,310	0	0	1,893,350	1,893,350
E	6	360.2850	442,030	0	0	442,030	63,040	0	0	505,070	505,070
E1	8	10.4000	14,900	0	0	14,900	151,840	0	0	166,740	5,990
E*	14	370.6850	456,930	0	0	456,930	214,880	0	0	671,810	511,060
J3	2	0.0000	0	0	0	0	0	0	1,126,010	1,126,010	1,126,010
J4	1	0.0000	0	0	0	0	0	0	20,080	20,080	20,080
J6	2	0.0000	0	0	0	0	0	0	13,178,130	13,178,130	13,178,130
J*	5	0.0000	0	0	0	0	0	0	14,324,220	14,324,220	14,324,220
M1	1	0.0000	0	0	0	0	46,660	0	0	46,660	0
M*	1	0.0000	0	0	0	0	46,660	0	0	46,660	0
XV	7	209.5300	260,330	0	0	260,330	8,260	0	0	268,590	0
X*	7	209.5300	260,330	0	0	260,330	8,260	0	0	268,590	0
TOTAL:	263	58,116.4500	717,260	1,376,040	59,699,680	2,093,300	787,110	0	14,324,220	17,204,630	16,728,630