

# **BURNET CENTRAL APPRAISAL DISTRICT**

## **2023 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 54,691 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 2023 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.

2023 Certified Value Burnet County	
Number of Parcels	55,419
Market Value Land and Improvements	\$21,791,609,609
Market Value of Personal Property	\$ 843,820,101
Market Value Mineral Property	\$ 246,560
Total Market Value	\$22,635,676,270
Productivity Loss	\$ 5,827,624,032
Homestead Cap Loss	\$ 1,535,427,640
Exemptions	\$ 1,080,610,184
Net Taxable Value	\$ 13,347,947,753

### Total Exemption Amount by Entity

Entity	CODE	Total Exemptions Amount
City of Bertram	CBE	\$ 35,875,584
City of Burnet	CBU	\$ 310,307,860
City of Cottonwood Shores	CCO	\$ 6,915,412
City of Double Horn	CDH	\$ 2,126,789
City of Granite Shoals	CGR	\$ 56,785,377
City of Highland Haven	CHI	\$ 4,967,504
City of Horseshoe Bay	CHB	\$ 44,769,887
City of Marble Falls	CMA	\$ 347,884,972
City of Meadowlakes	CME	\$ 36,762,872
ESD #1	ESD1	\$ 39,695,930
ESD #2	ESD2	\$ 11,943,057
ESD #3	ESD3	\$ 8,456,488
ESD #4	ESD4	\$ 107,434,540
ESD #5	ESD5	\$ 19,418,411
ESD #6	ESD6	\$ 47,554,571
ESD #7	ESD7	\$ 54,576,425
ESD #8	ESD8	\$ 21,466,850
ESD #9	ESD9	\$ 44,678,277
Highway 71 MUD	M71	\$0
Burnet County	GBU	\$ 1,080,610,184
Burnet County Special	RSP	\$ 1,121,666,520
Kingsland MUD	MKL	\$ 6,703,906
Burnet CISD	SBU	\$ 835,307,588
Lampasas ISD	SLA	\$ 32,501,700
Marble Falls ISD	SMA	\$ 837,860,679
Water Conservation District of Central Texas	WCD	\$ 1,080,610,184

## 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.

### 2023 Protest Information

Total Protests	8,168
Settled with District	3,246
Protests Withdrawn	650
Hearings Held	2,287
People who did not appear	1,109
Currently active protests	163
Topline	709

## 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	2023 Tax Rate	2022 Tax Rate	2021 Tax Rate	2020 Tax Rate	2019 Tax Rate	2018 Tax Rate	2017 Tax Rate	2016 Tax Rate	Exemptions (subject to application and verification of eligibility)			
										Homestead	Over 65	Disability	DAV
Burnet County-General	GBU	0.3111	0.3361	0.353	0.3582	0.3582	0.3483	0.3551	0.3551	0	0 (Fz)	0	5,000 - 12,000
Burnet County-Special	RSP	0.043	0.0405	0.0467	0.0417	0.0417	0.0417	0.0418	0.0418	3,000	0 (Fz)	0	5,000 - 12,000
Burnet Consolidated Independent School District	SBU	0.8742	1.0598	1.077	1.1463	1.185	1.28	1.28	1.32	40,000	10000 (Fz)	10,000	5,000 - 12,000
Marble Falls Independent School District	SMA	0.8878	1.0732	1.1148	1.185	1.1986	1.2886	1.2786	1.28	40,000	13000 (Fz)	10,000	5,000 - 12,000
City of Bertram	CBE	0.455	0.465	0.4732	0.481	0.481	0.481	0.481	0.481	0	0	0	5,000 - 12,000
City of Burnet	CBU	0.6131	0.6131	0.6131	0.6181	0.6237	0.6237	0.6237	0.6268	0	3000 (Fz)	0	5,000 - 12,000
City of Cottonwood Shores	CCO	0.5162	0.5315	0.5315	0.5315	0.5315	0.5423	0.5438	0.5438	0	0 (Fz)	0	5,000 - 12,000
City of Double Horn	CDH	0.0688	0.0734	0.095	0.095	0.095	N/A	N/A	N/A	0	0	0	5,000 - 12,000
City of Granite Shoals	CGR	0.508	0.568	0.5686	0.5986	0.59922	0.598	0.56313	0.5472	5,000	0 (Fz)	0	5,000 - 12,000
City of Highland Haven	CHI	0.126	0.126	0.126	0.1321	0.1221	0.1172	0.1154	0.111	0	0	0	5,000 - 12,000
City of Horseshoe Bay	CHB	0.26775	0.27	0.27	0.27	0.27	0.26702	0.26	0.26	20% / 5,000	0	0	5,000 - 12,000
City of Marble Falls	CMA	0.54	0.5577	0.599	0.61	0.61	0.615	0.634	0.6463	25% / 5,000	50000 (Fz)	50,000	5,000 - 12,000
City of Meadowlakes	CME	0.1374	0.2396	0.2661	0.287	0.287	0.2914	0.315	0.3188	0	0	0	5,000 - 12,000
Highway 71 MUD	M71	tba	1	1	1	1	N/A	N/A	N/A	0	0	0	5,000 - 12,000
Kingsland MUD	MKL	0.1791	0.19176	0.20039	0.209	0.219	0.219	0.219	0.22	0	10,000	10,000	5,000 - 12,000
Central Texas Water Conservation District	WCD	0.0055	0.0057	0.0067	0.0072	0.0074	0.008	0.0085	0.0091	0	0	0	5,000 - 12,000
Burnet ESD #1	ESD1	0.0142	0.0168	0.02	0.0221	0.0221	0.0236	0.0246	0.0246	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	0.0625	0.065	0.066	0.06018	0.06	0.062	0.065	0.075	0	0	0	5,000 - 12,000
Burnet ESD #4	ESD4	0.1	0.0807	0.093	0.0993	0.1	0.1	0.1	0.1	0	0	0	5,000 - 12,000
Burnet ESD #5	ESD5	0.0758	0.062	0.0726	0.0844	0.0837	0.087	0.0911	0.0905	0	0	0	5,000 - 12,000
Burnet ESD #6	ESD6	0.044	0.05	0.06	0.07	0.0725	0.0808	0.0929	0.1	0	0	0	5,000 - 12,000
Burnet ESD #7	ESD7	0.07704	0.07706	0.0829	0.0889	0.0899	0.0913	0.0977	0.0966	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
Appraisal Only													
Lampasas ISD	SLA	1.0175	1.2029	1.2203	1.3147	1.3284	1.43	1.43	1.43	40,000	10000 (Fz)	10,000	5,000 - 12,000

## LAW CHANGES

Texas Property Tax Law changes for 2023 are 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 2022-2023 review. BCAD is scheduled for its next review in 2024.

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

## 2022 Results

Glenn Hegar  
Texas Comptroller of Public Accounts  
2022-23 Final Methods and Assistance Program Review  
Burnet Central Appraisal District  
Current MAP Cycle Chief Appraiser(s): Stan Hemphill  
Previous MAP Cycle Chief Appraiser(s): Stan Hemphill

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
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