



COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459
PADUCAH, TX 79248

KAYLA BOX
CHIEF APPRAISER

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Certification of 2024 Values As of July 22, 2024

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2024, as of July 22, 2024, are as follows:

CHILDRESS INDEPENDENT SCHOOL DISTRICT

2024 Appraisal Roll Information:

Total Market Value:	\$84,687,690
Total Appraised Value:	\$16,863,570
Net Taxable Value:	\$16,561,580
Total Number of Parcels:	233

Kayla Box
Chief Appraiser

07/22/2024
Date

(31) - CHILDRESS I.S.D.

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



2024 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: (=)	16,561,580This 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

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

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	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$0
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$71,370	Taxable	\$71,370
Taxable	\$71,370		

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$86,172	4	Market	\$344,690
Taxable	\$14,373		Taxable	\$57,490
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$78,270	5	Market	\$391,350
Taxable	\$11,498		Taxable	\$57,490
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$46,660	1	Market	\$46,660
Taxable	\$0		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* (-)				
					187,980				
					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
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: 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