



CALDWELL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2019

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 12 miles Southeast of San Marcos. Caldwell County is greatly affected by the Austin metro and San Marcos area market values.

The district maintains appraisal values on approximately:

Property Types	Property Count	Market Value
Residential, Commercial, Business, and MH on land	21,116	\$4,134,908,434
Manufactured Homes (MH) on separate personal	3,087	\$90,293,404
Business Personal Property	2,112	\$272,210,661
Minerals, Utilities, and Pipeline	17,567	\$114,648,649

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 an average of 23.3% from 2018 to 2019. Some rural areas saw a higher change. During our market analysis of rural acreage, we modified our rural land zones to better reflect current land market areas throughout the county. This change was reflected in our schedules that are 19 rural land market land zones. Total all real property Net Taxable value increased +16.67% from 2018 to 2019. There were several areas that may not have seen these changes and some areas may have seen a small decrease. Our Utility Package values increased from \$13,000 to \$14,000 for the full water, septic, & sewer package. Various market values may have been changed based on category types to reflect sale prices. Some residential neighborhoods changed from +10% to +79% based on sales analysis. Luling residential land increased from +4.0% to 177% depending on the area and market analysis. The Luling residential land valuation method changed from the front foot to the square foot calculation method schedules. Residential houses increased from +8% to +20% depending on each class and market analysis. Multi-family properties increased from +2% to +10%. Manufactured home schedules increased +25% based on market analysis. Commercial land values in Lockhart did not change, but Luling commercial land increased +35% to +116% depending on the area. Commercial carwash properties were reviewed and are now more consistent in our valuation methods. Rural community residential lots were increased from +20% to +75% depending on how long those values haven't been adjusted and market analysis. The 2019 mineral values increased some from 2018 due to market change in oil 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. The State mandatory homestead exemption amount is \$25,000 for school districts. 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 County Appraisal District 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 County Appraisal District 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 as warranted. This will happen if the ownership changes or if the use changes. Other reason may apply.

The Agricultural Advisory Board is a four 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	2019 CERTIFIED TOTALS	As of Certification
Property Count: 43,847	CAD - Caldwell Appraisal District Grand Totals	7/22/2019 11:00:45AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,525		\$22,897,780	\$1,060,511,147	\$995,552,680
B	MULTIFAMILY RESIDENCE	237		\$4,964,300	\$58,417,846	\$58,177,514
C1	VACANT LOTS AND LAND TRACTS	1,836		\$21,660	\$61,805,486	\$61,764,764
D1	QUALIFIED OPEN-SPACE LAND	4,851	288,225.0389	\$0	\$1,511,026,739	\$25,255,140
D2	IMPROVEMENTS ON QUALIFIED OP	1,581		\$911,620	\$39,131,750	\$38,922,724
E	RURAL LAND, NON QUALIFIED OPE	7,476	35,726.7117	\$25,529,640	\$941,526,470	\$898,398,141
F1	COMMERCIAL REAL PROPERTY	1,048		\$8,989,620	\$236,208,744	\$236,176,488
F2	INDUSTRIAL AND MANUFACTURIN	37		\$1,310	\$20,729,280	\$20,729,280
G1	OIL AND GAS	12,369		\$0	\$114,229,421	\$114,229,421
J2	GAS DISTRIBUTION SYSTEM	9		\$0	\$1,870,060	\$1,870,060
J3	ELECTRIC COMPANY (INCLUDING C	67		\$0	\$69,149,740	\$69,149,740
J4	TELEPHONE COMPANY (INCLUDI	38		\$0	\$4,414,730	\$4,414,730
J5	RAILROAD	17		\$0	\$17,872,500	\$17,872,500
J6	PIPELAND COMPANY	120		\$0	\$26,497,710	\$26,497,710
J9	RAILROAD ROLLING STOCK	1		\$0	\$5,000,000	\$5,000,000
L1	COMMERCIAL PERSONAL PROPE	1,424		\$0	\$94,151,250	\$93,207,154
L2	INDUSTRIAL AND MANUFACTURIN	286		\$0	\$39,591,290	\$39,591,290
M1	TANGIBLE OTHER PERSONAL, MOB	2,165		\$6,784,760	\$61,614,714	\$59,617,724
M2	TANGIBLE OTHER PERSONAL, OTH	1		\$0	\$0	\$0
N	INTANGIBLE PROPERTY AND/OR U	2		\$0	\$0	\$0
O	RESIDENTIAL INVENTORY	59		\$0	\$1,202,070	\$1,202,070
S	SPECIAL INVENTORY TAX	30		\$0	\$6,850,400	\$6,850,400
X	TOTALLY EXEMPT PROPERTY	5,997		\$693,430	\$237,750,060	\$0
	Totals		323,951.7506	\$70,794,120	\$4,609,551,407	\$2,774,479,530

The Caldwell CAD serves the following taxing units.

2018 & 2019 Certified Values Comparison

Entity	7/23/2018	7/23/2018	7/22/2019	7/22/2019	Market % Diff	Net Taxable % Diff
	Total Market	Net Taxable	Total Market	Net Taxable		
Caldwell CAD	\$ 3,797,531,542	\$ 2,388,152,804	\$ 4,609,551,407	\$ 2,774,479,530	121.4%	116.2%
Caldwell County	\$ 3,797,528,242	\$ 2,359,226,052	\$ 4,609,485,527	\$ 2,746,074,424	121.4%	116.4%
Farm to Market	\$ 3,786,939,302	\$ 2,336,667,962	\$ 4,603,317,697	\$ 2,727,754,094	121.6%	116.7%
Lockhart I.S.D.	\$ 2,474,843,415	\$ 1,416,928,690	\$ 3,015,955,717	\$ 1,683,403,361	121.9%	118.8%
Luling I.S.D.	\$ 641,766,182	\$ 406,059,109	\$ 784,762,372	\$ 483,127,589	122.3%	119.0%
Prairie Lea I.S.D.	\$ 195,625,685	\$ 103,513,894	\$ 234,359,487	\$ 114,328,938	119.8%	110.4%
Gonzales I.S.D. ***	\$ 74,140,660	\$ 31,267,566	\$ 93,718,311	\$ 37,744,116	126.4%	120.7%
Hays I.S.D. ***	\$ 56,037,550	\$ 32,393,717	\$ 69,315,942	\$ 38,297,948	123.7%	118.2%
San Marcos I.S.D. ***	\$ 266,983,940	\$ 161,508,941	\$ 309,835,544	\$ 180,851,109	116.1%	112.0%
Waelder I.S.D. ***	\$ 79,450,510	\$ 22,746,703	\$ 98,956,394	\$ 24,832,426	124.6%	109.2%
ACC College ***	\$ 57,662,700	\$ 30,838,298	\$ 71,334,722	\$ 36,226,117	123.7%	117.5%
Lockhart City	\$ 845,906,769	\$ 670,718,719	\$ 971,161,060	\$ 762,401,608	114.8%	113.7%
Luling City	\$ 286,446,023	\$ 235,932,731	\$ 345,855,139	\$ 279,780,202	120.7%	118.6%
Martindale City	\$ 74,990,159	\$ 66,328,252	\$ 85,973,884	\$ 73,665,445	114.6%	111.1%
Mustang Ridge City ***	\$ 38,809,390	\$ 26,118,769	\$ 41,731,130	\$ 27,492,069	107.5%	105.3%
Niederwald City ***	\$ 12,889,510	\$ 10,964,927	\$ 27,805,630	\$ 25,089,725	215.7%	228.8%
San Marcos City ***	\$ 36,221,810	\$ 25,545,860	\$ 40,928,870	\$ 28,660,240	113.0%	112.2%
Uhland City ***	\$ 14,964,320	\$ 13,559,183	\$ 17,841,080	\$ 15,823,388	119.2%	116.7%
Gonzales U.G. Water ***	\$ 327,086,297	\$ 126,460,633	\$ 414,426,327	\$ 148,976,303	126.7%	117.8%
Plum Creek Conservation ***	\$ 2,054,482,952	\$ 1,283,332,323	\$ 2,513,975,432	\$ 1,524,721,352	122.4%	118.8%
Plum Creek U.G. ***	\$ 2,054,337,392	\$ 1,299,178,637	\$ 2,518,070,718	\$ 1,545,144,576	122.6%	118.9%
Caldwell-Hays ESD #1 ***	\$ 619,109,596	\$ 376,952,889	\$ 773,206,698	\$ 460,375,779	124.9%	122.1%
Caldwell ESD #2	\$ 214,698,057	\$ 111,263,639	\$ 261,376,889	\$ 129,985,088	121.7%	116.8%
Caldwell ESD #3	\$ 200,919,480	\$ 127,547,460	\$ 236,020,192	\$ 142,488,808	117.5%	111.7%
Caldwell ESD #4	\$ 220,734,355	\$ 110,608,172	\$ 276,196,626	\$ 130,188,340	125.1%	117.7%
Caldwell County MUD 1	\$ 11,571,000	\$ 291,410	\$ 14,232,830	\$ 303,730	123.0%	104.2%
Caldwell Valley MUD 1	\$ 2,280,900	\$ 83,950	\$ 2,787,000	\$ 88,580	122.2%	105.5%
Cotton Center MUD 2	\$ 2,765,630	\$ 134,240	\$ 3,464,890	\$ 138,810	125.3%	103.4%

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