

Edwards Central Appraisal  
District Annual Report

2019

Appraisal Year

# *Edwards Central Appraisal District*

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## **Introduction**

The Edwards Central Appraisal District (ECAD) is a political subdivision of the state formed by the Texas Legislature in 1979. The operation of the Appraisal District is governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

## **Mission Statement**

The Central Appraisal District of Edwards County is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date for appraisal of real property is January 1<sup>st</sup>. A Personal Property Owner can elect to have their business personal property appraised as of September 1<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the law under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP)

## **TAXING JURISDICTIONS**

Edwards County

Lateral Road

Rocksprings ISD

Nueces Canyon ISD

City of Rocksprings

Real/Edwards Conservation & Reclamation District

## Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief of Appraiser,
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Make general Policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

### **Board Members Include:**

Craig Walcott – Chairman

Brady Hyde – Secretary

Lee Sweeten

Max Martin

Todd Wilson

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. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members of the Appraisal Review Board are appointed by the Board of Directors. ARB 132 members serve two-year staggered terms, for maximum of 3 consecutive two-year terms. Their responsibility is to settle value disputes. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide them in determining typical practices, standards, lease rates and expenses for agricultural activities in the district. They serve at the will of the Board of Directors.

## PROPERTY TYPES APPRAISED

ECAD staff is responsible for appraising 132 Business Personal Property accounts. ECAD contracts with Pritchard and Abbott to appraise 10,260 Residential, Commercial and Land ECAD also contracts with Pritchard and Abbott to appraise 5,830 account which includes oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The Edwards Central Appraisal District 2019-2020 Reappraisal Plan designated property located in Area 2: The northern portion of the county that spans between HWY 21 towards Kerrville to HWY 55 west towards Sonora. This area extends to the county lines of Kerr County to the east, Kimble and Sutton County bordering the northern portion.

The following is the summary of property types and their certified values.

### State Category Breakdown

| State Code    | Description                   | Count                 | Acres          | New Value           | Market Value           |
|---------------|-------------------------------|-----------------------|----------------|---------------------|------------------------|
| A             | SINGLE FAMILY RESIDENCE       | 693                   |                | \$1,336,362         | \$27,585,724           |
| C1            | VACANT LOTS AND LAND TRACTS   | 128                   |                | \$33,600            | \$1,218,487            |
| D1            | QUALIFIED OPEN-SPACE LAND     | 7,067                 | 1,285,684.3813 | \$0                 | \$1,599,817,511        |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 81                    |                | \$0                 | \$1,101,431            |
| E             | RURAL LAND, NON QUALIFIED OPE | 3,377                 | 50,576.7519    | \$10,438,965        | \$217,696,244          |
| F1            | COMMERCIAL REAL PROPERTY      | 163                   |                | \$133,406           | \$8,035,835            |
| G1            | OIL AND GAS                   | 4,962                 |                | \$0                 | \$10,622,490           |
| J3            | ELECTRIC COMPANY (INCLUDING C | 29                    |                | \$0                 | \$31,746,690           |
| J4            | TELEPHONE COMPANY (INCLUDI    | 13                    |                | \$0                 | \$4,713,845            |
| J6            | PIPELAND COMPANY              | 84                    |                | \$58,003,880        | \$154,466,550          |
| J7            | CABLE TELEVISION COMPANY      | 2                     |                | \$0                 | \$120,580              |
| J8            | OTHER TYPE OF UTILITY         | 30                    |                | \$0                 | \$1,669,290            |
| L1            | COMMERCIAL PERSONAL PROPER    | 121                   |                | \$5,259             | \$3,939,696            |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 77                    |                | \$29,521,050        | \$33,305,210           |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 33                    |                | \$8,450             | \$872,065              |
| X             | TOTALLY EXEMPT PROPERTY       | 1,003                 |                | \$79,549            | \$16,014,255           |
| <b>Totals</b> |                               | <b>1,336,261.1332</b> |                | <b>\$99,560,521</b> | <b>\$2,112,915,903</b> |

### 2019

| <b>Land Type Description</b> | <b>Total Acres</b> | <b>Market Value</b> | <b>Ag Value</b> |
|------------------------------|--------------------|---------------------|-----------------|
| Native Pasture               | 1,255,201          | \$1,480,684,851     | \$53,121,479    |
| Wildlife                     | 322,182            | \$435,139,936       | \$13,190,461    |
| Other/ECO                    | 3,299              | \$4,784,931         | \$126,737       |

## **PROPERTY DISCOVERY**

The district seeks to discover all newly constructed or added property each year through examination of:

- Field Inspections
- Deed Records
- Sewer Permits
- Mobile home reports
- Newspapers
- Sales information
- Pictometry
- Renditions

## **GENERAL STATISTICAL INFORMATION**

|                                    | <b>2019</b>     |
|------------------------------------|-----------------|
| <b>Financial Budget</b>            | \$474,495       |
| <b>Edwards County Market Value</b> | \$2,112,915,903 |
| <b>Number of Parcels</b>           |                 |
| Residential                        | 9,864           |
| Commercial                         | 163             |
| Personal Property                  | 365             |
| Mineral Property                   | 5,830           |
| <b>Number of Personnel</b>         | 4               |
| <b>Number of Exemptions</b>        |                 |
| Homestead                          | 590             |
| Over 65                            | 300             |
| Disabled Persons                   | 23              |
| Disabled Veteran                   |                 |
| Homestead                          | 7               |
| Disabled Veteran                   | 49              |

\*\*The appraisal roll is fluid and constantly changing. The numbers provided for Numbers of Parcels and Edwards County Market Value are as of the July certified value of that appraisal year.

## **Exemption Data**

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### **Residential Homestead**

The following chart represents the total exemption amount available to homeowners who qualify for the exemption on a home site with a maximum of 20 acres:

#### **STATE MANDATED HOMESTEAD EXEMPTIONS**

|                          |                  |
|--------------------------|------------------|
| <b>Rocksprings ISD</b>   | <b>\$ 25,000</b> |
| <b>Nueces Canyon ISD</b> | <b>\$ 25,000</b> |

All homeowners who qualify for the residential homestead exemption are subject to the placement of homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

### **Over-65**

For school tax purposes, the over 65, disability, and surviving spouse homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead. (Any changes to or new areas added to the home site will cause the ceiling to be readjusted in the subsequent tax year.)

#### **STATE MANDATED OVER- 65 EXEMPTIONS**

|                          |                  |
|--------------------------|------------------|
| <b>Rocksprings ISD</b>   | <b>\$ 10,000</b> |
| <b>Nueces Canyon ISD</b> | <b>\$ 10,000</b> |

### **Optional Exemption**

Edwards County Lateral Road offers an optional exemption of \$3,000 on the home site value.

## **Disabled Veterans**

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, based upon these ratings, are:

| <b>DISABILITY<br/>PERCENTAGE</b> | <b>EXEMPTION<br/>AMOUNT</b> |
|----------------------------------|-----------------------------|
| 10-29%                           | \$ 5,000                    |
| 30-49%                           | \$ 7,500                    |
| 50-69%                           | \$ 10,000                   |
| 70-100%                          | \$ 12,000                   |

## **Sales Ratio Studies**

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The appraisal district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD by quarter to allow the appraiser to review general market trends within their area of responsibility and provide an indication of market appreciation over a specified period of time. The neighborhood descriptive statistic, along with frequency distributions and scatter diagrams are reviewed for each neighborhood being updated for the current tax year. In addition to the mainframe sales ratios by school district and neighborhood, quarterly sales are generated from a PC-based statistical application in Microsoft Excel. Reported in the sales ratio statistics for each school district is a level of appraisal value and uniformity profile by land use, sales trends by quarter and 12-month time frame and appraisal value ranges. The PC based ration studies are designed to emulate the finding of the Texas Comptroller of Public Accounts, Property Tax Assistance Division's (PTAD) annual PVS for Category A property. A copy of the appraisal districts latest ratio study is attached.

## **Property Appeals**

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and Edwards CAD. The ARB is a quasi-judicial body appointed by the board of directors.

After the hearing process, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

### **Appeals Results 2019**

Types of Property Protested:

|   |            |
|---|------------|
| <b>Single Family Residence</b>                      | <b>2</b>   |
| <b>Qualified productivity land and improvements</b> | <b>293</b> |
| <b>Minerals</b>                                     | <b>102</b> |
| <b>Personal Property</b>                            | <b>83</b>  |
| <b>Real Commercial</b>                              | <b>5</b>   |

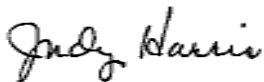
|                     |            |
|---------------------|------------|
| <b>Hearings</b>     | <b>614</b> |
| <b>Value Change</b> | <b>49</b>  |
| <b>No Change</b>    | <b>118</b> |
| <b>Settled</b>      | <b>271</b> |
| <b>Withdrawn</b>    | <b>155</b> |
| <b>No Show</b>      | <b>21</b>  |

### **Notices of Appraised Value are mailed if:**

- Property was reappraised that year
- Value increased more than \$1,000 from prior year
- Property was new
- Ownership of property changed

### **I, certify that, to the best of my knowledge and belief:**

1. The statements of fact contained in this report are true and correct.
2. This report was prepared by Judy Harris and Renn Rudasill



Judy Harris RPA, CCA, RTA, RTC  
Interim Chief Appraiser  
Edwards Central Appraisal District