



# COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459  
PADUCAH, TX 79248

KAYLA BOX  
CHIEF APPRAISER

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Certification of 2025 Values at \$100,000 Homestead plus additional \$10,000 for  
O65/Disabled Homesteads  
As of July 21, 2025

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2025 at the current **\$100,000** mandated homestead plus an additional **\$10,000** exemption for O65/Disabled, as of July 21, 2025, are as follows:

## CHILDRESS INDEPENDENT SCHOOL DISTRICT

### 2025 Appraisal Roll Information:

Total Market Value:	\$85,864,450
Total Appraised Value:	\$17,836,210
Net Taxable Value:	\$17,516,190
Total Number of Parcels:	235

Kayla Box  
Chief Appraiser

07/21/2025  
Date



100,000 exemption

plus \$10,000 065/Disabled (31) - CHILDRESS I.S.D.

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	11,840	4	0	Exempt Property	312,810	7	0	0
Non Homesite	(+)	2,165,600	21	304,550	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	68,653,960	210	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
<b>Total Land (=)</b>		<b>70,831,400</b>	<b>235</b>	<b>304,550</b>	Goods In Transit	0	0	0	0
<b>Ag/Timber</b> *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	68,653,960	210		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	1,407,250	210		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
<b>Productivity Loss (=)</b>		<b>67,246,710</b>	<b>210</b>		Solar/Wind Power	0	0		
<b>Improvements</b>					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	711,930	5	0	TCEQ/Pollution Control	0	0		
New Homesite	(+)	0	0	0	Allocation	0	0		
Non Homesite	(+)	904,880	25	8,260	Historical	0	0		
New Non Homesite	(+)	0	0	0	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
<b>Total Improvement (=)</b>		<b>1,616,810</b>	<b>30</b>	<b>8,260</b>	Childcare Facility	0	0		
<b>Personal</b>						<b>312,810</b>		<b>0</b>	
Homesite	(+)	0	0	0	<b>Total Losses (includes Prod. Loss &amp; Cap Loss) (=)</b>				<b>68,028,240</b>
New Homesite	(+)	0	0	0					
Non Homesite	(+)	0	0	0	<b>Total Appraised Value (=)</b>				<b>17,836,210</b>
New Non Homesite	(+)	0	0	0					
<b>Total Personal (=)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>Homestead Exemptions</b>				
<b>Mineral/Industrial/Utility/Personal Property</b>									
Minerals/Oil & Gas	(+)	0	0		Homestead H,S	(+)	320,020	5	
Industrial Real	(+)	0	0		Senior S	(+)	0	0	
Industrial/Utility Personal Property	(+)	13,416,240	5		Disabled B	(+)	0	0	
<b>Total Mineral Market Value(=)</b>		<b>13,416,240</b>	<b>5</b>		DV 100%	(+)	0	0	
<b>Total Real &amp; Personal Market</b>	(+)	<b>72,448,210</b>	<b>265</b>		Surviving Spouse of a Service Member	(+)	0	0	
<b>Total Mineral/Industrial Market</b>	(+)	<b>13,416,240</b>	<b>5</b>		Surviving Spouse of a First Responder	(+)	0	0	
<b>Total Market Value(=)</b>		<b>85,864,450</b>	<b>270</b>		<b>Total Reimbursable (=)</b>		<b>320,020</b>	<b>5</b>	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Local Discount	(+)	0	0	
10% Homestead Cap Loss	(-)	330,510	4		Disabled Veteran	(+)	0	0	
20% Circuit Breaker Limitation	(-)	138,210	9		Optional 65	(+)	0	0	
<b>Total Market After Cap(=)</b>		<b>85,395,730</b>			Local Disabled	(+)	0	0	
Land Timber Gain	(+)	0	0		State Homestead	(+)	0	0	
Productivity Loss	(-)	67,246,710	210		Disabled Vet Donated Home (Charity)	(+)	0	0	
<b>Total Market Taxable(=)</b>		<b>18,149,020</b>			Surviving Spouse Ported Amounts	(+)	0	0	
					<b>Total Exemptions (=)</b>		<b>320,020</b>		
					<b>Total Exemptions* (-)</b>				<b>320,020</b>
					<b>31 - CHILDRESS I.S.D. Net Taxable Value (=)</b>				<b>17,516,190</b>



\*\*\* 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: (=) 17,516,190\*\*This 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\*: 235\* Parcel count is figured by parcel per ownership  
 Total Owners: 69  
 Total Items: 270

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 \$0  
 Taxable \$0  
 Grand Total New Value  
 Taxable \$0

Average Values\* (includes protested & exempt value)

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$168,652	4	Market	\$674,610
Taxable	\$18,310		Taxable	\$73,240
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$144,754	5	Market	\$723,770
Taxable	\$14,648		Taxable	\$73,240
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$49,160	1	Market	\$49,160
Taxable	\$0		Taxable	\$0



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
<b>Total Land</b>	<b>(=)</b>	<b>69,503,610</b>	<b>231</b>	<b>299,370</b>	Goods In Transit	0	0	0	0
<b>Ag/Timber *does not include protested</b>					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		
<b>Productivity Loss</b>	<b>(=)</b>	<b>67,484,620</b>	<b>212</b>		Solar/Wind Power	0	0		
<b>Improvements</b>					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		
<b>Total Improvement</b>	<b>(=)</b>	<b>1,012,910</b>	<b>32</b>	<b>8,260</b>	Childcare Facility	0	0		
<b>Personal</b>						307,630		0	
Homesite	(+)	0	0	0	<b>Total Losses (includes Prod. Loss &amp; Cap Loss) (=)</b>				
New Homesite	(+)	0	0	0					67,824,120
Non Homesite	(+)	0	0	0	<b>Total Appraised Value (=)</b>				
New Non Homesite	(+)	0	0	0					16,863,570
<b>Total Personal</b>	<b>(=)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Homestead Exemptions</b>				
<b>Mineral/Industrial/Utility/Personal Property</b>						Value		# of Items	
Minerals/Oil & Gas	(+)	0	0		Homestead H,S	(+)	301,990	5	
Industrial Real	(+)	0	0		Senior S	(+)	0	0	
Industrial/Utility Personal Property	(+)	14,171,170	5		Disabled B	(+)	0	0	
<b>Total Mineral Market Value</b>	<b>(=)</b>	<b>14,171,170</b>	<b>5</b>		DV 100%	(+)	0	0	
<b>Total Real &amp; Personal Market</b>					Surviving Spouse of a Service Member	(+)	0	0	
	(+)	70,516,520	263		Surviving Spouse of a First Responder	(+)	0	0	
<b>Total Mineral/Industrial Market</b>	<b>(+)</b>	<b>14,171,170</b>	<b>5</b>		<b>Total Reimbursable</b>	<b>(=)</b>	<b>301,990</b>	<b>5</b>	
<b>Total Market Value</b>	<b>(=)</b>	<b>84,687,690</b>	<b>268</b>		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	
<b>Total Market After Cap</b>	<b>(=)</b>	<b>84,655,820</b>			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	
<b>Total Market Taxable</b>	<b>(=)</b>	<b>17,171,200</b>			<b>Total Exemptions</b>	<b>(=)</b>	<b>301,990</b>		
					<b>Total Exemptions* (-)</b>				
					<b>31 - CHILDRESS I.S.D. Net Taxable Value (=)</b>				
					<b>16,561,580</b>				



## \*\*\* 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: (=) 16,561,580\*\*This 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	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: 70

Total Items: 268

## Average Values\* (includes protested &amp; 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

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