

# **CONCHO CENTRAL APPRAISAL DISTRICT**



## **2025 ANNUAL REPORT**

**121 South Roberts Street Paint Rock, Texas 76866**

**[www.conchocad.org](http://www.conchocad.org)**

### *From the Chief Appraiser*

I am pleased to present this annual report of the Concho Central Appraisal District to provide specific information about the operations of CCAD. This report is a summary of information CCAD publishes and prints in different formats. It highlights the results of our appraisal operations, taxpayer assistance, financial stewardship, and the appeals process.

Concho CAD works hard to provide equality and uniformity for each property owner and to the ten taxing entities who rely on our work. The district also works with the State Comptroller's Property Tax Assistance Division to ensure the school districts receive accurate appraisal values which are used for setting the basis for school funding. Concho CAD has a high commitment to customer service. Our goal is to service Concho County with professionalism and integrity in all aspects of our operations.

In 2025, Concho CAD successfully certified an accurate appraisal roll. It is our highest priority to efficiently serve our taxing units and the citizens of Concho County. We strive to provide an accurate and fair appraisal roll so the tax burden can be equitably distributed.

I would like to thank my entire staff for their continued commitment to performing their duties with the highest level of customer service. Their dedication in serving the people of this community is unsurpassed. At Concho CAD, we always strive to improve the quality and efficiency of our work. We are always open to suggestions on how we may serve the community better. If you have any comments or suggestions, please feel free to contact me.

Respectfully,

D'Andra Warlick

Chief Appraiser, Concho Central Appraisal District

## PREFACE

County Appraisal Districts were created by the Texas legislature when it passed the Peveto Bill in 1979. The Texas Property Tax Code, the rules of the Texas Comptroller's Property Tax Assistance Division, and the Constitution of the State of Texas govern the operations of the appraisal districts statewide.

The Concho Central Appraisal Districts mission is to discover, list and appraise property by administering the laws and guidelines established under the property tax system and set forth by:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The International Association of Assessing Officers (IAAO)

The appraisal district is a local government, political subdivision of the state, responsible for appraising property within the county boundaries. Senate Bill 621 required an appraisal district to be established in each county for the purpose of appraising property for ad valorem tax purposes.

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 Regulation and must complete courses and exams to become a Registered Professional Appraiser.

It is under the guidelines recommended by IAAO Standard of Public Relations Section 6.5 and Section 6.5.1 that the Concho Central Appraisal District publishes an annual report to convey information to the public regarding the appraisal district.

If you have any questions about information in the report, please contact:

D'Andra Warlick-Chief Appraiser. Email [cad@conchocad.org](mailto:cad@conchocad.org) or phone (325) 732-4389.

## **Values and Types of Property**

For purposes of tax assessment, real property includes land, buildings, and other improvements attached to the land. These real estate accounts are for single and multi-family residential, rural, and commercial/industrial properties within CAD jurisdiction. Business personal property is tangible property owned by a business and used to produce income, but is not attached to the land, such as furniture, fixtures, machinery, equipment, inventory, motor vehicles, aircraft, etc.

## **DATA**

The district is responsible for establishing, maintaining, and appraising approximately 9,985 accounts, covering 994 square miles within Concho County, with a total market value of \$2,647,374,214 billion dollars. 7,769 of those accounts are classified as Real property, 282 accounts are classified as Personal property and 1,934 accounts are classified as Industrial and Mineral.

## **REAL ESTATE APPRAISAL ACTIVITY FOR 2025**

Western Valuation & Consulting looked at the properties in Eden CISD/Brady ISD for adjustments on 2025 valuations. They alternate back and forth from Paint Rock ISD to Eden CISD/Brady ISD to recheck property and find new improvements. Adjustments were made to many accounts to reflect accurate age, conditions of improvements and market trends.

## **MINERAL VALUES**

Mineral values remained rather consistent in early 2025. Thomas Y Pickett's appraisers analyzed the production of each lease and determined a decline curve for the wells. Using a discounted cash flow, the value of each well is appraised by estimating the future value of economically recoverable reserves. Once the value of the well is estimated, the value is distributed to each operating and royalty interest.

## **BUSINESS PERSONAL PROPERTY AND UTILITIES**

All business personal property used in the production of income in Texas is taxable. Taxpayers are required to render their taxable property to the appraisal district. Taxable items include inventory, furniture, fixtures, equipment, and vehicles. Inventory is taxable at its cost. Other assets are taxed based on their depreciated values. The renditions are due April 15<sup>th</sup> with extensions on May 15<sup>th</sup>. After receiving the renditions, the personal property appraisers check the renditions for accuracy and enter the data into the computer assisted mass appraisal system. Beginning in August of each year, the appraisers check all current accounts to ensure that accounts have been rendered appropriately and visit new businesses to estimate personal property values. The notices of value for BPP are generally mailed about May 25th.

## **APPEALS PROCESS**

Appraisal districts must send required notices by May 1 or April 1 if the property is a homestead or as soon as practical thereafter. The district will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your Notice of Protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district. The staff will contact you based on the information provided on the protest form (i.e., phone, email). Through shared information, most of the values can be settled informally. If the district cannot informally settle the value, the next step is to discuss the matter with the ARB (Appraisal Review Board). At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and the time and date of the hearing. You or your agent may appear at the ARB hearing in person, by telephone conference or by filing a written affidavit. To appear by telephone conference, you must provide written notice at least 10 days before the hearing and any evidence must be submitted by written affidavit to the ARB before the hearing begins. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. In 2025, 464 appeals were filed. Of that number, only 126 people appeared before the appraisal review board and received an order, 227 appeals were settled or withdrawn, and 111 appeals did not appear for the hearing date.

## **ENTITIES SERVED (10)**

Concho County

Lateral Road

Concho County Hospital District

### **Cities**

Paint Rock

Eden

### **School Districts**

Paint Rock ISD

Eden CISD

Brady ISD

### **Water Districts**

Lipan-Kickapoo Water Conservation District

Hickory Underground Water Conservation District

## **BOARD OF DIRECTORS**

The Board of Directors of the Concho Central Appraisal District consists of 5 voting members. The 2025 board members include:

Jenifer Gierisch, Chairman

Amber Hall, Secretary

Eric Gully

Kieth Dillard

Tony Lozano

## **APPRAISAL REVIEW BOARD**

The Appraisal Review Board is compiled of volunteers from Concho County and appointed by the Administrative Judge. This board is responsible for hearing and settling all property value issues between the taxpayers and the appraisal district, including assessed property values and exemptions. The 2025 board members include:

Shiloh Alastuey, Chairman

Phyllis Lovell, Secretary

Ernest Torres Jr.

## **AGRICULTURAL ADVISORY BOARD**

With the consent of the Board of Directors, the Chief Appraiser appoints members for the Agricultural Advisory Board. The Ag Board offers advice to the appraisal district regarding local values and use of land that is designated as agricultural or open space agricultural. The 2025 Agricultural Advisory Board members include:

Al Lovell

Billy Sims

Micky Collins

## RELEVANT OPERATIONS DATA

### Staffing/Departments

The Concho Central Appraisal District staff consists of 4 full-time employees. The 4 employee's positions are:

1. Chief Appraiser
2. Deputy Chief Appraiser/Collector
3. Administrative Clerk/Collector
4. Administrative Clerk/Collector

All staff members are capable of answering customers' questions regarding ownership and exemptions and are able to provide basic property information for the public.

### PROPERTY COUNT

ENTITY	2023	2024	2025
Concho County	9720	9880	9985
Lateral Road	9720	9880	9985
Concho Co Hosp Dist	9720	9880	9985
City of Paint Rock	395	400	413
City of Eden	1246	1244	1253
PRISD	3440	3505	3553
ECISD	5686	5790	5839
BISD	593	591	594
Lipan-Kickapoo WD	7436	7604	7676
Hickory WD	1911	1910	1928

### State Codes

A: REAL PROPERTY: SINGLE-FAMILY RESIDENTIAL

B: REAL PROPERTY: MULTIFAMILY RESIDENTIAL

C1: REAL PROPERTY: VACANT LOTS AND LAND TRACTS

C2: REAL PROPERTY: COLONIA LOTS AND LAND TRACTS

D1: REAL PROPERTY: QUALIFIED OPEN-SPACE LAND

D2: REAL PROPERTY: FARM AND RANCH IMPROVEMENTS ON QUALIFIED OPEN-SPACE LAND

E1: REAL PROPERTY: RURAL LAND, NOT QUALIFIED FOR OPEN-SPACE APPRAISAL, AND RESIDENTIAL IMPROVEMENTS

F1: REAL PROPERTY: COMMERCIAL

F2: REAL PROPERTY: INDUSTRIAL AND MANUFACTURING

G: REAL PROPERTY: OIL AND GAS

H1: TANGIBLE PERSONAL PROPERTY: PERSONAL VEHICLES, NOT USED FOR BUSINESS

H2: TANGIBLE PERSONAL PROPERTY: GOODS IN TRANSIT

J: REAL AND TANGIBLE PERSONAL PROPERTY: UTILITIES

L1: PERSONAL PROPERTY: COMMERCIAL

L2: PERSONAL PROPERTY: INDUSTRIAL AND MANUFACTURING

M: MOBILE HOMES AND OTHER TANGIBLE PERSONAL PROPERTY

N: INTANGIBLE PERSONAL PROPERTY ONLY

O: REAL PROPERTY: RESIDENTIAL INVENTORY

S: SPECIAL INVENTORY

X: TOTALLY EXEMPT PROPERTY

2025 Concho County Value By PTD Code		Count	Value
A	Real Property: Single-family Residential	741	64,702,745
B	Real Property: Multifamily Residential		
C	Real Property: Vacant Lots and Tracts	945	5,314,989
D1	Real Property: Qualified Open-space Land	3711	1,148,638,847
D2	Real Property: Farm and Ranch Improvements on Qualified Open-space Land	650	21,243,973
E	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	1819	230,137,473
F1	Real Property: Commercial	226	27,187,185
F2	Real Property: Industrial	46	690,826,170
G	Real Property: Oil and Gas, Minerals and Other Subsurface Interests		
H1	Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes	0	0
H2	Tangible Personal Property: Goods in Transit	0	0
J	Real and Personal Property: Utilities	56	213,412,600
L1	Personal Property: Commercial	175	6,328,235
L2	Personal Property: Industrial and Manufacturing	110	75,772,745
M	Mobile Homes and Other Tangible Personal Property	86	8,225,300
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	4	143,660
X	Totally Exempt	358	65,433,600



## Partial Exemptions

### Texas Property Tax Code Sec. 11.46 Compilation of Partial Exemptions.

Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that tax year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption.

(Enacted by Acts 1979, 66th Leg., Ch 841 (SB/ 621), § 1, effective January 1, 1982;  
am. Acts 1981, 67th Leg., 1st CS., Ch. 13 (HB. 30), § 45, effective January 1, 1982.)

<b>Concho County</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	43	\$450,015
	Disabled Veteran Homestead		
DVH	100%	18	\$4,787,354
DVS	Disabled Veteran 100% Over 65	0	\$0.0
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Paint Rock</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	6	\$65,500
	Disabled Veteran Homestead		
DVH	100%	1	\$49,129
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Eden</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	19	\$186,560
	Disabled Veteran Homestead		
DVH	100%	10	\$1,455,919
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>P.R. I.S.D.</b>			
D	Disabled	3	\$135,437
D V 1- 4	Disabled Veteran General	6	\$63,000
	Disabled Veteran Homestead		
DVH	100%	5	\$1,972,143
DVS	Disabled Veteran 100% Over 65	1	\$12,000
H	Homestead	245	\$26,059,364
OV65	Over 65	68	\$3,226,489

<b>Eden C.I.S.D.</b>			
D	Disabled	7	\$206,656
D V 1- 4	Disabled Veteran General		\$122,155
	Disabled Veteran Homestead		
DVH	100%	13	\$113,275
DVS	Disabled Veteran 100% Over 65	7	\$527,945
H	Homestead	440	\$40,820,310
OV65	Over 65	77	\$3,196,083
<b>Lateral Road</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	43	\$450,515
	Disabled Veteran Homestead		
DVH	100%	18	\$4,733,354
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	696	\$1,992,348
OV65	Over 65	0	\$0.00
<b>Concho County Hospital</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	43	\$450,015
	Disabled Veteran Homestead		
DVH	100%	18	\$1,992,348
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>Lipan-Kickapoo WD</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	17	\$186,455
	Disabled Veteran Homestead		
DVH	100%	7	\$3,292,306
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>Hickory WD</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	20	\$198,560
	Disabled Veteran Homestead		
DVH	100%	10	\$1,455,919
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

		<b>Brady I.S.D.</b>	
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	0	\$0.00
	Disabled Veteran Homestead		
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	11	\$1,318,105
OV65	Over 65	5	\$225,660

## CCAD Funding Sources

Funding for the CCAD is proportionately shared among all the taxing units located within the county. The CCAD's annual budget is reviewed and ultimately approved by the board of directors. Participating taxing units pay for CCAD operations. The board of directors' financial responsibilities include adopting the annual operating budget; selecting a district depository; purchasing and contracting; transferring, constructing, and renovating real property; and providing for an independent audit.

	<b>Total Operating Budget</b>	<b>CCAD Number of Employees</b>
<b>CCAD Budget</b>		
<b>2021</b>	<b>\$329,930</b>	<b>3</b>
<b>2022</b>	<b>\$406,984</b>	<b>3</b>
<b>2023</b>	<b>\$471,523</b>	<b>4</b>
<b>2024</b>	<b>\$489,962</b>	<b>4</b>
<b>2025</b>	<b>\$506,866</b>	<b>4</b>

<b>CAD NEW TAXABLE VALUE</b>	
	<b>New Value</b>
2022	\$1,434,200
2023	\$4,663,850
2024	\$11,075,330
2025	\$5,788,836