
2020 ANNUAL REPORT



Hays Central Appraisal District



This is the seventh 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 54 taxing entities partially or totally within the district’s boundaries in four separate categories:

<u>Entities</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County/ Special Road	2	2	2
Schools	7	7	7
Cities	11	11	11
Special Districts	34	33	32

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

Hays Central Appraisal District Reappraisal Plan

The Board of Directors adopts biennially a reappraisal plan in compliance with Section 6.05 of the Texas Property Tax Code. This plan is established to inform the public and taxing entities of the needs and progress of the appraisal process.

Hays CAD currently conducts reappraisals on a two-year plan. While all property values are updated annually to reflect market values, one school district is re-inspected every year. Re-inspections consist of the use of aerial images and the geographic information system, augmented by physical inspection of properties.

The Director of Operations and the Director of Appraisal assist the Chief Appraiser in the day to day operations of the district office including the appraisal of properties. The district employs the services of Capitol Appraisal Group, as an appraisal firm, to appraise all minerals, industrial plants, pipelines, industrial personal property and utilities within the boundaries of the appraisal district.

The following property count breakdowns are based on 2020 Comptroller's Audit Reports for each school district.

School District: **2020**

Blanco ISD	437
Comal ISD	257
Dripping Springs ISD	22,194
Hays CISD	49,216
Johnson City ISD	698
San Marcos CISD	21,397
Wimberley ISD	15,720

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

Account Type: **2020**

Single Family Residential	62,870
Multi-Family Residential	1,098
Vacant Lots/Acreage	17,839
Comm/Indust Real & BPP	10,315
Utilities	264
Other (Cat. E,M,O,S)	12,185
Exempt Properties	3,670

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
	Yes	San Marcos CISD only	Yes	No

CAD Performance Measures

Median Level of Appraisal	.98	N/A	.98	N/A
Coefficient of Dispersion	6.70	N/A	8.21	N/A
Price Related Differential	1.03	N/A	1.07	N/A
ISD's with Local Value Assigned	7	1	6	N/A

Taxable Value of School Districts

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Blanco ISD	73,992,936	61,497,021	52,139,429	50,284,129
Comal ISD	41,073,330	34,971,697	30,964,916	27,577,259
Dripping Springs ISD	6,593,577,380	5,030,432,324	4,347,175,463	3,891,043,693
Hays CISD	9,948,380,381	7,763,413,965	6,789,723,823	6,010,640,313
Johnson City ISD	102,012,512	85,573,783	75,246,791	68,706,938
San Marcos CISD	6,767,442,897	5,404,727,169	4,853,337,867	4,394,540,322
Wimberley ISD	2,743,131,190	2,238,600,076	1,885,094,202	1,762,011,649

Total Taxable Value of all School Districts in the County

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
	26,269,610,626	20,619,216,035	18,033,682,49	16,204,804,303

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.

*** The Comptroller's Office has not yet completed the 2021 MAP review.*

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:

	2020	2019	2018
Approved Budget	3,918,101	3,493,988	3,126,853
Number of Accounts	110,798	106,051	102,021
Residential	63,869	59,929	57,409
Multi-Family	1,161	1,011	935
Commercial/Industrial	2,987	2,782	2,634
Farm/Ranch	6,323	6,923	6,765
Vacant Lots/Tracts	10,545	10,766	11,287
Business Personal	7,369	6,987	6,661
Exempt Properties	3,654	3,526	3,432
Other (Cat. D, J,M, O,S)	14,890	14,127	12,898
Staff Positions	39	38	37
Professional Designations	19	16	15
Total Market Value	33,310,767,861	26,040,450,434	23,462,009,313
Levy Information			
County	111,824,452.10	90,859,293.14	77,848,048.86
ISD's	343,586,558.81	304,966,293.08	244,584,942.11
Cities	66,860,202.78	55,382,852.13	41,698,313.41
Special Districts	<u>74,665,256.75</u>	<u>52,746,944.09</u>	<u>38,014,733.91</u>
Total	596,936,470.44	503,955,382.44	452,246,279.41
Percentage of Budget/Levy	0.65%	0.62%	0.66%

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 does Hays County. Even during a global pandemic there is strong growth as demonstrated by the following:

	2020	2019	2018
Deed Transfers	14,057	13,952	11,884
Subdivisions/ Re-Plats	177	182	176
Residential Inventory	4,151	3,804	2,943
Personal Property Accounts	10,372	9,540	7,497
New Improvements			
Residential	3,423	3,376	2,725
Commercial	186	212	91
Other	8	552	637
Confirmed Sales**	2886	3,984	5,401
Sales Confirmation Percentage	20.53%	28.55%	45.47%
New Improvement Taxable Value	\$1,127,541,532	\$ 992,352,250	\$855,131,377
Special Appraisal			
Ag Applications Approved	763	689	565
Ag Applications Denied	158	193	106
Ag Rollbacks	61	83	69
Partial Exemptions			
Homestead	44,229	42,548	40,097
Over 65	14,478	13,622	12,454
Disabled	961	911	845
Total Veterans	981	950	635
Partial Veterans	1,737	1,658	1,689

***2020 sales confirmation and data entry in progress at time of report.*

Appeals, Arbitration and Litigation

The District sends out appraisal notices each year based on changes in market value and the reappraisal 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 number of filed protests has increased an average of twenty one percent the last three years. The Hays County Appraisal Review Board (ARB) conducts hearing on appeals that can't be settled between the district and property owners. Below are statistics related to this process:

Appeals	2020	2019	2018
Total Appeals	26,401	21,848	18,211
Settled with Staff	17,412	15,056	15,129
ARB Hearing	4,761	3,741	2,496
ARB –Owner Did Not Appear	1,606	2,394	930
ARB Adjusted	2,492	2,668	1,122
ARB Sustain CAD Value	1,342	1,073	444
Property Types	2020	2019	2018
Single-Family Residential	13,431	10,626	9,507
Multi-Family Residential	610	454	345
Land/AG	5,322	4,156	3,845
Commercial/Industrial	2,394	1,642	1,260
Utilities	254	185	166
Other	4,390	4,785	3,088

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.

	2020	2019	2018
Arbitrations	53	54	12
Lawsuits	88	104	33

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 to share digital aerial images and software with our taxing jurisdictions. This allows 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