



CALDWELL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2014

Caldwell County Appraisal District Mission Statement

We are required by State Law to provide property tax appraisals that are equal, uniform, and at market value. The State Comptroller Tax Division monitors and conducts reviews of our appraisal standards to make sure we adhere to State Law. What this means for the average property owner is that any increase or decrease in the valuation of a property is part of our effort to adhere to State Law. This will be accomplished by maintaining the highest standards in appraisal practices and lay by developing personnel who are professional and knowledgeable and operate under the stands of:

- The Property Tax Assistance Division of the Texas Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

The Appraisal District does not set tax rates. These tax rates are set by each of the individual taxing entities of Caldwell County. Lists of these entities are available upon request or can be found on our website.

Appraisal District Overview

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.

Governance

The Appraisal District operations are governed by the Board of Directors whose members are elected by the voting taxing units every two years. The Board's primary responsibilities are:

- Appoint the Chief Appraiser
- Adopt the Districts annual operating budget
- Contract for necessary services; Complying with the competitive bidding requirement established by law.
- Appoint the Appraisal Review Board
- Adopt a Biennially written plan for the periodic reappraisal of all property within the appraisal district office
- Make general policies on the appraisal district's operation

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered and there are no legal limits to the number of terms a board member can serve.

County Statistics

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:

Property Types	Property Count	Market Value
Residential, Commercial, Business, and MH on land	19,928	\$2,339,654,391
Manufactured Homes (MH) on separate personal	2,022	\$42,535,416
Business Personal Property	1,992	\$272,224,880
Minerals, Utilities, and Pipeline	20,231	\$239,189,140

School Districts

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.

Valuation Data

Caldwell County is on a three year rotation for an onsite inspection for real property.

After analysis the overall market for rural acreage values increased between 1% and 27%. There were several areas that may not have seen these changes and some areas may have seen a small decrease. Some neighborhoods experienced a high foreclosure rate therefore the market value was adjusted to reflect those findings. Various market values may have been changed based on category types to reflect sale prices.

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. There are other exemptions available. Please check our website or call our office.

Collections Department

Caldwell County appraisal district contracts with 16 of our local taxing entities to create a consolidated tax collection office. Caldwell CAD has an average Collection Rate of 96%. 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.

Property Appeal Process

The Appraisal Review Board (ARB) consists of five members appointed by the Board of Directors. Members of the ARB serve two-year staggered terms and are limited by law to serving three consecutive two-year terms. To be eligible to serve on the ARB, an individual must be a resident of the district and must have resided in the district for at least two years. Board members are also required to attend annual training classes to be eligible to serve in any given year.

The Appraisal Review Board responsibilities are:

- Determining protests initiated by property owners
- Determining challenges initiated by taxing units
- Correcting clerical errors in the appraisal records and the appraisal rolls
- Acting on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code
- Determining whether exemptions and special appraisals are improperly granted and;
- Taking other actions or making other determinations authorized by the Property Tax Code

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. We will work with our Farmers and Ranchers during the drought. We are currently requesting updated applications on each property every five years or sooner if warranted.

The Agricultural Advisory Board is a three member board appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural valuation within the district's boundaries and to assist in determining typical practices and standards used in various farming operations.

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.

Caldwell County	2014 CERTIFIED TOTALS	As of Certification
Property Count: 43,958	CAD - Caldwell Appraisal District ARB Approved Totals	7/22/2014 1:39:29PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	7,858		\$6,826,600	\$640,976,470
B	MULTIFAMILY RESIDENCE	212		\$3,570	\$34,720,532
C1	VACANT LOTS AND LAND TRACTS	1,736		\$0	\$23,726,165
D1	QUALIFIED OPEN-SPACE LAND	4,802	290,990.2061	\$0	\$786,299,983
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,455		\$578,960	\$25,372,841
E	RURAL LAND, NON QUALIFIED OPEN SP	5,828	32,344.7835	\$8,880,520	\$483,204,945
F1	COMMERCIAL REAL PROPERTY	983		\$2,653,970	\$157,103,978
F2	INDUSTRIAL AND MANUFACTURING REA	36		\$28,380	\$14,862,530
G1	OIL AND GAS	14,343		\$0	\$238,670,020
J2	GAS DISTRIBUTION SYSTEM	9		\$0	\$1,467,860
J3	ELECTRIC COMPANY (INCLUDING CO-OP	53		\$0	\$70,139,210
J4	TELEPHONE COMPANY (INCLUDING CO-	39		\$0	\$6,026,380
J5	RAILROAD	17		\$0	\$12,947,590
J6	PIPELAND COMPANY	111		\$0	\$16,754,900
J9	RAILROAD ROLLING STOCK	2		\$0	\$3,434,160
L1	COMMERCIAL PERSONAL PROPERTY	1,346		\$0	\$82,437,100
L2	INDUSTRIAL AND MANUFACTURING PERS	322		\$0	\$70,990,420
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,629		\$2,808,230	\$31,913,340
M2	TANGIBLE OTHER PERSONAL, OTHER	1		\$0	\$0
N	INTANGIBLE PROPERTY AND/OR UNCERT	1		\$0	\$0
O	RESIDENTIAL INVENTORY	308		\$0	\$3,430,270
S	SPECIAL INVENTORY TAX	19		\$0	\$3,764,260
X	TOTALLY EXEMPT PROPERTY	6,672		\$25,364,350	\$157,676,287
	Totals		323,334.9896	\$47,144,580	\$2,865,919,241

The Caldwell CAD serves the following taxing units.

Entity	2013	2013	2014	2014
	Total Market	Net Taxable	Total Market	Net Taxable
Caldwell CAD	\$2,741,792,631	\$1,863,559,056	\$2,894,480,927	\$1,951,805,182
Caldwell County	\$2,744,967,711	\$1,836,591,741	\$2,894,480,927	\$1,922,046,797
Farm to Market	\$2,741,792,631	\$1,821,065,595	\$2,891,046,767	\$1,906,795,044
Lockhart I.S.D.	\$1,734,783,932	\$1,063,605,342	\$1,810,842,602	\$1,096,883,871
Luling I.S.D.	\$554,097,139	\$404,299,645	\$585,755,177	\$428,342,425
Prairie Lea I.S.D.	\$136,282,483	\$86,094,853	\$157,075,816	\$104,720,901
Gonzales I.S.D. ***	\$51,882,963	\$22,292,321	\$53,184,123	\$22,938,692
Hays I.S.D. ***	\$37,378,840	\$24,356,381	\$41,814,640	\$26,451,659
San Marcos I.S.D. ***	\$178,460,170	\$117,951,702	\$191,645,820	\$126,312,415
Waelder I.S.D. ***	\$50,455,120	\$15,481,486	\$52,268,830	\$16,664,427
ACC College ***	\$37,452,370	\$23,399,811	\$41,596,090	\$25,033,159
Lockhart City	\$605,920,286	\$487,288,444	\$640,779,218	\$501,427,518
Luling City	\$230,315,400	\$200,400,824	\$235,222,907	\$201,980,045
Martindale City	\$53,840,551	\$48,639,381	\$56,390,647	\$51,002,859
Mustang Ridge City ***	\$20,877,190	\$12,761,496	\$22,025,200	\$13,490,480
Niederwald City ***	\$5,741,996	\$4,969,466	\$5,745,686	\$4,942,656
San Marcos City ***	\$23,363,250	\$16,571,350	\$26,316,810	\$18,686,780
Uhland City ***	\$10,507,730	\$9,483,162	\$12,686,870	\$11,125,587
Gonzales U.G. Water ***	\$212,670,155	\$87,599,741	\$219,359,415	\$90,532,438
Plum Creek Conservation ***	\$1,574,013,621	\$1,075,778,590	\$1,607,495,278	\$1,068,438,082
Plum Creek U.G. ***	\$1,562,792,061	\$1,077,799,855	\$1,607,495,278	\$1,081,739,774
Caldwell-Hays ESD #1 ***	\$372,520,445	\$217,589,894	\$431,463,854	\$262,546,896
Caldwell ESD #2	\$145,102,130	\$83,483,891	\$153,315,150	\$86,240,343

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.