
2014 ANNUAL REPORT



Hays Central Appraisal District



This is the Third edition of the Hays Central Appraisal District (HCAD) Annual Report. The report includes information on the following areas that we believe are important to give you insight into the performance of your Appraisal District.

- Taxing Entities HCAD serves
- HCAD Reappraisal Plan
- Comptroller's Property Value Study and Methods Assistance Program
- HCAD Budget
- Growth indicators

Appraisal districts were created and are governed by the Texas Property Tax Code. The Code was created in 1979 by legislation known as the Peveto Bill. Prior to the creation of appraisal districts all taxing entities had their own appraisal staff. Properties were often listed on different taxing entities rolls at dramatically different appraised values; and assessment ratios were also applied with no uniformity between entities. The Peveto Bill created one appraisal district within each county to appraise properties for all taxing entities at 100% market value with fairness and equality, and abolished assessment ratios. The plan was to create a level playing field where no one would be subject to paying taxes based on more or less than their fair share.

Hays Central Appraisal District is here to serve you through discovering, listing and appraising your property fairly and uniformly. The Appraisal District is *not a taxing entity* and *does not set tax rates or collect taxes*. The Appraisal District team has many responsibilities and we must be good stewards. We know that we are here to serve you, the property owners of Hays County, and we are committed to performing our work with courtesy, professionalism and excellence.

Our hope is that through this report you will find that you are well served and gain a better understanding into the challenges and successes of your Hays Central Appraisal District.

David G. Valle
Chief Appraiser

Taxing Entities Served by the Hays Central Appraisal District

HCAD is an Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within Hays County. There are 46 taxing entities partially or totally within the District's boundaries. Currently, these taxing entities are as follows:

HAYS COUNTY

Hays County Special Road

<u>CITIES</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL DISTRICTS</u>
Austin, City of	Blanco ISD	Austin Community College District
Bear Creek, Village of	Comal ISD	Caldwell Hays CO ES Dist #1
Buda, City of	Dripping Springs ISD	Greenhawe Water Control & Impt Dist #2
Dripping Springs, City of	Hays ISD	Hays Co ES Dist #3
Hays, City of	Johnson City ISD	Hays Co ES Dist #5
Kyle, City of	San Marcos ISD	Hays Co ES Dist #6
Mountain City, City of	Wimberley ISD	Hays Co ES Dist #8
Niederwald, City of		Hays Co MUD Dist #4
San Marcos, City of		Hays Co MUD Dist #5
Uhland, City of		Hays Co Water Control & Impt Dist #1
Woodcreek, City of		Hays Co Water Control & Impt Dist #2
		Headwaters MUD
		North Hays Co ES Dist #1
		North Hays Co MUD #1
		Northeast Hays Co ES Dist #2
		Plum Creek Conservation Dist
		Plum Creek Ground Water
		Reunion Ranch Water Control & Impt Dist
		South Buda Water Control & Impt Dist #1
		Sunfield MUD #1
		Sunfield MUD #2
		Sunfield MUD #3
		Sunfield MUD #4
		Wimberley Fire Hays Co ES Dist #4
		Wimberley Hays Co ES Dist #7
		York Creek Improvement Dist



HCAD as a Resource

Communication: We believe it is very important to keep the HCAD Taxing Entities informed with timely delivery of a complete and accurate certified appraisal roll, monthly report of changes, budget, reappraisal plan, audit reports and all other information that relates to HCAD's service to them.

Compliance and Performance: We are pleased to file all reports related to property values and exemptions that are required by the Comptroller's Office for the Taxing Entities. We are also proud to have performed well in the State Property Value Study and the Methods Assistance Program Audit.

Sharing Technology: We are pleased through our contract with Pictometry to share digital ortho and oblique images and software with our Taxing Entities. This unique relationship provides for one purchase to benefit all those who pay into the HCAD budget. These images can be used in many ways, such as, planning, development, emergency management, etc.

Hays Central Appraisal District Reappraisal Plan

The Board of Director's establishes a reappraisal plan in compliance with Section 6.05 of the Texas Property Tax Code. This plan is reviewed and adopted biennially to inform the public and taxing entities of the needs and progress of the appraisal process.

HCAD is an Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within Hays County. There are various taxing entities partially or totally within the District's boundaries. These entity types are as follows:

<u>Entities</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
County/ Special Road	2	2	2
Schools	7	7	7
Cities	11	11	11
Special Districts	26	24	24

HCAD currently conducts reappraisal based on a two-year reappraisal plan. While all property values are updated annually to reflect market values, one school district is re-inspected every year. The re-inspection consists of the use of Pictometry images and the geographic information system, augmented by the physical inspection of properties. The account breakdown is based on the Comptroller's Audit Report for each school district.

<u>ISD's:</u>	<u>2014</u>
Blanco ISD	446
Comal ISD	262
Dripping Springs ISD	17,555
Hays ISD	36,546
Johnson City ISD	664
San Marcos ISD	19,019
Wimberley ISD	14,944

For additional details please view the appraisal district's current Reappraisal Plan.

<u>Account Breakdown:</u>	<u>2014</u>
Single Family Residential	49,049
Multi-Family Residential	847
Vacant Lots/Acreage	18,442
Comm/Indust Real & BPP	8,306
Utilities	259
Other	9,734
Exempt Properties	<u>2,793</u>
	89,430

Performance in Comptroller's Property Value Study and Methods Assistance Program

<u>Property Value Study</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Yes/No	Yes	No	Yes	No

CAD Performance Measures

Median Level of Appraisal	0.93	N/A	0.99	N/A
Coefficient of Dispersion	8.72	N/A	9.18	N/A
Price Related Differential	0.99	N/A	1.10	N/A
ISD's with Local Value Assigned	7	N/A	7	N/A

Taxable Value

Blanco ISD	41,257,285	41,029,777	42,177,365	41,416,588
Comal ISD	26,086,570	26,087,245	24,627,471	22,907,127
Dripping Springs ISD	3,083,532,710	2,784,405,155	2,642,626,142	2,589,137,650
Hays ISD	4,551,716,815	4,209,140,175	3,983,624,162	3,809,715,726
Johnson City ISD	56,722,111	55,639,038	51,554,318	53,332,332
San Marcos ISD	3,789,846,082	3,554,044,202	3,272,613,001	3,134,294,654
Wimberley ISD	<u>1,565,042,842</u>	<u>1,504,133,472</u>	<u>1,457,607,780</u>	<u>1,443,747,109</u>

<u>Total Taxable Value</u>	13,114,204,415	12,174,479,064	11,474,830,239	11,094,551,186
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Method Assistance Program

2013

Mandatory Requirements	Pass/Fail
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and the appraisal district communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district's most recent reappraisal Plan current?	PASS

Appraisal District Activities

Rating

Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	EXCEEDS
Appraisal Standards, Procedures and Methodology	EXCEEDS

Appraisal District Ratings:

EXCEEDS—The total point score exceeds 89 MEETS—The total point score ranges from 80 TO 89

NEEDS IMPROVEMENT—The total point score ranges from 70 to < 80. UNSATISFACTORY—The total point score is < 70.

Hays Central Appraisal District Budget

The chief appraiser each year prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the Texas Property Tax Code. The process of publication and adoption of the budget are all mandated by law. Each year the chief appraiser prepares the proposed budget; it is then presented to the full Board of Directors for review. By June 15th, the proposed budget is submitted to all taxing entities participating in the District. The Board shall hold a public hearing, make any changes to the proposed budget and approve the budget before September 15th. Presented below are the current and last two year's budgets with value information:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Hays Appraisal District Budget	2,655,892	2,569,483	2,569,483
<i>Number of Accounts</i>	89,430	88,518	87,605
Residential	49,049	47,234	45,966
Multi-Family	847	835	828
Commercial/Industrial	2,244	2,156	2,137
Farm/Ranch	5,958	4,819	4,640
Vacant Lots/Tracts	11,042	11,667	11,586
Business Personal	6,062	5,608	5,563
Exempt Properties	2,793	2,746	2,692
Other	11,435	14,053	14,193
<i>Staff Positions</i>	35	35	35
<i>Professional Designations</i>	9	11	12
<i>Total Market Value</i>	17,031,100,702	15,736,939,279	15,027,185,291
<i>Levy Information</i>			
County	63,006,265.87	57,810,150.04	54,700,987.46
ISD's	196,683,471.06	176,158,982.84	164,218,966.08
Cities	31,055,519.58	28,117,960.56	25,366,535.49
Special Districts	<u>27,091,678.70</u>	<u>23,835,383.64</u>	<u>21,791,956.13</u>
<i>Total</i>	317,836,935.21	285,922,477.08	266,078,445.16
<i>Percentage of Budget/Levy</i>	0.84%	0.90%	0.97%

The costs of District operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities. The District's budget is currently less than 1% of the entity's levy.

The Board may use excess funds to build reserves for litigation or appropriately approved capital expenditures.

GROWTH INDICATORS

Hays County is geographically located in the southern part of the Austin/Round Rock Metro area and is the fastest growing county in the U.S. with over 150,000 in population. As the economy grows, so will Hays County. While the last three years have been relatively higher in terms of value, there are indications of strong growth as demonstrated by the following indicators:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Deed Transfers	7,547	6,763	6,226
Subdivisions/ Re-Plats	143	112	92
Residential Inventory	1,521	1,840	2,016
Personal Property Accounts	6,062	5,608	5,563
New Improvements			
Residential	1,699	1,511	1,280
Commercial	59	73	51
Other	77	74	44
Confirmed Sales	3,247	2,605	2,026
Sales Confirmation Percentage	43.02%	38.52%	32.54%
New Improvement Taxable Value	\$550,021,276	\$403,804,805	\$355,043,074
Special Appraisal			
Ag Applications Approved	503	536	315
Ag Applications Denied	33	16	18
Ag Rollbacks	104	37	20
Partial Exemptions			
Homestead	33,847	33,112	32,746
Over 65	9,252	8,643	8,044
Disabled	904	930	953
Total Veterans	443	406	343
Partial Veterans	1,180	1,126	1,066

Appeals, Arbitration and Litigation

The appraisal District sends out appraisal notices each year based on changes in value and the re-appraisal plan. Property owners have a right to appeal the values if they believe it is over market value or appraised unequally compared with other like properties appropriately adjusted. Below are statistics related to this process:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Appeals Season			
Total Appeals	8,678	7,318	5,900
Settled with Staff	7,072	6,868	5,369
ARB Hearing	1,606	450	531
ARB –Owner Did Not Appear	575	240	292
ARB Adjusted	966	174	149
ARB Sustain CAD Value	65	36	90
Property Type			
Single-Family Residential	2,872	1,643	1,430
Multi-Family Residential	203	154	115
Land/AG	3,146	3,142	1,691
Commercial/Industrial	933	742	737
Utilities	103	41	109
Request for Arbitration Filed	2	0	0
Lawsuits Filed	5	3	3



Our goal is to provide professional, respectful and courteous service to the public and its entities while producing an accurate, complete and equitable appraisal roll in a timely manner.

A PROPERTY OWNER

Is not dependent on us-

We are dependent on them.

Is not an interruption of our work-

They are the purpose for it.

Is not an outsider to our business-

They are part of it.

Is doing a favor by letting us

Serve their needs

A PROPERTY OWNER

Is a very important person in the world to us.

It is our hope that the Hays Central Appraisal District Annual Report has revealed the stewardship the Board of Directors, Chief Appraiser and Staff exercise in the service of all Hays County Property Owners and Taxing Entities. We are here to serve you and look forward to continued service with excellence.