

# **BURNET CENTRAL APPRAISAL DISTRICT**

## **2017 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 51,951 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 2017 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.

2017 Certified Value Burnet County	
Number of Parcels	51,951
Market Value Land and Improvements	\$ 8,182,743,547
Market Value of Personal Property	\$ 417,047,289
Market Value Mineral Property	\$ 249,527
Total Market Value	\$ 8,600,040,363
Productivity Loss	\$ 2,213,405,363
Homestead Cap Loss	\$ 57,929,907
Exemptions	\$ 635,325,918
Taxable Value	\$ 5,693,378,949
Freeze Taxable Value	\$ 1,237,464,131
Adjusted Freeze Taxable Value	\$ 4,455,393,539

### Total Exemption Amount by Entity

Entity	Total Exemptions Amount
City of Bertram	\$12,176,152
City of Burnet	\$228,796,637
City of Cottonwood Shores	\$4,149,649
City of Granite Shoals	\$32,633,710
City of Horseshoe Bay	\$18,316,803
City of Highland Haven	\$2,630,361
City of Marble Falls	\$236,749,443
City of Meadowlakes	\$6,023,038
ESD #1	\$18,218,806
ESD #2	\$7,332,575
ESD #3	\$3,115,629
ESD #4	\$36,595,631
ESD #5	\$11,533,852
ESD #6	\$16,181,061
ESD #7	\$12,601,395
ESD #8	\$5,359,790
ESD #9	\$22,304,924
Burnet County	\$635,325,918
Burnet County Special	\$668,891,839
Kingsland MUD	\$2,183,130
Burnet CISD	\$482,567,585
Lampasas ISD	\$75,000
Marble Falls ISD	\$481,285,471
Water Conservation District of Central Texas	\$634,844,634

## **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.

### 2017 protest information:

Total protests	3290
Settled with District	2454
Protests withdrawn	389
Hearings held	284
People who did not appear	159



Lampasas ISD	SLA	1.4300	1.4300	1.4500	1.4500			25,000	10,000	10,000	5,000 - 12,000
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## LAW CHANGES

Texas Property Tax Law changes for 2017 is available on the Texas Comptrollers website at:

<https://comptroller.texas.gov/>

## 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:

<https://comptroller.texas.gov/taxes/property-tax/map/2016/index.php>

## 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 2016. BCAD is scheduled for its next review in 2018.

## 2016 Results

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
<b>Governance</b>	12	12	100
<b>Taxpayer Assistance</b>	13	13	100
<b>Operating Procedures</b>	23	23	100
<b>Appraisal Standards, Procedures and Methodology</b>	27	27	100