

CALDWELL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2012

The Caldwell County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Caldwell County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal District is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, Emergency Service District and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District.

Caldwell County is located 40 miles South of Austin and is greatly affected by the Austin metro area market values.

The district maintains appraisal values on approximately:

19,553 parcel property types of residential, commercial, business, MH, and vacant land.

1,852 manufactured homes (MH) on separate personal accounts

1,839 business personal property accounts

19,278 minerals, utilities, and pipeline accounts.

The Lockhart school district is located completely inside Caldwell county. The Luling and Prairie Lea schools are located in Caldwell county and Guadalupe county. The Gonzales and Waelder schools are located in Caldwell county and Gonzales county. The San Marcos, Hays, and ACC schools are located in Caldwell county and Hays county.

Exemption Data: The district has various exemptions that taxpayers may qualify for. Homestead and Over 65 residential exemption. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county; this can transfer to the new county you reside in.

Caldwell CAD has an average Collection Rate of 95%. We work with our Taxpayers to maximize the collections for the entities. The district offers a plan that taxpayers may pay monthly payments that we place in escrow for the following year's taxes. We also offer a Partial Payment Plan on Delinquent taxes. The Caldwell CAD has an official payment option using your debit or credit card by phone or internet.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought. There are plans for a County wide re-file of the applications after the drought has diminished.

PTAD REVIEWS

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Caldwell CAD has received local value for Caldwell and all other entities.

The Caldwell CAD serves the following taxing units.

Entity	2011	2011	2012	2012
	Total Market	Net Taxable	Total Market	Net Taxable
Caldwell CAD	\$2,553,720,218	\$1,683,650,762	\$2,642,642,059	\$1,772,610,510
Caldwell County	\$2,556,620,448	\$1,655,190,090	\$2,645,404,910	\$1,745,027,746
Farm to Market	\$2,554,012,398	\$1,642,771,556	\$2,642,642,059	\$1,732,534,285
Lockhart I.S.D.	\$1,682,360,396	\$1,005,302,219	\$1,695,028,526	\$1,025,034,365
Luling I.S.D.	\$442,037,183	\$300,241,839	\$504,467,343	\$359,974,995
Prairie Lea I.S.D.	\$122,944,494	\$71,054,240	\$130,235,420	\$80,117,964
Gonzales I.S.D. ***	\$50,625,370	\$20,793,624	\$50,965,440	\$22,055,917
Hays I.S.D. ***	\$37,384,900	\$24,633,577	\$38,376,780	\$25,515,578
San Marcos I.S.D. ***	\$170,195,358	\$110,087,295	\$175,030,885	\$113,787,652
Waelder I.S.D. ***	\$49,838,330	\$14,559,713	\$49,990,220	\$15,025,245
ACC College ***	\$37,470,960	\$23,820,567	\$37,271,910	\$23,435,442
Lockhart City	\$592,890,190	\$477,753,000	\$592,018,736	\$476,867,951
Luling City	\$207,131,412	\$186,073,309	\$218,025,156	\$191,384,620
Martindale City	\$53,014,358	\$47,696,173	\$53,739,681	\$48,530,491
Mustang Ridge City ***	\$22,287,620	\$11,355,255	\$21,259,330	\$12,523,390
Niederwald City ***	\$5,434,170	\$4,821,702	\$5,853,440	\$4,890,591
San Marcos City ***	\$18,187,180	\$11,868,810	\$20,649,210	\$13,886,270
Uhland City ***	\$12,579,560	\$11,452,285	\$12,366,160	\$11,232,942
Gonzales U.G. Water ***	\$218,481,170	\$88,331,766	\$211,007,261	\$87,119,295
Plum Creek Conservation ***	\$1,470,221,671	\$964,199,682	\$1,512,621,334	\$1,020,937,753
Plum Creek U.G. ***	\$1,469,238,961	\$976,790,980	\$1,512,621,334	\$1,034,000,458
Caldwell-Hays ESD #1 ***	\$367,175,606	\$204,474,952	\$368,067,413	\$210,298,987
Caldwell ESD #2	\$134,859,530	\$80,233,680	\$145,862,990	\$84,883,158

Note: Totals were gathered from the adjusted certified totals closest to October 1 of each year.

*** These entities have a portion of their area located inside Caldwell County.

Adopted Tax Rates & Exemptions for All Entities

Entity	2012 Tax Rate	2011 Tax Rate	2010 Tax Rate	Exemptions (subject to application and verification of eligibility)				
				Homestead	Over 65	Disabled Person	Freeze Applies	Disabled Veteran
Caldwell County	0.6907	0.6908	0.6909	0	\$10,000	0	Yes	DV1 10% - 29% \$5,000 DV2 30% - 49% \$7,500 DV3 50% - 69% \$10,000 DV4 70%- 100% \$12,000
Farm to Market	0.0001	0.0001	0.0001	\$3,000	\$10,000 total	0	Yes	
Lockhart I.S.D.	1.1868	1.1882	1.1948	\$15,000	\$14,000	\$10,000	Yes	
Luling I.S.D.	1.1152	1.0390	1.0390	\$15,000	\$10,000	\$10,000	Yes	
Prairie Lea I.S.D.	0.9700	0.9500	0.9500	\$15,000	\$10,000	\$10,000	Yes	
Lockhart City	0.7227	0.7228	0.7292	0	\$10,000	0	Yes	
Luling City	0.4400	0.4346	0.4346	0	\$3,000	\$3,000	Yes	
Martindale City	0.4400	0.4300	0.4160	0	\$10,000	0	No	
Mustang Ridge City	0.3825	0.3578	0.3371	0	\$5,000	0	No	
Niederwald City	0.2875	0.2954	0.3000	0	0	0	Yes	
Uhland City	0.1700	0.1700	0.1700	\$5,000 Min or 1%	\$10,000	\$10,000	Yes	
Caldwell-Hays ESD1	0.1000	0.1000	0.1000	0	0	0	No	
Caldwell ESD #2	0.0990	0.0978	0.1000	0	0	0	No	
Gonzales U.G. Water	0.0099	0.0114	0.0114	0	0	0	No	
Plum Creek Consvr	0.0210	0.0200	0.0195	0	\$10,000	0	No	
Plum Creek U.G.	0.0210	0.0200	0.0195	0	0	0	No	

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Residence Homestead

HB 252 sets forth new requirements to include requiring the property owner to state on the application that the owner is not claiming a residence homestead exemption on another property in or outside Texas. Tax Code Section 11.43 prohibits a chief appraiser from allowing a residence homestead exemption unless the address on the driver's license or state-issued personal identification certificate corresponds to the address on the applicant's vehicle registration receipt or utility bill, and it must correspond to the address for which the exemption is being claimed.

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Tax Freeze only applies to Over 65 and Disabled Person exemptions.

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Disabled Person exemption requires an original letter from the Social Security Administration showing proof of disability and the date the person qualified for the benefits.

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Disabled Veteran exemption requires an original letter from the Veterans Administration showing the percentage of disability for the qualifying person.

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Disabled Veterans--Residence Homestead

A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.