

# **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

## 2017 CERTIFIED TOTALS

Property Count: 51,951

GBU - \*BURNET COUNTY  
Grand Totals

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Land		Value			
Homestead:		852,211,357			
Non Homestead:		1,015,723,116			
Ag Market:		2,258,347,792			
Timber Market:		0			
		<b>Total Land</b>	(+)		4,128,282,265
Improvement		Value			
Homestead:		2,692,039,594			
Non Homestead:		1,364,421,688			
		<b>Total Improvements</b>	(+)		4,056,461,282
Non Real		Count	Value		
Personal Property:	2,902		417,047,289		
Mineral Property:	95		249,527		
Autos:	0		0		
		<b>Total Non Real</b>	(+)		417,296,816
				<b>Market Value</b>	- 8,600,040,363
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,258,347,792		0		
Ag Use:	44,942,203		0	<b>Productivity Loss</b>	(-) 2,213,405,589
Timber Use:	0		0	<b>Appraised Value</b>	- 6,388,634,774
Productivity Loss:	2,213,405,589		0		
				<b>Homestead Cap</b>	(-) 57,929,907
				<b>Assessed Value</b>	- 6,328,704,867
				<b>Total Exemptions Amount</b>	(-) 635,325,918
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	- 5,693,378,949

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	53,330,270	49,843,585	144,836.42	152,163.48	428		
OV65	1,218,687,473	1,187,620,546	3,417,958.96	3,503,852.02	5,200		
<b>Total</b>	<b>1,272,017,743</b>	<b>1,237,464,131</b>	<b>3,562,795.38</b>	<b>3,656,015.50</b>	<b>5,628</b>	<b>Freeze Taxable</b>	(-) 1,237,464,131
<b>Tax Rate</b>	<b>0.355100</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	184,365	184,365	147,016	37,349	1		
OV65	5,619,069	5,488,450	5,004,520	483,930	28		
<b>Total</b>	<b>5,803,434</b>	<b>5,672,815</b>	<b>5,151,536</b>	<b>521,279</b>	<b>29</b>	<b>Transfer Adjustment</b>	(-) 521,279
						<b>Freeze Adjusted Taxable</b>	- 4,455,393,539

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 19,383,897.84 = 4,455,393,539 \* (0.355100 / 100) + 3,562,795.38

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	439	0	0	0
DV1	188	0	1,785,604	1,785,604
DV1S	9	0	45,000	45,000
DV2	84	0	753,258	753,258
DV2S	6	0	45,000	45,000
DV3	98	0	950,267	950,267
DV3S	6	0	60,000	60,000
DV4	258	0	1,941,248	1,941,248
DV4S	47	0	406,604	406,604
DVHS	200	0	39,272,168	39,272,168
DVHSS	35	0	5,652,846	5,652,846
EX	16	0	20,256,927	20,256,927
EX-XD	3	0	4,043,840	4,043,840
EX-XG	14	0	42,775,154	42,775,154
EX-XI	5	0	1,845,178	1,845,178
EX-XJ	2	0	1,235,740	1,235,740
EX-XL	5	0	1,046,474	1,046,474
EX-XN	5	0	1,326,724	1,326,724
EX-XO	1	0	25,325	25,325
EX-XU	1	0	104,964	104,964
EX-XV	1,304	0	487,040,722	487,040,722
EX-XV (Prorated)	75	0	675,509	675,509
EX366	101	0	24,709	24,709
FR	14	14,985,023	0	14,985,023
HS	11,662	0	0	0
LVE	23	7,357,483	0	7,357,483
MASSS	1	0	238,896	238,896
OV65	5,684	0	0	0
OV65S	16	0	0	0
PC	5	1,134,927	0	1,134,927
PPV	14	196,876	0	196,876
SO	2	99,452	0	99,452
<b>Totals</b>		<b>23,773,761</b>	<b>611,552,157</b>	<b>635,325,918</b>

**State Category Breakdown**

State Code	Description	Count	Aces	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	16,958		\$87,156,460	\$3,477,539,483
B	MULTIFAMILY RESIDENCE	232		\$14,802,845	\$57,874,116
C1	VACANT LOTS AND LAND TRACTS	15,218		\$0	\$240,124,487
D1	QUALIFIED OPEN-SPACE LAND	8,228	555,291.8273	\$0	\$2,258,347,534
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,151		\$925,279	\$17,208,616
E	RURAL LAND, NON QUALIFIED OPEN SP	6,799	33,817.1271	\$31,533,798	\$941,932,055
F1	COMMERCIAL REAL PROPERTY	1,899		\$14,844,671	\$535,545,125
F2	INDUSTRIAL AND MANUFACTURING REA	148		\$684,849	\$44,416,167
G1	OIL AND GAS	84		\$0	\$238,611
G2	OTHER MINERALS	2		\$0	\$6,047
G3	OTHER SUB-SURFACE INTERESTS IN LA	1		\$0	\$2,930
J1	WATER SYSTEMS	44		\$0	\$932,810
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$53,379
J3	ELECTRIC COMPANY (INCLUDING CO-OP	57		\$0	\$75,705,901
J4	TELEPHONE COMPANY (INCLUDING CO-	19		\$0	\$10,301,097
J5	RAILROAD	23		\$0	\$664,782
J6	PIPELAND COMPANY	29		\$0	\$12,814,632
J7	CABLE TELEVISION COMPANY	7		\$0	\$198,799
L1	COMMERCIAL PERSONAL PROPERTY	2,495		\$110,175	\$155,059,672
L2	INDUSTRIAL AND MANUFACTURING PERS	132		\$0	\$131,489,554
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,215		\$1,678,637	\$33,147,440
M2	TANGIBLE OTHER PERSONAL, OTHER	1		\$0	\$8,938
O	RESIDENTIAL INVENTORY	984		\$516,976	\$25,298,220
S	SPECIAL INVENTORY TAX	37		\$0	\$13,174,363
X	TOTALLY EXEMPT PROPERTY	1,565		\$3,405,298	\$687,955,625
<b>Totals</b>			<b>589,108.9544</b>	<b>\$155,658,988</b>	<b>\$8,600,040,363</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.

### 2017 protest information:

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

## 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	2016 Tax Rate	2015 Tax Rate	2014 Tax Rate	2013 Tax Rate	2012 Tax Rate	2011 Tax Rate	Exemptions (subject to application and verification of eligibility)			
								Homestead	Over 65	Disability	DAV
Burnet County - General	GBU	0.3551	0.3601	0.3700	0.3533	0.3517	0.3332	0	0	0	5,000 - 12,000
Burnet County - Special	RSP	0.0418	0.0424	0.0440	0.0418	0.0417	0.0392	3,000	0	0	5,000 - 12,000
Burnet Consolidated Independent School District	SBU	1.3200	1.33	1.2625	1.2625	1.2625	1.27	25,000	10,000	10,000	5,000 - 12,000
Marble Falls Independent School District	SMA	1.2800	1.2800	1.2800	1.2800	1.2800	1.29	25,000	13,000	10,000	5,000 - 12,000
City of Bertram	CBE	0.4810	0.4810	0.4810	0.4810	0.4810	0.4810	0	0	0	5,000 - 12,000
City of Burnet	CBU	0.6265	0.6265	0.6265	0.6265	0.6265	0.6265	0	3,000	0	5,000 - 12,000
City of Cottonwood Shores	CCO	0.5438	0.5438	0.5438	0.5172	0.500	0.500	0	0	0	5,000 - 12,000
City of Granite Shoals	CGR	.5472	0.5207	0.5198	0.4970	0.4600	0.4620	5,000	0	0	5,000 - 12,000
City of Highland Haven	CHI	0.1110	0.1059	0.1125	0.1125	0.0944	0.095	0	0	0	5,000 - 12,000
City of Horseshoe Bay	CHB	0.2600	0.2500	0.2500	0.2500	0.250	0.2500	20% / 5,000	0	0	5,000 - 12,000
City of Marble Falls	CMA	0.6483	0.6483	0.6483	0.6483	0.6483	0.6435	.25% / 5,000	50,000	50,000	5,000 - 12,000
City of Meadowlakes	CME	0.3186	0.3206	0.3206	0.3206	0.3159	0.3045	0	0	0	5,000 - 12,000
Kingsland MUD	MKL	0.2200	0.2200	0.2200	0.2200	0.2200	0.2250	0	0	0	5,000 - 12,000
Central Texas Water Conservation District	WCD	0.0091	0.0091	0.0096	0.0098	0.0099	0.010	0	0	0	5,000 - 12,000
Burnet ESD #1	ESD1	0.0246	0.0231	0.0220	0.0220	0.0220	0.024	20% / 5,000	0	0	5,000 - 12,000
Burnet ESD #2	ESD2	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0	0	0	5,000 - 12,000
Burnet ESD #3	ESD3	0.0750	0.0855	0.0875	0.0875	0.0875	n/a	0	0	0	5,000 - 12,000
Burnet ESD #4	ESD4	0.1000	0.1000	0.1000	0.1000	0.094	0.0878	0	0	0	5,000 - 12,000
Burnet ESD #5	ESD5	0.0905	0.0910	0.0910	0.0910	0.0998	0.1000	0	0	0	5,000 - 12,000
Burnet ESD #6	ESD6	0.1000	0.07910	0.0835	0.08611	0.08611	n/a	0	0	0	5,000 - 12,000
Burnet ESD #7	ESD7	0.0965	0.0965	0.0965	0.0975	0.0975	0.10	0	0	0	5,000 - 12,000
Burnet ESD #8	ESD8	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0	0	0	5,000 - 12,000
Burnet ESD #9	ESD9	0.1000	0.1000	0.1000	n/a	n/a	n/a	0	0	0	5,000 - 12,000
<b>Appraisal Only</b>											
Lampasas ISD	SLA	1.4300	1.4300	1.4500	1.4500			25,000	10,000	10,000	5,000 - 12,000

## LAW CHANGES

Texas Property Tax Law changes for 2016 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:

<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>
Governance	12	12	100
Taxpayer Assistance	13	13	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	27	27	100