

2025-2026

# ANNUAL LOCAL REPORT

***15.01***

WILBARGER CAD

With sincere commitment to support an environment of transparency, I present this Annual Report for the Wilbarger County Appraisal District.

The district's primary goal is to provide excellent customer service during every public request. We view our role in the community as an "information provider" that serves as a resource for gathering data and map development. Our mission is to serve the community and make it easier for property owners to understand the property tax process, which provides funding for county, city, and school district services.

The district continues to provide excellent customer service to each entity in Wilbarger County. The district is committed to an annual check and balance system coordinated by the State Comptroller's Property Tax Assistance Division, which assures local school district that we provide equity and uniformity in appraisal values to support school funding.

Our team takes immense pride in setting the standard for providing complete, accurate, and timely information to taxing jurisdictions while providing property owners with clear, concise, and easily understood information. It is our goal to develop innovative technology that promotes best practices during property analysis and create programs supported with procedures that lower operation costs.

Thank you for taking the time to review this Annual Report

Respectfully submitted,

*Sandy Burkett*

Sandra J (Sandy) Burkett, RPA

Chief Appraiser

Wilbarger County Appraisal District

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# WILBARGER COUNTY APPRAISAL DISTRICT

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## *Organization*

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties' information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property Taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Wilbarger County Appraisal District was created by the Texas Legislature in 1979. Effective January 1, 1980 an appraisal district was to be established in each county. First meeting of the district was held on January 11, 1980. The appraisal district is responsible for appraisal property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Wilbarger County is a political subdivision of the state. The boundaries of the appraisal district are the county lines.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Restoration, and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's Website.

If you have any questions about the information contained in this report, contact *Sandy Burkett*, Chief Appraiser @ (940)553-1857.

### Chief Appraiser

The Chief Appraiser is appointed by the Wilbarger County Appraisal Board of Directors and is responsible for appraising property and conducting all office responsibilities. Sandy Burkett was appointed as Chief Appraiser in 2009 and is a Certified Registered Professional Appraiser.

### Board of Directors

The Board of Directors for Wilbarger County Appraisal District consists of five voting directors. The Tax Assessor Collector of Wilbarger County is a voting director.

The Board of Directors consists of five members elected by the voting-eligible tax units of the district. The election process for the Board of Directors is as follows: Vernon ISD is given 40% of the votes (electing two directors), City of Vernon 20% of the votes (electing one director), Wilbarger County, Harrold ISD, Northside ISD, Wilbarger General Hospital, Vernon College and Chillicothe ISD sharing the remaining 40% of the votes (electing two directors). Each of those five entities would nominate one qualified person and the County Commissioners would elect the two directors from those nominations that would best represent the five entities.

#### **2026-2027 Board of Directors**

Emory Byars, Chairman

Chris Lehman

Roger Townson, Director

Tissha Taylor, Tax Assessor-voting (Secretary)

Adam Beam, Director

#### **2026-2027 Appraisal Review Members**

Sharon Goins, Chairman

Mike Riggins, Member

Kent Drury, Member

### Appraisal Review Board

Appraisal Review Board members are appointed by the local administrative District Judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established.

#### **Property Value Study**

Property Value Study results for the following school districts are located on the Comptroller of Public Accounts website under School District PVS or printout assistance provided by the Appraisal District.

- Vernon ISD
- Northside ISD
- Chillicothe ISD
- Harrold ISD

#### **MAP REVIEW (Methods and Assistance Program)**

Methods and Assistance Program (MAP) results for the district are available on the comptroller's website, [www.window.state.tx.us](http://www.window.state.tx.us) or printout assistance provided by the Appraisal District.

### **Jurisdictions (Taxing Entities)**

- City of Vernon
- Vernon College
- Wilbarger General Hospital
- Vernon ISD
- Northside ISD
- Harrold ISD
- Chillicothe ISD
- Wilbarger County
- Wilbarger Road & Bridge

### **Property Types Appraised**

Wilbarger CAD staff is responsible for appraising residential, commercial, land and business personal property. Wilbarger CAD contracts with Capitol Appraisal Group to appraise all mineral properties, utilities, pipelines, industrial property, and industrial personal property in the district.

	2026	2025	
<b>Revenues</b>	<b>\$732,546.80</b>	<b>\$729,337.99</b>	
<b>Expenditures:</b>	<b>2026</b>	<b>2025</b>	<b>% Inc/Dec</b>
Salaries and wages	\$330,483.12	\$314,158.90	-5%
Benefits	\$173,550.09	\$166,870.93	-4%
Supplies/Postage/Contingency	\$20,150.00	\$20,150.00	0%
Maintenance/Office Supplies	\$48,150.00	\$47,750.00	-1%
Contractual Services/fees	\$108,813.60	\$130,008.16	19%
Services and allowances	\$22,800.00	\$21,800.00	-4%
Board/Education	\$28,600.00	\$28,600.00	0%
<b>Total Budget</b>	<b>\$732,546.80</b>	<b>\$729,337.99</b>	<b>-\$3,209.81</b>
<b>Financing Method</b>			
Jurisdiction Allocations	<b>\$732,546.80</b>	<b>\$957,496.15</b>	

# Wilbarger County Appraisal District 2025 Partial Exemption List

## STATE MANDATED

Jurisdiction	State Homestead	State Homestead COUNT	State Mandated Over 55	State Mandated Over 55 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead
CI - CHILLICOTHE ISD	4,686,140	57	294,870	9			156,720	1	12,000	1		
CV - CITY OF VERNON							9,351,490	80	659,300	60		
GH - WILBARGER GENERAL HOSPITAL							11,910,470	97	857,940	79		
HI - HARROLD ISD	3,088,150	40	210,470	5					5,320	1		
NI - NORTHSIDE M&O	6,153,050	65	335,140	8								
RB - ROAD AND BRIDGE							11,910,470	97	857,940	79	7,733,220	2,569
VC - VERNON COLLEGE							11,910,470	97	857,940	79		
VI - VERNON ISD	228,626,646	2,525	15,314,300	376	262,960	5	1,674,560	16	307,260	30		
WC - WILBARGER COUNTY							11,910,470	97	857,940	79		

Jurisdiction	Dvt 100% Charity Amount	Dvt 100% Charity COUNT	Dvt 100% SS Ported Amount	Dvt 100% SS Ported COUNT	SS Service Member	SS Service Member	SS Service Member Ported Amount	SS Service Member Ported COUNT	SS First Responder	SS First Responder	SS First Responder Ported Amount	SS First Responder Ported COUNT	SS Charity Ported Amount	SS Charity Ported COUNT
SPECIAL HOMESTEAD EXEMPTIONS														
CI - CHILLICOTHE ISD					0	0	0	0	0	0	0	0	0	0
CV - CITY OF VERNON					0	0	0	0	57,370	1	0	0	0	0
GH - WILBARGER GENERAL					0	0	0	0	57,370	1	0	0	0	0
HI - HARROLD ISD					0	0	0	0	0	0	0	0	0	0
NI - NORTHSIDE M&O					0	0	0	0	0	0	0	0	0	0
RB - ROAD AND BRIDGE					0	0	0	0	57,370	1	0	0	0	0
VC - VERNON COLLEGE					0	0	0	0	57,370	1	0	0	0	0
VI - VERNON ISD					0	0	0	0	0	0	0	0	0	0
WC - WILBARGER COUNTY					0	0	0	0	57,370	1	0	0	0	0

## LOCAL OPTIONAL HOMESTEAD EXEMPTIONS

Jurisdiction	Optional 55	Optional 55 COUNT	Local Discount	Local Discount COUNT	Local Disabled	Local Disabled COUNT
CI - CHILLICOTHE ISD	0	0	0	0	0	0
CV - CITY OF VERNON	0	0	0	0	0	0
GH - WILBARGER GENERAL HOSPITAL	0	0	0	0	0	0
HI - HARROLD ISD	0	0	0	0	0	0
NI - NORTHSIDE M&O	0	0	0	0	0	0
RB - ROAD AND BRIDGE	0	0	0	0	0	0
VC - VERNON COLLEGE	0	0	0	0	0	0
VI - VERNON ISD	0	0	0	0	0	0
WC - WILBARGER COUNTY	0	0	0	0	0	0

# House Bill 3693 Report

## Total Expenditures

### Wilbarger Appraisal District

Tax Year 2025

<i>Month Paid</i>	<i>Electric KWh Used</i>	<i>Total Spent</i>	<i>Natural Gas CCF Used</i>	<i>Total Spent</i>	<i>Water 100 cf Used</i>	<i>Total Spent</i>
January	1250	\$187.22	144	\$240.83	1	\$41.62
February	1216	\$207.21	158	\$266.76	0	\$41.62
March	1085	\$216.26	82	\$180.97	1	\$41.62
April	1324	\$250.30	10	\$99.60	0	\$41.62
May	1759	\$274.40	4	\$91.99	1	\$41.62
June	2464	\$330.81	5	\$93.04	2	\$45.02
July	2607	\$341.87	5	\$93.31	1	\$41.62
August	2139	\$316.69	3	\$91.31	1	\$41.62
September	1680	\$269.42	4	\$92.42	0	\$41.62
October	1167	\$221.80	4	\$105.37	1	\$41.62
November	886	\$151.89	15	\$118.25		
December			103	\$217.03		
		<b>\$2,767.87</b>		<b>\$1,690.88</b>		<b>\$419.60</b>

Each Appraisal District will comply with the requirements of HB 3693 (Government Code 2264.001(b)) by compiling and posting the following information as soon as practicable after January 1st

- The total metered amount of electricity, water, and natural gas used monthly by the district for its services each year.

## APPRAISAL REVIEW BOARD

Return Completed Questionnaire  
Wilbarger County Appraisal District  
PO Box 1519  
Vernon, TX 76385-1519

## QUESTIONNAIRE FOR APPOINTMENT TO WILBARGER APPRAISAL REVIEW BOARD

**Read and answer each question carefully. Your answers will be used to determine your legal eligibility for appointment and qualifications for service on the board.**

### Questionnaire Information

Name (Last First, Middle Initial) \_\_\_\_\_

Current Mailing Address (number, street or P.O. Box) \_\_\_\_\_

Telephone Number (Area Code and Number) \_\_\_\_\_

Daytime ( ) \_\_\_\_\_ Evening ( ) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Birthdate \_\_\_\_\_

Social Security Number \_\_\_\_\_ Texas Driver's License Number \_\_\_\_\_

### Education and Training \_\_\_\_\_

Name of School, City, State \_\_\_\_\_ Diploma or Degree (Circle) \_\_\_\_\_

### Employment History

Present/Most Recent Employer	Position
Address	
Supervisor's Name	Supervisor's Title

### Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law puts a number of limits on who can serve as ARB members. Your answer to these questions will determine whether you are legally eligible to serve on the ARB. For the purposes of these questions:

- ♦ "A local government entity" that levies property taxes, such as county, city, school district, college, and hospital district.
- ♦ "Appraisal District" refers to the Wilbarger County Appraisal District and to any other appraisal district in the state of Texas.
- ♦ "Governing body" means the group of officials that oversee a local government, such as a city council, county commissioners' court, school board of trustees, or board of directors.
- ♦ "Officer" means holding an elective or appointive office for a local government, such as superintendent.
- ♦ "Substantial interest" means combined ownership by you and your spouse of at 10% of the voting stock or share of a business entity, or that you or your spouse is a partner limited partner, or officer of the business entity.

### Please Check "Yes or "No"

- |   |                              |                             |
|---|------------------------------|-----------------------------|
| 1. Do you reside in Wilbarger County  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Have you resided in Wilbarger County for at least two years?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Are you currently a member of the governing body or an officer of a local government or an appraisal district                            | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Are you currently employed, by a local government or appraisal district?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 5. Are you currently employed, by the Texas Comptroller of Public Accounts?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 6. Are you related within the third degree by blood or second degree by marriage to a member of the appraisal district board of directors?  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 7. Have you previously appeared before the WCAD Review Board for Compensation (as a tax consultant, accountant, appraiser, or agent)?       | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 8. Do you or your spouse have a contract with a local government or Appraisal District  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 9. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an Appraisal District? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 10. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or misdemeanor?                   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 11. Are you a U. S. Citizen?  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 12. Do you owe any delinquent taxes?  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you answered "No" to question 1, 2 or 11 or answered "Yes" to questions 3-12 indicates that you are not legally eligible to serve on the Appraisal Review Board.

### Why do you want to serve?

Briefly state why you should be considered for appointment to the Appraisal Review Board

### Signature and Affirmation

I have read this questionnaire carefully. The information I have given in it is true and correct to the best of my knowledge and belief. I understand that omitting or misrepresenting information could result in failure to consider this application. I also understand that it is a criminal violation to make false statement on this application. I do realize by law, Wilbarger County Appraisal District is required to run a background check on anyone serving on the Appraisal Review Board.

Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

\_\_\_\_\_

# Wilbarger County Appraisal District

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2025

## *Holidays*

NEW YEARS DAY	WEDS, JANUARY 1
MARTIN LUTHER KING	MON, JANUARY 20
PRESIDENTS DAY	MON, FEBRUARY 17
GOOD FRIDAY	FRI, APRIL 18
MEMORIAL DAY	MON, MAY 26
JUNETEENTH	THURS, JUNE 19
4 <sup>TH</sup> OF JULY	FRI, JULY 4
LABOR DAY	MON, SEPTEMBER 1
COLUMBUS DAY	MON, OCTOBER 13
VETERANS DAY	TUES, NOVEMBER 11
THANKSGIVING	THURS & FRI, NOVEMBER 27 & 28
CHRISTMAS	WED-FRI, DECEMBER 24,25 & 26