
2019 ANNUAL REPORT



Hays Central Appraisal District



This is the sixth edition of the Hays Central Appraisal District (Hays CAD) Annual Report. The report includes information in areas we believe are important to give you insight into the performance of your appraisal district.

- Taxing Jurisdictions Served by Hays CAD
- Hays CAD Reappraisal Plan
- Comptroller's Property Value Study (PVS)
- Comptroller's Methods & Assistance Program Review (MAP Review)
- Hays CAD Budget
- Growth Indicators
- Taxpayer Remedies - Appeals, Arbitration and Litigation

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 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 and the taxing jurisdictions through discovering, listing and appraising 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 must be good stewards of the public's trust. We know that we are here to serve and are committed to performing our work with courtesy, professionalism and excellence.

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

Laura Raven
Chief Appraiser

Taxing Entities Served by Hays Central Appraisal District

There are 53 taxing entities partially or totally within the district’s boundaries in four separate categories:

<u>Entities</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County/ Special Road	2	2	2
Schools	7	7	7
Cities	11	11	11
Special Districts	33	32	31

Hays County	<u>SPECIAL DISTRICTS</u>	<u>SPECIAL DISTRICTS</u>
Hays County Special Road	Austin Community College	Reunion Ranch WCID
	Caldwell Hays CO Fire ESD #1	South Buda WCID #1
<u>CITIES</u>	Crosswinds MUD	Springhollow MUD
Austin	Driftwood Conservation District	Sunfield MUD #1
Buda	Driftwood Economic Development MMD	Sunfield MUD #2
Dripping Springs	Greenhawe WCID #2	Sunfield MUD #3
Hays	Hays Co Development District #1	Sunfield MUD #4
Kyle	Hays Co ESD #9	Wimberley Fire Hays Co ESD #4
Mountain City	Hays Co Fire ESD #3	Wimberley Hays Co ESD #7
Niederwald	Hays Co Fire ESD #5	York Creek Improvement District
San Marcos	Hays Co Fire ESD #6	
Uhland	Hays Co Fire ESD #8	
Village of Bear Creek	Hays Co MUD #4	
Woodcreek	Hays Co MUD #5	
	Hays Co WCID #1	
<u>SCHOOL DISTRICTS</u>	Hays Co WCID #2	
Blanco ISD	Headwaters MUD	
Comal ISD	North Hays Co ESD #1	
Dripping Springs ISD	North Hays Co MUD #1	
Hays CISD	North Hays Co MUD #2	
Johnson City ISD	Northeast Hays Co ESD #2	
San Marcos CISD	Plum Creek Conservation District	
Wimberley ISD	Plum Creek Ground Water	

Performance in Comptroller's Property Value Study (PVS)

Tax Code Section 5.10 requires the State Comptroller's office to measure appraisal district performance at least once every two years and to publish the results. The Comptroller's Property Tax Assistance Division (PTAD) measures the level and uniformity of property tax appraisals.

Property Value Study	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
San Marcos CISD only		Yes	No	Yes

CAD Performance Measures

Median Level of Appraisal	N/A	.98	N/A	.99
Coefficient of Dispersion	N/A	8.21	N/A	4.05
Price Related Differential	N/A	1.07	N/A	1.01
ISD's with Local Value Assigned	1	6	N/A	7

Taxable Value of School Districts

Blanco ISD	61,497,021	52,139,429	50,284,129	46,809,573
Comal ISD	34,971,697	30,964,916	27,577,259	27,543,188
Dripping Springs ISD	5,030,432,324	4,347,175,463	3,891,043,693	3,490,238,523
Hays CISD	7,763,413,965	6,789,723,823	6,010,640,313	5,222,296,919
Johnson City ISD	85,573,783	75,246,791	68,706,938	62,016,479
San Marcos CISD	5,404,727,169	4,853,337,867	4,394,540,322	4,118,047,954
Wimberley ISD	2,238,600,076	1,885,094,202	1,762,011,649	1,676,792,637

Total Taxable Value in County

	20,619,216,035	18,033,682,491	16,204,804,303	14,643,745,273
--	----------------	----------------	----------------	----------------

Performance in Comptroller's Methods & Assistance Program Review (MAP)

Tax Code Section 5.102 requires the Comptroller's office to review each appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years.

Methods & Assistance Program - 2019

Mandatory Requirements		PASS/FAIL
1.	Does the appraisal district have up-to-date appraisal maps?	PASS
2.	Is the implementation of the appraisal district's most recent appraisal plan current?	PASS
3.	Are the appraisal district's records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
4.	Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	Rating
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

Ratings:

MEETS ALL—The total point score is 100

MEETS—The total point score ranges from 90 to <100

NEEDS SOME IMPROVEMENT—The total point score ranges from 85 to < 90.

NEEDS SIGNIFICANT IMPROVEMENT—The total point score ranges from 75 to <85.

UNSATISFACTORY—The total point score is < 75.

Hays Central Appraisal District Budget

The process of publication and adoption of the budget is mandated by law. The chief appraiser each year prepares and presents to the Board of Directors a proposed budget for review in compliance with Section 6.06 of the Texas Property Tax Code. The proposed budget is sent, prior to June 15, each year, to the taxing entities participating in the district. The Board shall hold a public hearing, may make changes to the proposed budget and then approve the budget before September 15th. Below are the current and last two year's budgets with value information:

	2019	2018	2017
Approved Budget	3,493,988	3,126,853	2,989,252
Number of Accounts	106,051	102,021	98,428
Residential	59,929	57,409	55,064
Multi-Family	1,011	935	896
Commercial/Industrial	2,782	2,634	2,551
Farm/Ranch	6,923	6,765	6,479
Vacant Lots/Tracts	10,766	11,287	10,720
Business Personal	6,987	6,661	7,067
Exempt Properties	3,526	3,432	3,145
Other(Cat.D,J,M,O,S)	14,127	12,898	12,506
Staff Positions	38	37	36
Professional Designations	16	15	12
Total Market Value	26,040,450,434	23,462,009,313	21,307,907,815
Levy Information			
County	90,859,293.14	77,848,048.86	70,495,328.06
ISD's	304,966,293.08	244,584,942.11	216,844,290.67
Cities	55,382,852.13	41,698,313.41	36,826,282.64
Special Districts	<u>52,746,944.09</u>	<u>38,014,733.91</u>	<u>31,911,993.72</u>
Total	503,955,382.44	452,246,279.41	402,146,038.29
Percentage of Budget/Levy	0.62%	0.66%	0.70%

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 entities levy.

Growth Indicators

Hays County is geographically located in the southern part of the Austin/Round Rock Metro area and is one of the fastest growing counties in the U.S. with over 230,000 in population in 2019 per the U.S. Census Bureau. As the economy grows, so will Hays County. The last three years have been relatively high in terms of increasing values. There is strong growth as demonstrated by the following:

	2019	2018	2017
Deed Transfers	13,952	11,884	10,604
Subdivisions/ Re-Plats	182	176	169
Residential Inventory	3,804	2,943	2,495
Personal Property Accounts	9,540	7,497	7,051
New Improvements			
Residential	3,376	2,725	2,272
Commercial	212	91	106
Other	552	637	441
Confirmed Sales	3,984	5,041	3,344
Sales Confirmation Percentage	42.36%	42.42%	37.46%
New Improvement Taxable Value	\$992,352,250	\$ 855,131,377	\$797,338,654
Special Appraisal			
Ag Applications Approved	689	565	538
Ag Applications Denied	193	106	91
Ag Rollbacks	83	69	89
Partial Exemptions			
Homestead	42,548	40,097	38,650
Over 65	13,622	12,454	11,614
Disabled	911	845	914
Total Veterans	950	635	692
Partial Veterans	1,658	1,689	1,426

Appeals, Arbitration and Litigation

The District sends out appraisal notices each year based on changes in market value and the re-appraisal plan. Property owners have a right to appeal a value if they believe it is over market value or appraised unequally compared with other like properties appropriately adjusted. The Hays County Appraisal Review Board (ARB) conducts hearing on appeals that can't be settled between the district and

Appeals	2019	2018	2017
Total Appeals	21,848	18,211	14,602
Settled with Staff	15,056	15,129	12,719
ARB Hearing	3,741	2,496	1,883
ARB –Owner Did Not Appear	2,394	930	922
ARB Adjusted	2,668	1,122	704
ARB Sustain CAD Value	1,073	444	257

Property Types	2019	2018	2017
Single-Family Residential	10,626	9,507	7,897
Multi-Family Residential	454	345	254
Land/AG	4,156	3,845	3,256
Commercial/Industrial	1,642	1,260	963
Utilities	185	166	116
Other	4,785	3,088	2,116

Other Remedies

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.

	2019	2018	2017
Arbitrations	54	12	5
Lawsuits	104	33	5

Hays CAD as a Resource

Communication:

We believe it is essential to keep the Hays CAD taxing jurisdictions 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 Hays CAD's service to them.

Compliance and Performance:

We understand the importance and comply with all deadlines for timely filing reports related to property values and exemptions that are required by the Comptroller's Office for the taxing jurisdictions. We are also proud to have performed well in the State Property Value Study and the Methods and Assistance Program Audit.

Sharing Technology:

We are pleased that we can share digital aerial images and software with our taxing jurisdictions. This provides for one purchase to benefit all those who pay into the Hays CAD budget. The images can be used in many ways, such as, planning, development, and emergency management.



The Hays Central Appraisal District develops and administers property records and provides appraisal roll services to the taxing jurisdictions located in Hays County. 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.

It is our hope that this 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.

Sincerely,

Laura Raven