

BURNET CENTRAL APPRAISAL DISTRICT

2018 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 52,923 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 2018 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.

2018 Certified Value Burnet County	
Number of Parcels	52,923
Market Value Land and Improvements	\$ 9,521,781,988
Market Value of Personal Property	\$ 461,745,019
Market Value Mineral Property	\$ 246,560
Total Market Value	\$ 9,983,527,007
Productivity Loss	\$ 2,690,515,869
Homestead Cap Loss	\$ 161,546,763
Exemptions	\$ 694,719,234
Net Taxable Value	\$ 6,436,745,141

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 Meadow lakes	\$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 15 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.

2018 protest information:

Total protests	4846
Settled with District	3400
Protests withdrawn	513
Hearings held	564
People who did not appear	367

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	2018 Tax Rate	2017 Tax Rate	2016 Tax Rate	2015 Tax Rate	2014 Tax Rate	2013 Tax Rate	2012 Tax Rate	Exemptions (subject to application and verification of eligibility)			
									Homestead	Over 65	Disability	DAV
Burnet County - General	GBU	0.3483	0.3551	0.3551	0.3601	0.3700	0.3533	0.3517	0	0	0	5,000 - 12,000
Burnet County - Special	RSP	0.0417	0.0418	0.0418	0.0424	0.0440	0.0418	0.0417	3,000	0	0	5,000 - 12,000
Burnet Consolidated Independent School District	SBU	1.26	1.28	1.3200	1.33	1.2625	1.2625	1.2625	25,000	10,000	10,000	5,000 - 12,000
Marble Falls Independent School District	SMA	1.2686	1.2786	1.2800	1.2800	1.2800	1.2800	1.2800	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	0.4810	0	0	0	5,000 - 12,000
City of Burnet	CBU	0.6237	0.6237	0.6265	0.6265	0.6265	0.6265	0.6265	0	3,000	0	5,000 - 12,000
City of Cottonwood Shores	CCO	0.5423	0.5438	0.5438	0.5438	0.5438	0.5172	0.500	0	0	0	5,000 - 12,000
City of Granite Shoals	CGR	0.5960	0.56313	.5472	0.5207	0.5198	0.4970	0.4600	5,000	0	0	5,000 - 12,000
City of Highland Haven	CHI	0.1172	0.1154	0.1110	0.1059	0.1125	0.1125	0.0944	0	0	0	5,000 - 12,000
City of Horseshoe Bay	CHB	0.26702	0.2600	0.2600	0.2500	0.2500	0.2500	0.250	20% / 5,000	0	0	5,000 - 12,000
City of Marble Falls	CMA	0.6150	0.6340	0.6483	0.6483	0.6483	0.6483	0.6483	.25% / 5,000	50,000	50,000	5,000 - 12,000
City of Meadowlakes	CME	0.2914	0.3150	0.3186	0.3206	0.3206	0.3206	0.3159	0	0	0	5,000 - 12,000
Kingsland MUD	MKL	0.2190	0.2190	0.2200	0.2200	0.2200	0.2200	0.2200	0	0	0	5,000 - 12,000
Central Texas Water Conservation District	WCD	0.0080	0.0085	0.0091	0.0091	0.0096	0.0098	0.0099	0	0	0	5,000 - 12,000
Burnet ESD #1	ESD1	0.0236	0.0246	0.0246	0.0231	0.0220	0.0220	0.0220	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	0.1000	0	0	0	5,000 - 12,000
Burnet ESD #3	ESD3	0.0620	0.065	0.0750	0.0855	0.0875	0.0875	0.0875	0	0	0	5,000 - 12,000
Burnet ESD #4	ESD4	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.094	0	0	0	5,000 - 12,000
Burnet ESD #5	ESD5	0.0870	0.0911	0.0905	0.0910	0.0910	0.0910	0.0998	0	0	0	5,000 - 12,000
Burnet ESD #6	ESD6	0.0808	0.0929	0.1000	0.07910	0.0835	0.08611	0.08611	0	0	0	5,000 - 12,000
Burnet ESD #7	ESD7	0.0913	0.0977	0.0965	0.0965	0.0965	0.0975	0.0975	0	0	0	5,000 - 12,000
Burnet ESD #8	ESD8	0.1000	.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	0.1000	0.1000	n/a	n/a	0	0	0	5,000 - 12,000
Appraisal Only												
Lampasas ISD	SLA	1.4300	1.4300	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 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/2018/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 2018-2019. BCAD is scheduled for its next review in 2020.

2018 Results

Mandatory Requirements	PASS/FAIL
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

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All