



CALDWELL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2024

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.
- 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	24,205	\$10,393,335,793
Manufactured Homes (MH) on separate personal	3,952	\$280,178,416
Business Personal Property	2,300	\$565,216,730
Minerals, Utilities, and Pipeline	17,409	\$164,322,271

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 6% from 2023 to 2024. Some rural areas saw a higher change. During our market analysis of rural acreage, we reviewed our rural land zones to better reflect current land market areas throughout the county. This change was reflected in our schedules that are 35 rural land and rural subdivision market land zones. Total all real property Net Taxable value increased +10.9% from 2023 to 2024. There were several areas that may not have seen these changes and some areas may have seen a small decrease. Our Utility Package values remained at \$18,000 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 in Lockhart changed from -8.0% to +25% based on sales analysis. Luling residential land remained stable or decreased depending on the area and market analysis. The Luling residential land valuation method using square foot calculation method schedules. Residential houses adjusted from -1.8% to +1.8% depending on each class and market analysis. Multi-family properties increased from +2% to +5%. Manufactured home schedules increased +3.5% to 7% based on market analysis. Commercial land values in Lockhart and Luling had changed depending on the area. Rural community residential lots were increased from +11% to +30% depending on how long those values haven't been adjusted and market analysis. The 2024 mineral values increased 8.1% from 2023 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, your state issued ID address must match the physical address of the property in which you are qualify for. You may prorate your homestead exemption. 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 two years 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 \$100,000 for school districts. Please check our website or call our office.

Collections Department

Caldwell County Appraisal District contracts with 19 of our local taxing entities to create a consolidated tax collection office. Caldwell County Appraisal District has an average Collection Rate of 94.49%. 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

Property owners have a right to appeal a value if they believe it's over market value or appraised unequally compared with other like properties appropriately adjusted. Property owners who attend a hearing before the ARB and are dissatisfied with the decision of that board have the right to appeal the decision to district court or through binding arbitration.

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 and/or questionnaires on each property as warranted. This will happen if the ownership changes or if the use changes.

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			2024 CERTIFIED TOTALS		As of Certification	
Property Count: 47,463			CAD - Caldwell Appraisal District ARB Approved Totals		7/23/2024	12:30:35PM
Land			Value			
Homesite:			725,605,510			
Non Homesite:			1,569,775,873			
Ag Market:			4,213,486,868			
Timber Market:			1,626,780	Total Land	(+)	6,510,495,031
Improvement			Value			
Homesite:			1,946,733,073			
Non Homesite:			2,079,765,254	Total Improvements	(+)	4,026,498,327
Non Real			Count	Value		
Personal Property:	2,255			562,802,630		
Mineral Property:	17,386			164,287,035		
Autos:	0			0	Total Non Real	(+)
					Market Value	=
						727,089,665
						11,264,083,023
Ag			Non Exempt	Exempt		
Total Productivity Market:	4,185,484,828			29,628,820		
Ag Use:	22,521,377			135,050	Productivity Loss	(-)
Timber Use:	17,150			0	Appraised Value	=
Productivity Loss:	4,162,946,301			29,493,770		
					Homestead Cap	(-)
					23.231 Cap	(-)
					Assessed Value	=
						6,579,745,046
					Total Exemptions Amount (Breakdown on Next Page)	(-)
						526,595,221
					Net Taxable	=
						6,053,149,825

The Caldwell CAD serves the following taxing units.

2023 & 2024 Certified Values Comparison

Entity	7/20/2023	7/20/2023	7/23/2024	7/23/2024	Market % Diff	Net Taxable % Diff
	Total Market	Net Taxable	Total Market	Net Taxable		
Caldwell CAD	\$ 10,521,663,539	\$ 5,561,777,796	\$ 11,409,000,394	\$ 6,169,729,964	108.4%	110.9%
Caldwell County	\$ 10,521,644,399	\$ 5,528,589,317	\$ 11,408,981,254	\$ 6,135,911,846	108.4%	111.0%
Farm to Market	\$ 10,514,945,229	\$ 5,509,235,204	\$ 11,401,820,254	\$ 6,114,824,655	108.4%	111.0%
Lockhart I.S.D.	\$ 7,181,163,628	\$ 3,644,351,509	\$ 7,868,590,060	\$ 3,824,432,712	109.6%	104.9%
Luling I.S.D.	\$ 1,469,344,824	\$ 771,352,766	\$ 1,586,403,979	\$ 758,604,556	108.0%	98.3%
Prairie Lea I.S.D.	\$ 583,452,229	\$ 232,618,442	\$ 655,596,069	\$ 230,340,945	112.4%	99.0%
Gonzales I.S.D. ***	\$ 189,931,307	\$ 66,581,138	\$ 231,168,797	\$ 68,503,659	121.7%	102.9%
Hays I.S.D. ***	\$ 230,545,392	\$ 136,684,208	\$ 241,022,228	\$ 137,321,473	104.5%	100.5%
San Marcos I.S.D. ***	\$ 648,721,057	\$ 310,041,958	\$ 707,309,235	\$ 292,581,288	109.0%	94.4%
Waelder I.S.D. ***	\$ 214,527,356	\$ 53,750,221	\$ 220,636,736	\$ 50,290,585	102.8%	93.6%
ACC College ***	\$ 230,400,672	\$ 137,259,348	\$ 240,405,828	\$ 146,573,266	104.3%	106.8%
Lockhart City	\$ 2,051,197,207	\$ 1,464,219,844	\$ 2,253,546,172	\$ 1,696,468,091	109.9%	115.9%
Luling City	\$ 582,597,667	\$ 446,823,109	\$ 631,999,920	\$ 489,715,344	108.5%	109.6%
Martindale City	\$ 162,018,353	\$ 120,443,295	\$ 170,374,823	\$ 131,179,092	105.2%	108.9%
Mustang Ridge City ***	\$ 102,283,282	\$ 54,695,813	\$ 115,748,336	\$ 59,673,937	113.2%	109.1%
Niederwald City ***	\$ 101,701,504	\$ 87,764,680	\$ 121,848,654	\$ 100,645,743	119.8%	114.7%
San Marcos City ***	\$ 87,254,120	\$ 50,049,080	\$ 84,828,230	\$ 46,277,960	97.2%	92.5%
Umland City ***	\$ 44,596,932	\$ 35,490,514	\$ 51,112,269	\$ 38,060,961	114.6%	107.2%
Gonzales U.G. Water ***	\$ 914,591,826	\$ 304,996,417	\$ 997,050,082	\$ 322,131,280	109.0%	105.6%
Plum Creek Conservation ***	\$ 5,796,101,342	\$ 3,074,478,173	\$ 6,429,108,790	\$ 3,499,564,281	110.9%	113.8%
Plum Creek U.G. ***	\$ 5,795,763,902	\$ 3,093,193,892	\$ 6,428,820,710	\$ 3,518,749,862	110.9%	113.8%
Caldwell-Hays ESD #1 ***	\$ 2,109,341,786	\$ 1,109,316,762	\$ 2,192,345,773	\$ 1,176,536,935	103.9%	106.1%
Caldwell ESD #2	\$ 637,351,332	\$ 319,294,388	\$ 704,750,359	\$ 372,208,535	110.6%	116.6%
Caldwell ESD #3	\$ 516,285,968	\$ 245,474,069	\$ 557,883,573	\$ 260,113,164	108.1%	106.0%
Caldwell ESD #4	\$ 710,613,109	\$ 282,692,698	\$ 768,013,279	\$ 298,114,505	108.1%	105.5%
Caldwell ESD #5			\$ 10,781,834,993	\$ 5,597,334,540		
Bollinger MUD	\$ 6,506,630	\$ 152,920	\$ 6,397,580	\$ 42,280	98.3%	27.6%
Caldwell County MUD 1	\$ 38,534,565	\$ 1,257,833	\$ 40,830,650	\$ 1,252,885	106.0%	99.6%
Caldwell County MUD 2	\$ 13,565,650	\$ 8,224,270	\$ 33,143,764	\$ 26,441,673	244.3%	321.5%
Caldwell County MUD 3	\$ 11,980,170	\$ 1,567,308	\$ 16,381,730	\$ 1,598,655	136.7%	102.0%
Caldwell County MUD 4	\$ 4,411,050	\$ 33,610	\$ 14,798,140	\$ 81,850	335.5%	243.5%
Caldwell County MUD 5			\$ 6,201,420	\$ 66,130		
Caldwell County MUD 6			\$ 7,169,670	\$ 560,040		
Caldwell Valley MUD 1	\$ 5,962,530	\$ 98,110	\$ 5,986,120	\$ 96,010	100.4%	97.9%
Chisholm MUD 1	\$ 8,052,630	\$ 655,690	\$ 9,242,200	\$ 591,530	114.8%	90.2%
Cotton Center MUD 2	\$ 7,377,260	\$ 149,810	\$ 7,378,340	\$ 144,800	100.0%	96.7%
Ranch at Clearfork MUD 1	\$ 7,377,260	\$ 149,810	\$ 6,626,080	\$ 429,730	89.8%	286.9%
Ranch at Clearfork MUD 3	\$ 7,377,260	\$ 149,810	\$ 5,886,830	\$ 122,800	79.8%	82.0%

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