COTTLE COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2026

The Cottle 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 appointed by the taxing units within the boundaries of Cottle County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The Appraisal District is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The Cottle CAD serves the following taxing units.

Entity	Market Value	Taxable Value
Cottle County Gen	968,559,368	183,835,550
Cottle County FM	968,559,368	182,718,510
Cottle County SPRD	968,559,368	183,835,550
City of Paducah	84,465,670	41,904,300
Paducah ISD	866,456,558	146,251,530
Quanah ISD	13,914,700	4,769,980
Childress ISD	88,188,110	13,314,560
Gateway GCD	968,558,788	188,807,390

The district maintains approximately 6,000 parcels with property types of residential, commercial, business personal, utilities, minerals, and pipelines. Paducah ISD is contained within the boundaries of Cottle County with Childress and Quanah ISDs coming into our district.

Exemption Data: The district has various exemptions that taxpayers may qualify for.

Homestead and Over 65 residential exemptions: You may only apply for residence homestead exemption 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 for at least a portion of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. 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 one year 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 you reside in.

Exemption Data

Taxing Jurisdiction	General Residence Homestead – Local Option	General Residence Homestead – State Mandated	Age 65 or Older OR Disabled – Local Option	Age 65 or Older OR Disabled – State Mandated
Cottle County General	20% with $5000 minimum	None	None	None
Cottle County F&M	20% with $5000 minimum	$3000	None	None
Cottle County SPRD	20% with $5000 minimum	None	None	None
City of Paducah	None	None	None	None
Paducah ISD	20% with $5000 minimum	$140,000	None	$60,000
Quanah ISD	None	$140,000	None	$60,000
Childress ISD	None	$140,000	None	$60,000
Gateway GCD	None	None	None	None

*The DVHS only applies to General Homestead Exemptions.

Disabled Veterans	Amount	Percentage
DV1	$5,000	10-29
DV2	$7,500	30-49
DV3	$10,000	50-69
DV4	$12,000	70-100
DVHS	Total Exemption	100

Cottle County 2026 Tax Rates

	Jurisdiction	M&O	I&S	**Total**
01	Cottle County	0.7187	0.0000	**0.7187**
01F	F&M	0.0900	0.0000	**0.0900**
01R	SP RD	0.0549	0.0000	**0.0549**
10	City of Paducah	0.5070	0.1441	**0.6511**
30	Paducah ISD	0.6754	0.4000	**1.0754**
52	Gateway GCD	0.0100	0.0000	**0.0100**
	Total	**2.0560**	**0.5441**	**2.6001**

Cottle County Appraisal District collects for all of the above entities.

Cottle CAD
PO Box 459
Paducah, TX 79248

Overlapping

		M&O	I&S	**Total**
31	Childress ISD	0.6128	0.0000	**0.6128**
32	Quanah ISD	0.6754	0.0000	**0.6754**

Cottle CAD has an average collection rate of 98%. We work with our taxpayers to maximize the collections for the entities. We offer a partial payment plan on delinquent taxes. Cottle CAD has a payment option using your credit card.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our farmers and ranchers during the drought.

RATIO STUDY ANALYSIS 2025

	Paducah ISD	Quanah ISD	Childress ISD
SINGLE FAMILY RESIDENCES	0.8906	N/A	0.8921
VACANT LOTS	N/A	N/A	N/A
RURAL LAND	0.6448	N/A	1.2371
COMMERCIAL REAL	N/A	N/A	N/A

The PVS found your local value to be invalid, but local value was certified because your school district is in year one of grace period.

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin 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. Cottle CAD has received local value for all school districts.