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# Hardeman CAD

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Jordan Light, Chief Appraiser

2022 Annual Report

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# MISSION STATEMENT

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Our mission is to provide an professional, accurate, and fair appraisal roll while maintaining high levels of transparency and customer service

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## LETTER FROM THE CHIEF APPRAISER

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I am pleased to report on our ongoing commitment to provide a professional, accurate, fair, and cost-effective appraisal roll. In this office we strive to maintain transparency to the public and to the taxing entities we serve. In conjunction, we are mindful of staying in compliance with the laws of the State of Texas and the standards of the Uniform Standards of Professional Appraisal Practice. To aid in our commitment to transparency and professionalism, the Hardeman County Appraisal District 2022 Annual Report highlights the results of the 2022 appraisal year.

-Jordan Light  
Chief Appraiser

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# HARDEMAN COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2022

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The Hardeman 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 elected by the taxing units within the boundaries of Hardeman County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The Hardeman CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Quanah ISD	\$473,511,375	\$369,446,605
Chillicothe ISD	241,759,360	123,178,230
Hardeman County	731,815,863	489,255,413
City of Quanah	111,849,241	85,730,151
City of Chillicothe	22,203,440	18,893,170
HCM Hospital	482,271,362	448,359,272
Chillicothe Hospital	233,185,830	226,297,660
Gateway GWCD	715,456,913	674,680,933
Childress ISD	186,420	185,700
OPERATIONS		

## General Information

The District maintains approximately 11,200 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school districts go into the counties of Cottle and Wilbarger, and a small part of Childress ISD comes within Hardeman County boundaries.

## Additional Operations

Hardeman CAD collects for Quanah ISD and City of Quanah, with collection rates of 99.83% and 98.84% respectively. We work with our taxpayers to maximize the collections for the entities and for delinquent taxes, offer a plan that taxpayers may pay in monthly payments. Payments may also be submitted by debit or credit cards.

## 2022 Tax Rates Per Entity Per \$100 Of Value

Quanah ISD	0.8057
Chillicothe ISD	1.1846
Childress ISD	0.8888
Hardeman County	0.5551
City of Quanah	0.8546
City of Chillicothe	0.5820
Hardeman Co Memorial Hospital Dist.	0.2708
Chillicothe Hospital Dist.	0.4700
Groundwater Cons. Dist.	0.0100

## Property Appeals

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board having them hear the matter protested. The district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the Appraisal Review Board (ARB).

The ARB is empowered to hear all the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins around May 1<sup>st</sup> and typically concludes around mid-July of each year.

The ARB members do not work for appraisal districts but rather arbitrate between Hardeman CAD and property owners that dispute their appraised value. The ARB is a quasi-judicial body appointed by the Hardeman CAD Board of Directors.

There were approximately 219 protest filed by mail, on-line, or informally. 219 protests were resolved informally prior to ARB hearing. No protest was heard by the ARB.

## New Construction

There has been little new construction in Hardeman County. A total amount of new value in Hardeman County is \$494,320.

## The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, 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.

### Ratio Study Analysis For 2021:

	Quanah ISD	Ratio
Single Family Residences		.9763
Vacant Lots		N/A
Rural Land		.9394
Commercial		N/A
	Chillicothe ISD	
Single Family Residences		.9621
Vacant Lots		N/A
Rural Real (Taxable)		.9696
Commercial Real		N/A
	Childress ISD	
Single Family Residences		N/A
Vacant Lots		N/A
Rural Real (Taxable)		N/A
Commercial Real		N/A

Hardeman CAD has received local value for all school districts in the district. More information is available in Addendum A.

## New Legislation

The 2021, 87<sup>th</sup> Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. The below list are some of the changes:

- **HB 1197** states that a tract of land contiguous to a religious organizations place of regular worship may be exempt for no more than 10 years. The current limitation is 6 years.
- **HB 3833** changes the rollback period to three years (from five) and removes the interest rate (from 5%)
- **HB 988** requires an appraisal review board (ARB) to adopt procedures for the hearings it conducts and requires an ARB to incorporate the comptroller of public accounts' model hearing procedures when adopting its own procedures; requires certain taxing units voting for a position on the board of directors of an appraisal district to be determined by resolution adopted at an open meeting; creates an offense for a member of the governing body, officer, or employee of a taxing unit to communicate with the chief appraiser or another employee of the appraisal district for the purpose of influencing the value at which property in the district that the person does not own or lease is appraised; temporarily authorizes a taxing unit any part of which is located in an area designated a disaster area by a disaster declaration issued on or after January 1, 2020, to extend the date by which goods-in-transit must be transported to another location in or outside of Texas to qualify for the tax exemption for such property; requires each appraisal record to have a unique account number that is provided to the property owner and provides for the combination of contiguous parcels or tracts into a single appraisal record or the division of segments of a parcel or tract of property into individual appraisal records on the request of the property owner; makes an appraisal district's taxpayer liaison officer responsible for receiving and compiling a list of complaints filed concerning a matter related to the fairness and efficiency of the district's ARB; requires an informal conference to be held on request of a property owner before a hearing on the taxpayer's protest and requires an ARB to sit in a single-member panel to conduct a hearing if the owner requests it; and provides for the use of limited binding arbitration to compel an ARB to comply with certain procedural requirements related to a taxpayer protest.
- **SB 1245** Relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values.
- **SB 1449** Amends Tax Code 11.145 to increase the exemption amount for personal property from \$500 to \$2500.
- **SB 611** Amends Sections 11.133(b) and 11.431(a) of the Tax Code to extend the total exemption of the residence homestead of a surviving spouse of a member of the armed services to those who are killed or fatally injured in the line of duty, and not just killed in action
- **SB 63** This bill provides for the electronic delivery and receipt of property tax related documents; provides the option for an appraisal review board member to complete training classes remotely; enhances conflict-of-interest protections with respect to membership of an appraisal district's board of directors and general appraisal district employment; revises the qualifications for the property tax exemption for solar or wind-powered energy devices and entitles a person to a tax exemption for a device,



## Partial Exemptions by Taxing Jurisdiction

### HARDEMAN COUNTY

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	57	\$1,589,140

### CITY OF QUANAH

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	37	\$1,022,700

### CITY OF CHILLICOTHE

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	4	\$152,480

### HARDEMAN COUNTY MEMORIAL HOSPITAL DISTRICT

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	49	\$1,397,530

### CHILLICOTHE HOSPITAL DISTRICT

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	8	\$191,610

**GATEWAY GWCD**

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	57	\$1,589,140

**QUANAH ISD**

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	726	\$23,816,010
Over-65	213	\$1,880,320
Disabled Persons	14	\$117,950
Disabled Veterans	33	\$733,470

**CHILLICOTHE ISD**

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	200	\$6,019,760
Over-65	49	\$442,860
Disabled Persons	1	\$10,000
Disabled Veterans	6	\$48,270

**CHILDRESS ISD**

<i>Exemption</i>	<i>Parcels</i>	<i>Value</i>
Homestead	-0-	-0-
Over-65	-0-	-0-
Disabled Persons	-0-	-0-
Disabled Veterans	-0-	-0-

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# ADDENDUM A

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Glenn Hegar  
Texas Comptroller of Public Accounts

# Taxes

Property Tax Assistance

# 2021 ISD Summary Worksheet

## 038-Childress /Childress County

### 038-901/Childress ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	114,739,271	N/A	114,739,271	114,739,271
<b>B - MULTIFAMILY</b>	4,647,260	N/A	4,647,260	4,647,260
<b>C1 - VACANT LOTS</b>	2,296,339	N/A	2,296,339	2,296,339
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	29,091,345	N/A	29,091,345	29,091,345
<b>D2 - FARM &amp; RANCH IMP</b>	4,432,320	N/A	4,432,320	4,432,320
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	33,161,441	N/A	33,161,441	33,161,441
<b>F1 - COMMERCIAL REAL</b>	43,967,158	N/A	43,967,158	43,967,158
<b>F2 - INDUSTRIAL REAL</b>	187,413,384	N/A	187,413,384	187,413,384
<b>G - ALL MINERALS</b>	136,140	N/A	136,140	136,140
<b>J - ALL UTILITIES</b>	215,415,140	N/A	215,415,140	215,415,140
<b>L1 - COMMERCIAL PERSONAL</b>	22,560,228	N/A	22,560,228	22,560,228
<b>L2 - INDUSTRIAL PERSONAL</b>	9,429,155	N/A	9,429,155	9,429,155
<b>M1 - MOBILE HOMES</b>	1,242,484	N/A	1,242,484	1,242,484
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	1,982,412	N/A	1,982,412	1,982,412

<b>Subtotal</b>	670,514,077	0	670,514,077	670,514,077
<b>Less Total Deductions</b>	219,732,084	0	219,732,084	219,732,084
<b>Total Taxable Value</b>	450,781,993	0	450,781,993	450,781,993

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
463,437,047	450,781,993	463,437,047	450,781,993

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
12,655,054	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
630,265,827	617,610,773	630,265,827	617,610,773

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**051-Cottle /Cottle County****038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	0	N/A	0	0
<b>B - MULTIFAMILY</b>	0	N/A	0	0
<b>C1 - VACANT LOTS</b>	0	N/A	0	0
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	1,458,943	N/A	1,458,943	1,458,943
<b>D2 - FARM &amp; RANCH IMP</b>	516,240	N/A	516,240	516,240
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	681,290	N/A	681,290	681,290
<b>F1 - COMMERCIAL REAL</b>	0	N/A	0	0
<b>F2 - INDUSTRIAL REAL</b>	0	N/A	0	0
<b>G - ALL MINERALS</b>	0	N/A	0	0
<b>J - ALL UTILITIES</b>	10,267,240	N/A	10,267,240	10,267,240
<b>L1 - COMMERCIAL PERSONAL</b>	0	N/A	0	0
<b>L2 - INDUSTRIAL PERSONAL</b>	0	N/A	0	0
<b>M1 - MOBILE HOMES</b>	46,660	N/A	46,660	46,660
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	12,970,373	0	12,970,373	12,970,373

<b>Less Total Deductions</b>	152,142	0	152,142	152,142
<b>Total Taxable Value</b>	12,818,231	0	12,818,231	12,818,231

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
12,858,231	12,818,231	12,858,231	12,818,231

<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>
40,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
12,858,231	12,818,231	12,858,231	12,818,231

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**096-Hall /Hall County****038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	0	N/A	0	0
<b>B - MULTIFAMILY</b>	0	N/A	0	0
<b>C1 - VACANT LOTS</b>	0	N/A	0	0
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	1,358,053	N/A	1,358,053	1,358,053
<b>D2 - FARM &amp; RANCH IMP</b>	317,440	N/A	317,440	317,440
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	459,700	N/A	459,700	459,700
<b>F1 - COMMERCIAL REAL</b>	0	N/A	0	0
<b>F2 - INDUSTRIAL REAL</b>	0	N/A	0	0
<b>G - ALL MINERALS</b>	0	N/A	0	0
<b>J - ALL UTILITIES</b>	8,096,520	N/A	8,096,520	8,096,520
<b>L1 - COMMERCIAL PERSONAL</b>	0	N/A	0	0
<b>L2 - INDUSTRIAL PERSONAL</b>	0	N/A	0	0
<b>M1 - MOBILE HOMES</b>	0	N/A	0	0
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	10,231,713	0	10,231,713	10,231,713

<b>Less Total Deductions</b>	159,178	0	159,178	159,178
<b>Total Taxable Value</b>	10,072,535	0	10,072,535	10,072,535

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

<b>T1</b>	<b>T2</b>	<b>T3</b>	<b>T4</b>
10,112,535	10,072,535	10,112,535	10,072,535

<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>
40,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
10,112,535	10,072,535	10,112,535	10,072,535

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**099-Hardeman /Hardeman County****038-901/Childress ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	0	N/A	0	0
<b>B - MULTIFAMILY</b>	0	N/A	0	0
<b>C1 - VACANT LOTS</b>	0	N/A	0	0
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	158,110	N/A	158,110	158,110
<b>D2 - FARM &amp; RANCH IMP</b>	3,690	N/A	3,690	3,690
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	0	N/A	0	0
<b>F1 - COMMERCIAL REAL</b>	0	N/A	0	0
<b>F2 - INDUSTRIAL REAL</b>	0	N/A	0	0
<b>G - ALL MINERALS</b>	0	N/A	0	0
<b>J - ALL UTILITIES</b>	16,670	N/A	16,670	16,670
<b>L1 - COMMERCIAL PERSONAL</b>	0	N/A	0	0
<b>L2 - INDUSTRIAL PERSONAL</b>	0	N/A	0	0
<b>M1 - MOBILE HOMES</b>	0	N/A	0	0
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	178,470	0	178,470	178,470

<b>Less Total Deductions</b>	1,000	0	1,000	1,000
<b>Total Taxable Value</b>	177,470	0	177,470	177,470

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

**Value Taxable For M & O Purposes**

<b>T1</b>	<b>T2</b>	<b>T3</b>	<b>T4</b>
177,470	177,470	177,470	177,470

<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>
0	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
177,470	177,470	177,470	177,470

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

# 038-901-02/Childress ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	114,739,271	N/A	114,739,271	114,739,271
<b>B - MULTIFAMILY</b>	4,647,260	N/A	4,647,260	4,647,260
<b>C1 - VACANT LOTS</b>	2,296,339	N/A	2,296,339	2,296,339
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	32,066,451	N/A	32,066,451	32,066,451
<b>D2 - FARM &amp; RANCH IMP</b>	5,269,690	N/A	5,269,690	5,269,690
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	34,302,431	N/A	34,302,431	34,302,431
<b>F1 - COMMERCIAL REAL</b>	43,967,158	N/A	43,967,158	43,967,158
<b>F2 - INDUSTRIAL REAL</b>	187,413,384	N/A	187,413,384	187,413,384
<b>G - ALL MINERALS</b>	136,140	N/A	136,140	136,140
<b>J - ALL UTILITIES</b>	233,795,570	N/A	233,795,570	233,795,570
<b>L1 - COMMERCIAL PERSONAL</b>	22,560,228	N/A	22,560,228	22,560,228
<b>L2 - INDUSTRIAL PERSONAL</b>	9,429,155	N/A	9,429,155	9,429,155
<b>M1 - MOBILE HOMES</b>	1,289,144	N/A	1,289,144	1,289,144
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	1,982,412	N/A	1,982,412	1,982,412
<b>Subtotal</b>	693,894,633		693,894,633	693,894,633
<b>Less Total Deductions</b>	220,044,404		220,044,404	220,044,404
<b>Total Taxable Value</b>	473,850,229		473,850,229	473,850,229

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
486,585,283	473,850,229	486,585,283	473,850,229

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
12,735,054	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

### Value Taxable For I & S Purposes

T7	T8	T9	T10
653,414,063	640,679,009	653,414,063	640,679,009

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption



Glenn Hegar  
Texas Comptroller of Public Accounts

# Taxes

Property Tax Assistance

# 2021 ISD Summary Worksheet

## 099-Hardeman /Hardeman County

### 099-902/Chillicothe ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	10,931,540	0.8744	12,501,761	10,931,540
<b>B - MULTIFAMILY</b>	12,140	N/A	12,140	12,140
<b>C1 - VACANT LOTS</b>	291,700	N/A	291,700	291,700
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	10,047,980	1.1401	8,813,108	10,047,980
<b>D2 - FARM &amp; RANCH IMP</b>	2,884,420	N/A	2,884,420	2,884,420
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	5,098,960	0.9442	5,400,297	5,098,960
<b>F1 - COMMERCIAL REAL</b>	1,027,130	N/A	1,027,130	1,027,130
<b>F2 - INDUSTRIAL REAL</b>	161,427,430	N/A	161,427,430	161,427,430
<b>G - ALL MINERALS</b>	13,381,190	0.9915	13,495,905	13,381,190
<b>J - ALL UTILITIES</b>	28,198,020	0.9473	29,766,726	28,198,020
<b>L1 - COMMERCIAL PERSONAL</b>	966,290	N/A	966,290	966,290
<b>L2 - INDUSTRIAL PERSONAL</b>	5,999,920	N/A	5,999,920	5,999,920
<b>M1 - MOBILE HOMES</b>	606,000	N/A	606,000	606,000
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0

<b>Subtotal</b>	240,872,720	0	243,192,827	240,872,720
<b>Less Total Deductions</b>	131,120,453	0	131,734,161	131,120,453
<b>Total Taxable Value</b>	109,752,267	0	111,458,666	109,752,267

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
111,067,147	109,752,267	111,067,147	109,752,267

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,314,880	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
235,069,517	233,754,637	235,069,517	233,754,637

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**244-Wilbarger /Wilbarger County****099-902/Chillicothe ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	2,352,420	N/A	2,352,420	2,352,420
<b>B - MULTIFAMILY</b>	0	N/A	0	0
<b>C1 - VACANT LOTS</b>	458,440	N/A	458,440	458,440
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	4,316,005	N/A	4,316,005	4,316,005
<b>D2 - FARM &amp; RANCH IMP</b>	1,235,520	N/A	1,235,520	1,235,520
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	4,541,860	N/A	4,541,860	4,541,860
<b>F1 - COMMERCIAL REAL</b>	7,170	N/A	7,170	7,170
<b>F2 - INDUSTRIAL REAL</b>	94,004,090	N/A	94,004,090	94,004,090
<b>G - ALL MINERALS</b>	190,580	N/A	190,580	190,580
<b>J - ALL UTILITIES</b>	11,418,490	N/A	11,418,490	11,418,490
<b>L1 - COMMERCIAL PERSONAL</b>	6,890	N/A	6,890	6,890
<b>L2 - INDUSTRIAL PERSONAL</b>	0	N/A	0	0
<b>M1 - MOBILE HOMES</b>	649,130	N/A	649,130	649,130
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	119,180,595	0	119,180,595	119,180,595

<b>Less Total Deductions</b>	54,691,705	0	54,691,705	54,691,705
<b>Total Taxable Value</b>	64,488,890	0	64,488,890	64,488,890

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
65,021,470	64,488,890	65,021,470	64,488,890

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
532,580	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
117,113,470	116,580,890	117,113,470	116,580,890

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

# 099-902-02/Chillicothe ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	13,283,960	0.8943	14,854,181	13,283,960
<b>B - MULTIFAMILY</b>	12,140	N/A	12,140	12,140
<b>C1 - VACANT LOTS</b>	750,140	N/A	750,140	750,140
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	14,363,985	1.0941	13,129,113	14,363,985
<b>D2 - FARM &amp; RANCH IMP</b>	4,119,940	N/A	4,119,940	4,119,940
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	9,640,820	0.9697	9,942,157	9,640,820
<b>F1 - COMMERCIAL REAL</b>	1,034,300	N/A	1,034,300	1,034,300
<b>F2 - INDUSTRIAL REAL</b>	255,431,520	N/A	255,431,520	255,431,520
<b>G - ALL MINERALS</b>	13,571,770	0.9916	13,686,485	13,571,770
<b>J - ALL UTILITIES</b>	39,616,510	0.9619	41,185,216	39,616,510
<b>L1 - COMMERCIAL PERSONAL</b>	973,180	N/A	973,180	973,180
<b>L2 - INDUSTRIAL PERSONAL</b>	5,999,920	N/A	5,999,920	5,999,920
<b>M1 - MOBILE HOMES</b>	1,255,130	N/A	1,255,130	1,255,130
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	360,053,315		362,373,422	360,053,315
<b>Less Total Deductions</b>	185,812,158		186,425,866	185,812,158
<b>Total Taxable Value</b>	174,241,157		175,947,556	174,241,157

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
176,088,617	174,241,157	176,088,617	174,241,157

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
1,847,460	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

### Value Taxable For I & S Purposes

T7	T8	T9	T10
352,182,987	350,335,527	352,182,987	350,335,527

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption



Glenn Hegar  
Texas Comptroller of Public Accounts

# Taxes

Property Tax Assistance

# 2021 ISD Summary Worksheet

## 051-Cottle /Cottle County

### 099-903/Quanah ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	210	N/A	210	210
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	319,050	N/A	319,050	319,050
D2 - FARM & RANCH IMP	225,340	N/A	225,340	225,340
E - NON-AG LAND AND IMPROVEMENTS	270,950	N/A	270,950	270,950
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	3,908,410	N/A	3,908,410	3,908,410
L1 - COMMERCIAL PERSONAL	7,600	N/A	7,600	7,600
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

<b>Subtotal</b>	4,731,560	0	4,731,560	4,731,560
<b>Less Total Deductions</b>	83,589	0	83,589	83,589
<b>Total Taxable Value</b>	4,647,971	0	4,647,971	4,647,971

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M & O Purposes

T1	T2	T3	T4
4,667,971	4,647,971	4,667,971	4,647,971

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
20,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
4,667,971	4,647,971	4,667,971	4,647,971

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**099-Hardeman /Hardeman County****099-903/Quanah ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	39,363,930	0.9571	41,128,336	39,363,930
<b>B - MULTIFAMILY</b>	56,780	N/A	56,780	56,780
<b>C1 - VACANT LOTS</b>	1,225,760	N/A	1,225,760	1,225,760
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	29,734,170	1.0999	27,032,352	29,734,170
<b>D2 - FARM &amp; RANCH IMP</b>	7,324,410	N/A	7,324,410	7,324,410
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	20,058,790	0.9005	22,275,169	20,058,790
<b>F1 - COMMERCIAL REAL</b>	11,023,040	N/A	11,023,040	11,023,040
<b>F2 - INDUSTRIAL REAL</b>	87,544,040	N/A	87,544,040	87,544,040
<b>G - ALL MINERALS</b>	25,546,970	0.9961	25,646,993	25,546,970
<b>J - ALL UTILITIES</b>	165,420,870	0.9615	172,044,587	165,420,870
<b>L1 - COMMERCIAL PERSONAL</b>	6,445,410	N/A	6,445,410	6,445,410
<b>L2 - INDUSTRIAL PERSONAL</b>	24,075,830	N/A	24,075,830	24,075,830
<b>M1 - MOBILE HOMES</b>	2,175,030	N/A	2,175,030	2,175,030
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	419,995,030	0	427,997,737	419,995,030

<b>Less Total Deductions</b>	82,306,686	0	82,985,264	82,306,686
<b>Total Taxable Value</b>	337,688,344	0	345,012,473	337,688,344

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

**Value Taxable For M & O Purposes**

T1	T2	T3	T4
343,107,904	337,688,344	343,107,904	337,688,344

<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>
5,419,560	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I & S Purposes

T7	T8	T9	T10
400,107,804	394,688,244	400,107,804	394,688,244

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

# 099-903-02/Quanah ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
<b>A - SINGLE-FAMILY</b>	39,363,930	0.9571	41,128,336	39,363,930
<b>B - MULTIFAMILY</b>	56,780	N/A	56,780	56,780
<b>C1 - VACANT LOTS</b>	1,225,970	N/A	1,225,970	1,225,970
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	30,053,220	1.0988	27,351,402	30,053,220
<b>D2 - FARM &amp; RANCH IMP</b>	7,549,750	N/A	7,549,750	7,549,750
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	20,329,740	0.9017	22,546,119	20,329,740
<b>F1 - COMMERCIAL REAL</b>	11,023,040	N/A	11,023,040	11,023,040
<b>F2 - INDUSTRIAL REAL</b>	87,544,040	N/A	87,544,040	87,544,040
<b>G - ALL MINERALS</b>	25,546,970	0.9961	25,646,993	25,546,970
<b>J - ALL UTILITIES</b>	169,329,280	0.9624	175,952,997	169,329,280
<b>L1 - COMMERCIAL PERSONAL</b>	6,453,010	N/A	6,453,010	6,453,010
<b>L2 - INDUSTRIAL PERSONAL</b>	24,075,830	N/A	24,075,830	24,075,830
<b>M1 - MOBILE HOMES</b>	2,175,030	N/A	2,175,030	2,175,030
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	424,726,590		432,729,297	424,726,590
<b>Less Total Deductions</b>	82,390,275		83,068,853	82,390,275
<b>Total Taxable Value</b>	342,336,315		349,660,444	342,336,315

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

**Value Taxable For M & O Purposes**

T1	T2	T3	T4
347,775,875	342,336,315	347,775,875	342,336,315

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
5,439,560	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

**Value Taxable For I & S Purposes**

T7	T8	T9	T10
404,775,775	399,336,215	404,775,775	399,336,215

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

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# ADDENDUM B

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**HARDEMAN COUNTY APPRAISAL DISTRICT**  
**FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

# HARDEMAN COUNTY APPRAISAL DISTRICT

## FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Hardeman County Appraisal District

We have audited the accompanying financial statements of the governmental activities of Hardeman County Appraisal District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, based on our audit the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Hardeman County Appraisal District, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-5 and 16 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Foster, Lambert & Foard LLC*

Foster, Lambert & Foard L.L.C.

Quanah, Texas  
June 28, 2022

# HARDEMAN COUNTY APPRAISAL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

As management of Hardeman County Appraisal District, this narrative overview and analysis is provided of the District's financial activities for the fiscal year ending December 31, 2021. We recommend readers consider information in conjunction with the financial statements taken as a whole.

### **Financial Highlights**

The net position of the Hardeman County Appraisal District increased \$16,352 for the 2021 year.

### **Required Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They are prepared using the full accrual basis of accounting.

The Statement of Net Position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resource) presented as net position. Net position is reported as one of three categories: net investment in capital assets, restricted, or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted. Over time, increases or decrease in net position may serve as useful indicators of whether the District's financial position is improving or deteriorating.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Interest and other items not properly included among program revenues are reported instead as general revenues.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of resources, as well as on balances of nonspendable and spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts annual appropriated budgets for its General fund. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with the budget.

Notes to the financial statements provide additional information that is essential for a full understanding of the information provided in the basis financial statements.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

### Financial Analysis

Net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Hardeman County Appraisal District, assets exceeded liabilities and deferred inflows by \$106,188 at the close of the 2021 year.

For the year ended, December 31, 2021, the District's net position increased by \$16,352.

### Summary of Net Position

	<u>2020</u>	<u>2021</u>
Current and other assets	\$131,662	\$ 169,088
Capital assets-net	<u>11,700</u>	<u>25,200</u>
Total assets	<u>143,362</u>	<u>194,288</u>
Current liabilities	<u>9,129</u>	<u>29,364</u>
Deferred inflow of resources	<u>44,397</u>	<u>58,736</u>
Net position:		
Unrestricted	<u>89,836</u>	<u>106,188</u>
Total net position	<u>\$ 89,836</u>	<u>\$106,188</u>

### Changes in Net Position

	<u>2020</u>	<u>2021</u>
Revenues:		
Taxing authority assessments	\$ 231,744	\$ 231,382
Miscellaneous income	1,390	741
Interest Income	<u>1,179</u>	<u>786</u>
Total revenues	<u>234,313</u>	<u>232,909</u>
Expenses:		
General government	<u>215,976</u>	<u>216,557</u>
Total expenses	<u>215,976</u>	<u>216,557</u>
Increase in net assets before refunds	18,337	16,352
Refunds to taxing entities	<u>-</u>	<u>-</u>
Change in net position	18,337	16,352
Net assets		
Net position - beginning	<u>71,499</u>	<u>89,836</u>
Net position - ending	<u>\$ 89,836</u>	<u>\$ 106,188</u>

### Budgetary Highlight

The District's General Fund revenue was in excess of budget for the year by \$1,314, expenditures were under budget by \$1,538, for a net excess of revenues over expenditures of \$2,852, for a net increase to fund balance of \$2,852.

# **HARDEMAN COUNTY APPRAISAL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2021**

### **Capital Assets and Debt Administration**

#### **Capital Assets**

The District's investment in capital assets for its government-wide activities as of December 31, 2021, amounted to \$25,200 (net of accumulated depreciation).

#### **Debt**

The District had no debt at December 31, 2021.

#### **Description of Current or Expected Conditions**

The District has budgeted revenues for the 2022 year to be \$230,320 and expenses to be \$230,320.

#### **Requests for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Hardeman County Appraisal District, P.O. Box 388, Quanah, Texas 79252.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## STATEMENT OF NET POSITION DECEMBER 31, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 169,088
Capital assets (net of accumulated depreciation):	25,200
Total assets	<u>194,288</u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	<u>29,364</u>
<b>DEFERRED INFLOW</b>	
Collection and appraising fees	<u>58,736</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ 106,188</u></u>

The accompanying notes are an integral part of these financial statements.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2021

	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities
<b>Functions/Programs</b>			
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 216,557	\$ 231,382	\$ 14,825
<b>General Revenues:</b>			
Interest			786
Other			741
Total general revenues			1,527
Change in net position			16,352
Net position - beginning			89,836
Net position - ending			\$ 106,188

The accompanying notes are an integral part of these financial statements.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2021

	<u>General Fund</u> <u>2021</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 169,088
Total Assets	<u>\$ 169,088</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	<u>\$ 29,364</u>
Deferred inflows:	
Collection and appraising fees	<u>58,736</u>
Fund balances:	
Unassigned	<u>80,988</u>
Total fund balances	<u>80,988</u>
Total liabilities and fund balances	<u>\$ 169,088</u>
 Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance - Governmental Funds	\$ 80,988
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	25,200
Net position of governmental activities	<u>\$ 106,188</u>

The accompanying notes are an integral part of these financial statements.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund 2021 <u>                    </u>
<b>REVENUES</b>	
Appraisal and collection fees	\$ 231,382
Interest	786
Other	741
Total revenues	<u>232,909</u>
<b>EXPENDITURES</b>	
Current:	
General government	212,057
Capital outlay	18,000
Total expenditures	<u>230,057</u>
Excess (deficiency) of revenues over expenditures	2,852
<b>OTHER FINANCING SOURCES (USES)</b>	
Refund to taxing entities	<u>-</u>
Net Change in fund balances	2,852
Fund balances - beginning	78,136
Fund balances - ending	<u><u>\$ 80,988</u></u>

Amounts reported for governmental activities in the statement of activities are different because:

Excess (deficiency) of revenues over expenditures	\$ 2,852
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount capital additions exceeded depreciation in the current period.

13,500

Changes in net position of governmental activities	<u><u>\$ 16,352</u></u>
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The accompanying notes are an integral part of these financial statements.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### Note 1 - Summary of significant accounting policies

#### A. Reporting entity

**Hardeman County Appraisal District** (the "District") was established by the Property Tax Code of the State of Texas. The code established a central appraisal district in each county to appraise all taxable property and to provide values to each taxing entity in the appraisal district. The code also provides for a single board of equalization called an appraisal review board and for centralization of the filing of exemption applications and property renditions. Appraisal districts may, in addition to providing appraisal services, contract with taxing entities to assess and collect taxes.

The District has contracted with various taxing entities in the county to assess taxes on their behalf. The taxing entities are charged for these services based upon actual cost distributed among the entities as is mutually agreed.

Though members of the District's Board are appointed by the taxing entity, the District has the authority to make decisions, significantly influence operations, and has the primary accountability for fiscal matters. Consequently, the District is not included in any other governmental "reporting entity" as defined in the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity".

#### B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

#### C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### **Note 1 - Summary of significant accounting policies (cont'd)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental fund:

The general fund is the district's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### **Note 2 - Assets, liabilities, and net assets or equity**

#### **A. Deposits and investments**

The district's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

#### **B. Capital assets**

Capital assets, which include property, plant and equipment, are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed assets are recorded at estimated fair market value at the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation on equipment is calculated on the straight-line basis over the estimated useful lives of 5 to 10 years.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### Note 2 - Assets, liabilities, and net assets or equity (cont'd)

#### C. Fund equity

Fund balance has been reported in categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance—amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### Note 3 - Stewardship, compliance, and accountability

#### A. Budgetary information

The official budget was prepared for adoption for the General Fund. The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

1. Prior to the beginning of the fiscal year, the District prepares a budget for the succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must have been given.
3. Prior to the start of the fiscal year, the budget is legally enacted by approval of the Board of Directors.

Once a budget is approved, it can be amended only by approval of a majority of the Board of Directors. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board and are not made after fiscal year end. During the year, the budget was amended as necessary. All budget appropriations lapse at year end.

### Note 4 - Deposits, securities, and investment

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank, approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

All of the District's demand and time depository accounts are held in local financial institutions. At December 31, 2021, the carrying amount of deposits was \$169,088, and the bank balance was \$169,088. The entire balance was covered by FDIC insurance.

Deposits of the District can be exposed to risk that has the potential to result in losses. The following is an analysis of those risks:

- Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The District will minimize credit risk by limiting investments to certain types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business, and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the District was not significantly exposed to credit risk.

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### Note 4 - Deposits, securities, and investment (cont'd)

- Custodial credit risk occurs when deposits are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging of financial institution, or collateralized with securities held by the pledging of financial institutions trust department or agent but not in the District's name. At year-end, the District was not significantly exposed to custodial credit risk.
- Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

To eliminate risk of loss resulting from over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all District funds shall be diversified by maturity, issuer, and class of security. At year-end, the District was not significantly exposed to concentration of credit risk related to deposits and investments.

- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The District will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The District's policy is to not directly invest in securities maturity more than six (6) months from date of purchase. The District will also invest operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limits the average maturity of the portfolio. At year-end, the District was not exposed to interest rate risk.

- Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year-end, the District was not exposed to foreign currency risk.

### Note 5 - Equipment, and depreciation

The change in the capital assets of the District for the year ended December 31, 2021, are as follows:

	Beginning Balance	Additions/ Transfers	Retirements/ Transfers	Ending Balance
Capital assets, being depreciated:				
Equipment	\$ 19,500	\$ 18,000	\$ -	\$ 37,500
Total capital assets, being depreciated:	<u>19,500</u>	<u>18,000</u>	<u>-</u>	<u>37,500</u>
Less accumulated depreciation for:				
Equipment	(7,800)	(4,500)	-	(12,300)
Total accumulated depreciation	<u>(7,800)</u>	<u>(4,500)</u>	<u>-</u>	<u>(12,300)</u>
Governmental activities capital assets, net	<u>\$ 11,700</u>	<u>\$ 13,500</u>	<u>\$ -</u>	<u>\$ 25,200</u>

# HARDEMAN COUNTY APPRAISAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

### **Note 6 - Commitments and contingencies**

#### **A. Litigation**

From time to time, the District is a defendant in suits relating to the valuation of properties for the purpose of ad valorem taxation; however, the plaintiffs do not seek monetary damages against the District.

### **Note 7 - Subsequent Events**

There are no subsequent events after the fiscal year that would have a material impact on these financial statements.

### **Note 8 - Expenditures in excess of budgeted amounts**

During the year ended December 31, 2021 the District had expenditures in excess of the budgeted amount in the following areas and amounts:

Salaries	\$ 13,599
Insurance	1,030
Software and support	16,525
GIS mapping	2,848
Website hosting	600
Insurance/bonding expense	200

## HARDEMAN COUNTY APPRAISAL DISTRICT

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	2021			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b> REVENUES</b>				
Taxing authority assessments	\$ 231,355	\$ 231,595	\$ 231,382	\$ (213)
Interest income	-	-	786	786
Miscellaneous income	-	-	741	741
Total revenues	231,355	231,595	232,909	1,314
<b> EXPENDITURES</b>				
Salaries	81,475	59,473	73,072	(13,599)
Medicare and social security	1,190	3,501	966	2,535
Insurance	5,000	3,780	4,810	(1,030)
TRS Care	1,225	3,194	1,191	2,003
Unemployment compensation	-	300	39	261
Workman's compensation	1,090	962	47	915
Legal services	3,000	3,000	538	2,462
Audit services	4,400	4,600	4,400	200
Appraisal:				
Interim Chief Appraiser	10,000	22,695	10,770	11,925
Pritchard & Abbott	48,000	42,900	42,900	-
Others	25,000	25,000	25,000	-
Computer services:				
Software and support	-	-	16,525	(16,525)
GIS mapping	3,500	3,500	6,348	(2,848)
Website hosting	1,800	1,800	2,400	(600)
Document scanning	1,000	1,000	-	1,000
Professional services:				
Notices and advertisements	1,000	1,000	723	277
Equipment and maintenance	500	1,600	-	1,600
Miscellaneous:				
Appraisal review board	3,000	3,000	1,118	1,882
Chillicothe office	-	500	-	500
Dues and memberships	1,200	1,750	1,545	205
District Clerk office	1,500	1,500	442	1,058
General supplies				
Supplies	4,400	3,815	2,773	1,042
Postage	5,000	5,000	2,091	2,909
Equipment	500	1,000	281	719
Copier expense	2,200	2,500	2,178	322
Computer hardware	2,500	2,500	-	2,500
Travel and education	4,000	8,000	6,893	1,107
Insurance/bonding expense	150	150	350	(200)
Insurance - computer equipment	1,000	1,000	1,000	-
Miscellaneous operating	-	4,000	(4)	4,004
Appraisal District Board expense	600	600	462	138
Telephone	2,500	3,350	3,199	151
Capital outlay	14,625	14,625	18,000	(3,375)
Total expenditures	231,355	231,595	230,057	1,538
Excess of revenues over expenditures	-	-	2,852	2,852
Fund balance, beginning	78,136	78,136	78,136	-
Refunds to taxing entities	-	-	-	-
Fund balance, ending	\$ 78,136	\$ 78,136	\$ 80,988	\$ 2,852