

BURNET CENTRAL APPRAISAL DISTRICT

2025 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;
- 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.

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 56,385 parcels, including residential, commercial, vacant lots, rural land, business personal property, industrial, utility and mineral accounts.

The District discovers new improvements 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 2025 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.

2025 Certified Value Burnet County	
Number of Parcels	56,385
Market Value Land and Improvements	\$23,006,299,138
Market Value of Personal Property	\$ 1,022,177,812
Market Value Mineral Property	\$246,560
Total Market Value	\$24,028,723,510
Productivity Loss	\$ 6,581,665,015
Homestead Cap Loss	\$ 697,124,988
Circuit Breaker 23.231 Cap Loss	\$151,432,868
Exemptions	\$ 1,290,671,532
Net Taxable Value	\$15,307,829,097

Total Exemption Amount by Entity

Entity	Total Exemptions Amount
Burnet CISD	\$ 1,806,614,839
Burnet County	\$ 1,290,671,532
Burnet County Special	\$ 1,334,520,344
City of Bertram	\$ 49,046,740
City of Burnet	\$ 344,617,613
City of Cottonwood Shores	\$ 9,473,030
City of Double Horn	\$ 4,155,320
City of Granite Shoals	\$ 68,870,549
City of Highland Haven	\$ 6,797,755
City of Horseshoe Bay	\$ 45,416,768
City of Marble Falls	\$ 380,645,671
City of Meadowlakes	\$ 38,679,755
ESD #1	\$ 40,547,676
ESD #2	\$ 14,390,303
ESD #3	\$ 11,232,777
ESD #4	\$ 142,021,268
ESD #5	\$ 22,691,110
ESD #6	\$ 56,512,432
ESD #7	\$ 79,042,001
ESD #8	\$ 34,335,905
ESD #9	\$ 64,930,833
Gregg Ranch MIA PID	\$ 12,000
Gregg Ranch NIA #2 PID	\$ -
Gregg Ranch NIA PID	\$ 24,000
Highway 71 MUD	\$ -
Kingsland MUD	\$ 9,258,301
La Ventana PID	\$ 12,000
Lampasas ISD	\$ 86,567,180
Marble Falls ISD	\$ 1,754,754,492
Moonlight Bend MUD	\$ -
Thunder Rock IA #1	\$ 89,000
Thunder Rock IA #2 PID	\$ -
Thunder Rock MIA	\$ -
Thunder Rock RA	\$ -
Water Conservation District of Central Texas	\$ 1,289,795,516

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 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, by written affidavit or telephone 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.

2025 Protest Information

Total Protests	8,894
Settled with District	1,981
Protests Withdrawn	534
Hearings Held	1,648
People who did not appear	687
Currently active protests	30
Topline	3,910

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

Entity	Entity Code	2025 Tax Rate	2024 Tax Rate	2023 Tax Rate	2022 Tax Rate	2021 Tax Rate	2020 Tax Rate	Exemptions (subject to application and verification of eligibility)				
								Homestead	Over 65	Disability	DAV	Childcare Facility
Burnet County - General	GBU	0.2863	0.3091	0.3111	0.3361	0.353	0.3582	0	0 (Fz)	0	5,000 - 12,000	100%
Burnet County - Special	RSP	0.046	0.045	0.043	0.0405	0.0467	0.0417	3,000	0 (Fz)	0	5,000 - 12,000	
Burnet Consolidated Independent School District	SBU	0.871	0.8719	0.8742	1.0596	1.077	1.1463	140,000	60,000 (Fz)	60,000	5,000 - 12,000	
Marble Falls Independent School District	SMA	0.8855	0.8855	0.8878	1.0732	1.1148	1.185	140,000	63,000 (Fz)	60,000	5,000 - 12,000	
City of Bertram	CBE	0.4417	0.455	0.455	0.465	0.4732	0.481	0	0	0	5,000 - 12,000	
City of Burnet	CBU	0.6131	0.6131	0.6131	0.6131	0.6131	0.6181	0	3000 (Fz)	0	5,000 - 12,000	100%
City of Cottonwood Shores	CCO	0.4998	0.5092	0.5162	0.5315	0.5315	0.5315	0	0 (Fz)	0	5,000 - 12,000	
City of Double Horn	CDH	0.0652	0.0641	0.0688	0.0734	0.095	0.095	0	0	0	5,000 - 12,000	
City of Granite Shoals	CGR	0.5424	0.5417	0.508	0.568	0.5986	0.5986	5,000	0 (Fz)	0	5,000 - 12,000	
City of Highland Haven	CHI	0.1505	0.126	0.126	0.126	0.126	0.1321	0	0	0	5,000 - 12,000	
City of Horseshoe Bay	CHB	0.26775	0.26775	0.26775	0.27	0.27	0.27	20% / 5,000	0	0	5,000 - 12,000	
City of Marble Falls	CMA	0.535	0.535	0.54	0.5577	0.599	0.61	25% / 5,000	50000 (Fz)	50,000	5,000 - 12,000	
City of Meadowlakes	CME	0.2456	0.2467	0.1374	0.2396	0.2661	0.287	0	50,000	50,000	5,000 - 12,000	
Highway 71 MUD	M71	1.2	1.2	1.2	1	1	1	0	0	0	5,000 - 12,000	
Kingsland MUD	MKL	0.16827	0.16993	0.1791	0.19176	0.20039	0.209	0	10,000	10,000	5,000 - 12,000	
Moonlight Bend MUD	MMB	1	n/a	n/a	n/a	n/a	n/a	0	0	0	5,000 - 12,000	
Central Texas Water Conservation District	WCD	0.0055	0.0055	0.0055	0.0057	0.0067	0.0072	0	0	0	5,000 - 12,000	
Burnet ESD #1	ESD1	0.0141	0.0141	0.0142	0.0168	0.02	0.0221	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	0	0	5,000 - 12,000	
Burnet ESD #3	ESD3	0.04	0.0616	0.0625	0.065	0.066	0.06018	0	0	0	5,000 - 12,000	
Burnet ESD #4	ESD4	0.1	0.1	0.1	0.0807	0.093	0.0993	0	0	0	5,000 - 12,000	
Burnet ESD #5	ESD5	0.0739	0.0748	0.0758	0.062	0.0726	0.0844	0	0	0	5,000 - 12,000	
Burnet ESD #6	ESD6	0.1	0.042	0.044	0.05	0.06	0.07	0	0	0	5,000 - 12,000	
Burnet ESD #7	ESD7	0.078675	0.07991	0.07704	0.07706	0.0829	0.0889	0	0	0	5,000 - 12,000	
Burnet ESD #8	ESD8	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	0	0	5,000 - 12,000	
Appraisal Only												
Lampasas ISD	SLA	1.0152	1.0152	1.0175	1.2029	1.2203	1.3147	140,000	60,000 (Fz)	60,000	5,000 - 12,000	5,000 - 12,000

LAW CHANGES

Texas Property Tax Law changes for 2025 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 2024-2025 review. BCAD is scheduled for its next review in 2026.

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

2024-2025 Results

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 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

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75