

# **BURNET CENTRAL APPRAISAL DISTRICT**

## **2015 ANNUAL REPORT**

Burnet Central Appraisal District is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code and rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the District. The District is responsible for appraising all property in Burnet County for each taxing unit that imposes an ad valorem tax.

### **GOVERNANCE**

Burnet Central Appraisal District is governed by a Board of Directors whose primary responsibilities under the Tax Code include the following:

- Establish the appraisal district office;
- Hire a chief appraiser;
- Adopt than annual operating budget;
- Appoint an Appraisal Review Board;
- Have prepared an annual financial audit conducted by an independent CPA;
- Approve contracts for necessary services;
- Adopt biennially Reappraisal Plan, and;
- Other statutory duties as provided by law.

To be eligible to serve on the Board of Directors, an individual must be a resident of the CAD and have resided in the CAD for at least two years immediately preceding the date of taking office. Members of the Board of Directors serve two-year terms beginning in January of even numbered years.

The Appraisal Review Board (ARB) members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the District for at least two years. The primary function of the ARB is to settle timely protested disputes between property owners and the District.

### **RESPONSIBILITIES**

The District is responsible for discovering, listing, and appraising properties for ad valorem tax purposes. The District is required to appraise property at 100% of its market value as of January 1 of each year. Other duties include, but are not limited to, maintaining correct ownership of properties; administering qualifications for various types of exemptions such as homestead, over 65, religious or charitable organizations as well as special valuations such as agricultural productivity; compiling parcel maps; and all functions in the assessment and collections of taxes.

## APPRAISAL OPERATIONS

The District appraises 51,192 parcels, including residential, commercial, vacant lots and rural land, business personal property, industrial, utility and mineral accounts.

The District discovers new properties and appraises all properties annually by field inspections of properties; use of aerial maps; deeds and other recorded instruments; building permits; septic tank permits; mobile home installations permits; advertisements; newspapers; and by public comments to name a few.

The following is the 2015 Certified Values for Burnet County which includes the number of parcels in the county, property types, exemptions as well as a breakdown of property by category.

2015 Certified Value Burnet County	
Number of Parcels	51,192
Market Value Land and Improvements	\$ 7,290,378,003
Market Value of Personal Property	\$ 308,716,110
Market Value Mineral Property	\$ 246,410
Total Market Value	\$ 7,599,340,523
Productivity Loss	\$ 2,057,534,844
Homestead Cap Loss	\$ 34,560,628
Exemptions	\$ 537,184,806
Taxable Value	\$ 4,970,060,245
Freeze Taxable Value	\$ 1,057,838,608
Adjusted Freeze Taxable Value	\$ 3,912,221,637

## 2015 CERTIFIED TOTALS

Property Count: 51,192

GBU - \*BURNET COUNTY  
Grand Totals

7/22/2015 10:57:00AM

Land		Value			
Homesite:		784,173,154			
Non Homesite:		952,238,782			
Ag Market:		2,102,704,163			
Timber Market:		0		<b>Total Land</b>	(+) 3,839,116,099
Improvement		Value			
Homesite:		2,287,027,963			
Non Homesite:		1,164,233,941		<b>Total Improvements</b>	(+) 3,451,261,904
Non Real		Count	Value		
Personal Property:		2,342	308,716,110		
Mineral Property:		94	246,410		
Autos:		0	0	<b>Total Non Real</b>	(+) 308,962,520
				<b>Market Value</b>	= 7,599,340,523
Ag		Non Exempt	Exempt		
Total Productivity Market:		2,102,704,163	0		
Ag Use:		45,169,319	0	<b>Productivity Loss</b>	(-) 2,057,534,844
Timber Use:		0	0	<b>Appraised Value</b>	= 5,541,805,679
Productivity Loss:		2,057,534,844	0		
				<b>Homestead Cap</b>	(-) 34,560,628
				<b>Assessed Value</b>	= 5,507,245,051
				<b>Total Exemptions Amount</b> (Breakdown on Next Page)	(-) 537,184,806
				<b>Net Taxable</b>	= 4,970,060,245

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	45,859,289	42,995,244	131,613.10	137,775.75	419		
OV65	1,036,279,933	1,013,689,716	2,988,984.94	3,066,407.14	4,822		
<b>Total</b>	<b>1,082,139,222</b>	<b>1,056,684,960</b>	<b>3,120,598.04</b>	<b>3,204,182.89</b>	<b>5,241</b>	<b>Freeze Taxable</b>	(-) 1,056,684,960
<b>Tax Rate</b>	<b>0.370000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	144,925	139,925	136,388	3,537	3		
OV65	9,781,292	9,539,343	8,389,232	1,150,111	43		
<b>Total</b>	<b>9,926,217</b>	<b>9,679,268</b>	<b>8,525,620</b>	<b>1,153,648</b>	<b>46</b>	<b>Transfer Adjustment</b>	(-) 1,153,648
						<b>Freeze Adjusted Taxable</b>	= 3,912,221,637

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 17,595,818.10 = 3,912,221,637 \* (0.370000 / 100) + 3,120,598.04

**Exemption B Breakdown**

Exemption	Count	Local	State	Total
DP	431	0	0	0
DV1	198	0	1,845,228	1,845,228
DV1S	9	0	45,000	45,000
DV2	80	0	779,430	779,430
DV2S	7	0	52,500	52,500
DV3	82	0	788,055	788,055
DV3S	5	0	50,000	50,000
DV4	218	0	1,527,190	1,527,190
DV4S	40	0	393,615	393,615
DVHS	165	0	28,062,319	28,062,319
DVHSS	19	0	2,075,641	2,075,641
EX	11	0	4,020,752	4,020,752
EX (Prorated)	7	0	171,101	171,101
EX-XD	3	0	4,297,111	4,297,111
EX-XG	13	0	29,564,933	29,564,933
EX-XI	5	0	1,826,712	1,826,712
EX-XJ	1	0	39,967	39,967
EX-XJ (Prorated)	1	0	521,227	521,227
EX-XL	5	0	1,004,247	1,004,247
EX-XN	2	0	26,891	26,891
EX-XU	2	0	617,110	617,110
EX-XV	1,237	0	435,475,728	435,475,728
EX-XV (Prorated)	82	0	1,545,074	1,545,074
EX366	108	0	24,274	24,274
FR	12	13,297,622	0	13,297,622
HS	11,118	0	0	0
LVE	32	7,612,044	0	7,612,044
OV65	5,145	0	0	0
OV65S	15	0	0	0
PC	4	1,329,129	0	1,329,129
PPV	13	191,906	0	191,906
<b>Totals</b>		<b>22,430,701</b>	<b>514,754,105</b>	<b>537,184,806</b>

**State Category Breakdown**

State Code	Description	Count	A cres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	18,397		\$87,053,366	\$3,012,948,939
B	MULTIFAMILY RESIDENCE	239		\$820	\$40,725,207
C1	VACANT LOTS AND LAND TRACTS	15,855		\$9,524	\$240,967,569
D1	QUALIFIED OPEN-SPACE LAND	8,036	558,018.5152	\$0	\$2,102,530,994
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,037		\$873,704	\$13,757,000
E	RURAL LAND, NON QUALIFIED OPEN SP	6,536	32,566.2060	\$20,216,579	\$797,472,564
F1	COMMERCIAL REAL PROPERTY	1,634		\$9,189,800	\$468,727,067
F2	INDUSTRIAL AND MANUFACTURING REA	134		\$1,018,978	\$40,706,637
G1	OIL AND GAS	85		\$0	\$238,646
G2	OTHER MINERALS	1		\$0	\$2,930
G3	OTHER SUB-SURFACE INTERESTS IN LA	1		\$0	\$2,930
J1	WATER SYSTEMS	42		\$83,192	\$890,698
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$65,178
J3	ELECTRIC COMPANY (INCLUDING CO-OP	19		\$188,554	\$39,299,842
J4	TELEPHONE COMPANY (INCLUDING CO-	31		\$0	\$13,171,243
J5	RAILROAD	10		\$0	\$201,854
J6	PIPELAND COMPANY	5		\$0	\$6,288,256
J7	CABLE TELEVISION COMPANY	19		\$0	\$58,265
L1	COMMERCIAL PERSONAL PROPERTY	2,108		\$0	\$153,263,237
L2	INDUSTRIAL AND MANUFACTURING PERS	23		\$0	\$68,600,887
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,190		\$1,161,465	\$30,187,367
M2	TANGIBLE OTHER PERSONAL, OTHER	1		\$0	\$8,938
O	RESIDENTIAL INVENTORY	1,223		\$0	\$29,585,137
S	SPECIAL INVENTORY TAX	35		\$0	\$10,912,939
X	TOTALLY EXEMPT PROPERTY	1,517		\$36,611,780	\$486,939,077
<b>Totals</b>			<b>590,584.7212</b>	<b>\$136,407,762</b>	<b>\$7,557,553,401</b>

## **APPEAL AND PROTEST INFORMATION**

The District mails annual Notices of Appraised Values to applicable property owners as pursuant to the Texas Property Tax Code.

A property owner has a right to protest an action by the District for each tax year by submitting a written protest by May 31 or 30 days after the Notice is mailed, whichever is later. Most disputes are resolved by meeting informally with an appraiser. If a property owner still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. Property owners or their tax consultants appear before the ARB in person or by written affidavit as well as the appraisal district staff to present evidence concerning protested property accounts. The ARB makes independent rulings based on the evidence presented at the hearing.

### 2015 protest information:

Total protests	2501
Settled with District	1994
Protests withdrawn	150
Hearings held	177
People who did not appear	180

## TAX RATES AND EXEMPTIONS

A complete listing of tax rate and exemptions, allowed for all taxing entities in Burnet County, is available on BCAD's website at:

[http://www.burnet-cad.org/index.php/Adopted Tax Rates](http://www.burnet-cad.org/index.php/Adopted_Tax_Rates)

Entity	Entity Code	2014 Tax Rate	2013 Tax Rate	2012 Tax Rate	2011 Tax Rate	2010 Tax Rate	2009 Tax Rate	Exemptions (subject to application and verification of eligibility)			
								Homestead	Over 65	Disability	DAV
Burnet County - General	GBU	0.37	0.3533	0.3517	0.3332	0.3303	0.3267	0	0	0	5,000 - 12,000
Burnet County - Special	RSP	0.044	0.0418	0.0417	0.0392	0.0389	0.036	3,000	0	0	5,000 - 12,000
Burnet Consolidated Independent School District	SBU	1.2625	1.2625	1.2625	1.27	1.265	1.25	15,000	10,000	10,000	5,000 - 12,000
Marble Falls Independent School District	SMA	1.28	1.28	1.28	1.29	1.29	1.285	15,000	13,000	10,000	5,000 - 12,000
City of Bertram	CBE	0.481	0.481	0.481	0.481	0.4565	0.4565	0	0	0	5,000 - 12,000
City of Burnet	CBU	0.6265	0.6265	0.6265	0.6265	0.6265	0.5852	0	3,000	0	5,000 - 12,000
City of Cottonwood Shores	CCO	0.5438	0.5172	0.5	0.5	0.5	0.4999	0	0	0	5,000 - 12,000
City of Granite Shoals	CGR	0.5198	0.497	0.46	0.462	0.448	0.43	5,000	0	0	5,000 - 12,000
City of Highland Haven	CHI	0.1125	0.1125	0.0944	0.095	0.0718	0.068	0	0	0	5,000 - 12,000
City of Horseshoe Bay	CHB	0.25	0.25	0.25	0.25	0.25	0.33	20% / 5,000	0	0	5,000 - 12,000
City of Marble Falls	CMA	0.6483	0.6483	0.6483	0.6435	0.6435	0.6134	.25% / 5,000	50,000	50,000	5,000 - 12,000
City of Meadowlakes	CME	0.3206	0.3206	0.3159	0.3045	0.299	0.299	0	0	0	5,000 - 12,000
Kingsland MUD	MKL	0.22	0.22	0.22	0.225	0.23	0.24	0	0	0	5,000 - 12,000
Central Texas Water Conservation District	WCD	0.0096	0.0098	0.0099	0.01	0.0108	0.0131	0	0	0	5,000 - 12,000
Burnet ESD #1	ESD1	0.022	0.022	0.022	0.024	0.028	0.028	20% / 5,000	0	0	5,000 - 12,000
Burnet ESD #2	ESD2	0.1	0.1	0.1	0.1	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #3	ESD3	0.0875	0.0875	0.0875	n/a	n/a	n/a	0	0	0	5,000 - 12,000
Burnet ESD #4	ESD4	0.1	0.1	0.094	0.0878	0.0826	0.081	0	0	0	5,000 - 12,000
Burnet ESD #5	ESD5	0.091	0.091	0.0998	0.1	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #6	ESD6	0.0835	0.08611	0.08611	n/a	n/a	n/a	0	0	0	5,000 - 12,000
Burnet ESD #7	ESD7	0.0965	0.0975	0.0975	0.1	0.096	0.1	0	0	0	5,000 - 12,000
Burnet ESD #8	ESD8	0.1	0.1	0.1	0.1	0.1	n/a	0	0	0	5,000 - 12,000
Burnet ESD #9	ESD9	0.1	n/a	n/a	n/a	n/a	n/a	0	0	0	5,000 - 12,000
<b>Appraisal Only</b>											
Lampasas ISD	SLA	1.45	1.45	1.46				15,000	10,000	10,000	5,000 - 12,000

## LAW CHANGES

Texas Property Tax Law changes for 2015 is available on the Texas Comptrollers website at:

<http://comptroller.texas.gov/taxinfo/proptax/pdf/96-669.pdf>

## PROPERTY VALUE STUDY

Once every two years the Texas Comptroller's Office conducts a study to determine the uniformity of and median level of appraisals by the District within each major category of property. The most current study is available on the Texas Comptrollers website at:

<http://www.comptroller.texas.gov/propertytax/administration/pvs/findings/2014f/027index.html>

## METHODS AND ASSISTANCE PROGRAM (MAP)

Once every two years the Texas Comptroller's Office conducts a review of the governance, taxpayer assistance operating procedures and the appraisal standards, procedures and methodology of each appraisal district. BCAD successfully completed the 2014. BCAD is scheduled for its next review in 2016.

### 2014 Results

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

Review Areas	Total Questions in Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	12	12	100
Operating Procedures	9	9	100
Appraisal Standards, Procedures and Methodology	18	18	100