

# **BURNET CENTRAL APPRAISAL DISTRICT**

## **2021 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 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 54,204 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 installation permits; advertisements; newspapers; and by public comments to name a few.

The following is the 2021 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.

2021 Certified Value Burnet County	
Number of Parcels	54,204
Market Value Land and Improvements	\$12,098,620,489
Market Value of Personal Property	\$ 767,501,764
Market Value Mineral Property	\$ 246,560
Total Market Value	\$12,866,368,813
Productivity Loss	\$ 3,004,526,935
Homestead Cap Loss	\$ 251,251,550
Exemptions	\$ 808,120,771
Net Taxable Value	\$ 8,802,469,557

### Total Exemption Amount by Entity

Entity	Total Exemptions Amount
City of Bertram	\$ 14,620,582
City of Burnet	\$ 260,864,753
City of Cottonwood Shores	\$ 5,217,737
City of Double Horn	\$ 1,735,133
City of Granite Shoals	\$ 43,037,613
City of Highland Haven	\$ 4,210,054
City of Horseshoe Bay	\$ 29,975,807
City of Marble Falls	\$ 291,693,780
City of Meadowlakes	\$ 7,822,360
ESD #1	\$ 28,686,038
ESD #2	\$ 9,371,388
ESD #3	\$ 6,495,105
ESD #4	\$ 53,601,200
ESD #5	\$ 14,765,927
ESD #6	\$ 32,419,759
ESD #7	\$ 26,961,581
ESD #8	\$ 10,696,961
ESD #9	\$ 30,636,600
Highway 71 MUD	\$ -
Burnet County	\$ 808,120,771
Burnet County Special	\$ 845,782,391
Kingsland MUD	\$ 5,372,096
Burnet CISD	\$ 572,738,762
Lampasas ISD	\$ 17,394,500
Marble Falls ISD	\$ 606,568,018
Water Conservation District of Central Texas	\$ 808,120,771

## **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.

### 2021 protest information:

Total protests	4143
Settled with District	2511
Protests withdrawn	369
Hearings held	733
People who did not appear	464
Currently active protests	25
Topline	1

## 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/Information\\_&\\_Resources](http://www.burnet-cad.org/index.php/Information_&_Resources)

Entity	Entity Code	2021 Tax Rate	2020 Tax Rate	2019 Tax Rate	2018 Tax Rate	2017 Tax Rate	2016 Tax Rate	2015 Tax Rate	2014 Tax Rate	Exemptions (subject to application and verification of eligibility)			
										Homestead	Over \$5	Disability	DAV
Burnet County - General	GBU	0.353	0.3582	0.3582	0.3483	0.3551	0.3551	0.3601	0.37	0	0 (Fz)	0	5,000 - 12,000
Burnet County - Special	RSP	0.0467	0.0417	0.0417	0.0417	0.0418	0.0418	0.0424	0.044	3,000	0 (Fz)	0	5,000 - 12,000
Burnet Consolidated Independent School District	BBU	1.077	1.1463	1.185	1.26	1.28	1.32	1.33	1.2625	25,000	10000 (Fz)	10,000	5,000 - 12,000
Marble Falls Independent School District	SMA	1.1148	1.185	1.1986	1.2686	1.2786	1.28	1.28	1.28	25,000	13000 (Fz)	10,000	5,000 - 12,000
City of Bertram	CBE	0.4732	0.481	0.481	0.481	0.481	0.481	0.481	0.481	0	0	0	5,000 - 12,000
City of Burnet	CBU	0.6131	0.6181	0.6237	0.6237	0.6237	0.6265	0.6265	0.6265	0	3000 (Fz)	0	5,000 - 12,000
City of Cottonwood Shores	CCD	0.5315	0.5315	0.5315	0.5423	0.5438	0.5438	0.5438	0.5438	0	0 (Fz)	0	5,000 - 12,000
City of Double Hill	CDH	0.095	0.095	0.095	N/A	N/A	N/A	N/A	N/A	0	0	0	5,000 - 12,000
City of Granite Shoals	CGR	0.5986	0.5986	0.5922	0.596	0.56313	0.5472	0.5207	0.5198	5,000	0 (Fz)	0	5,000 - 12,000
City of Highland Haven	CHI	0.126	0.1321	0.1221	0.1172	0.1154	0.111	0.1059	0.1125	0	0	0	5,000 - 12,000
City of Horseshoe Bay	CHB	0.27	0.27	0.27	0.26702	0.26	0.26	0.25	0.25	20% / 5,000	0	0	5,000 - 12,000
City of Marble Falls	CMA	0.599	0.61	0.61	0.615	0.634	0.6483	0.6483	0.6483	25% / 5,000	50000 (Fz)	50,000	5,000 - 12,000
City of Meadowlakes	CME	0.2661	0.287	0.287	0.2914	0.315	0.3186	0.3206	0.3206	0	0	0	5,000 - 12,000
Highway 71 MUD	M71	1	1	1	N/A	N/A	N/A	N/A	N/A	0	0	0	5,000 - 12,000
Kingsland MUD	MKL	0.20039	0.209	0.219	0.219	0.219	0.22	0.22	0.22	0	10,000	10,000	5,000 - 12,000
Central Texas Water Conservation District	WCD	0.0067	0.0072	0.0074	0.008	0.0085	0.0091	0.0091	0.0096	0	0	0	5,000 - 12,000
Burnet ESD #1	ESD1	0.02	0.0221	0.0221	0.0236	0.0246	0.0246	0.0231	0.022	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	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #3	ESD3	0.066	0.06018	0.06	0.062	0.065	0.075	0.0855	0.0875	0	0	0	5,000 - 12,000
Burnet ESD #4	ESD4	0.093	0.0993	0.1	0.1	0.1	0.1	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #5	ESD5	0.0726	0.0844	0.0837	0.087	0.0911	0.0905	0.091	0.091	0	0	0	5,000 - 12,000
Burnet ESD #6	ESD6	0.06	0.07	0.0725	0.0808	0.0929	0.1	0.0791	0.0836	0	0	0	5,000 - 12,000
Burnet ESD #7	ESD7	0.0829	0.0889	0.0899	0.0913	0.0977	0.0965	0.0965	0.0965	0	0	0	5,000 - 12,000
Burnet ESD #8	ESD8	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #9	ESD9	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0	0	0	5,000 - 12,000
<b>Appraisal Only</b>													
Lampasas ISD	SLA	1.2203	1.3147	1.3284	1.43	1.43	1.43	1.43	1.45	25,000	10000 (Fz)	10,000	5,000 - 12,000

## LAW CHANGES

Texas Property Tax Law changes for 2021 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/pvs/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 2020-2021. BCAD is scheduled for its next review in 2022.

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

## 2020 Results

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

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