

Total Land (+)

**KERR CENTRAL APPRAISAL DISTRICT**  
**2017**  
**ANNUAL CAD REPORT**

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### **Introduction**

The Kerr Central Appraisal District (KCAD) 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 Property Tax Code, and the Rule of the Texas Comptroller's Property Tax Assistance Division.

### **Mission**

The mission of the Kerr Central Appraisal District 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 of each year.

Other duties include, but are not limited to maintaining ownership records, administering qualifications for various exemptions such as homestead, over 65, veterans exemptions, religious and charitable organizations and special valuations (i.e. ag value, 1d1, wildlife), the production and maintenance of parcel maps.

### **Governance**

The appraisal district is governed by a Board of Directors elected by taxing entities' Governing bodies. The responsibility of the Board of Directors include:

- Establish the district's office

Total Land

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○ Hire the Chief Appraiser
○ Adopt the operating Budget
○ Appoint the Appraisal Review Board (ARB) members
○ Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
○ Make general policies on the appraisal district operations
○ Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

### **Taxing Jurisdictions**

The Kerr Central Appraisal District had the responsibility to appraise a total of 39,548 properties in Kerr County, including real and personal property accounts, for these Entities:

Kerr County

Lateral Roads

Upper Guadalupe River Authority

Headwaters Underground

Kerr County Emergency Services D1

Kerr County Emergency Services D2

City of Kerrville

City of Ingram

Kerrville ISD

Ingram ISD

Hunt ISD

Center Point ISD

	Total Land	(+)
Divide ISD		
Median ISD		
Harper ISD		
Comfort ISD		
Harper ISD		
Lake Ingram Est. Road District		

**Taxpayer Appeals**

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or an authorized Tax Consultant may file an appeal with the Appraisal Review Board (ARB). The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. Property owners or their tax consultants appear before the ARB in person or by written affidavit as well as the appraisal district staff to present evidence concerning protested property accounts. The ARB makes independent rulings based on the evidence presented. The protest period begins when appraisal notices are mailed to taxpayers, usually around May 1<sup>st</sup>.

The Appraisal roll is certified to the taxing entities when less than 5% of the property value in the CAD is under protest. This usually occurs on or before July 24<sup>th</sup>. Protest hearing may continue to resolve protests that are not settled by the certification date

Kerr CAD Protest Status as of Certification Date for 2017

Accounts Protested 1593

	Total Land	(+)
Protests canceled	2	
Protests Appeared at Hearing	175	
Protests that did not show	259	
Protests settled by staff prior to hearing date	889	
Protests withdrawn by the taxpayer	193	
Protests Still open	53	
Late protests	22	

## **Appraisal**

Kerr Central Appraisal District appraised 39,116 property account in 2017.

Kerr Central Appraisal District contracts with Capital Appraisal to appraise Industrial property in Kerr County, It also contracts with Eagle Appraisal to appraise commercial property tin Kerr County. Kerr County has no mineral or timber accounts. The District is required to appraise property at 100% of its market value as of January 1<sup>st</sup> of each year.

Market Value means the price at which a property transfer for cash or its equivalent under prevailing market conditions if meets the following criteria:

Total Land (+)

Exposed for sale in the open market with a reasonable time for the seller to find a purchaser.

Both seller and buyer know of all the uses and purposes it which the property is adapted and for which it is capable of being used, and of the enforceable restrictions on its use

Both the seller and the buyer seek to maximize their gains and neither is in a

Total Productivity Market:	2,110,603,664	1,878,951
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position to take advantage of the exigencies of the other.

In 2017, the District raised the residential improvement schedules by 4% after analysis of the sales data. Also analysis was done on rural, commercial and riverfront property resulting in an increase of the appraisals of some of these toy properties.

**2017 Certified Values**

≡Property Count: 39,190

ARB Approved Totals

Ag Use:	37,331,144	20,749	<b>Total Land</b>	(+)	
Timber Use:	0	0	<b>Productivity Loss</b>	(-)	2,073,272,520
Productivity Loss:	2,073,272,520	1,858,202	<b>Appraised Value</b>	=	5,012,174,540
			<b>Homestead Cap</b>	(-)	24,910,971
			<b>Assessed Value</b>	=	4,987,263,569
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	292,507,838
			<b>Net Taxable</b>	=	4,694,755,731

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 4,694,755,731 \* (0.000000 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Land	Value	
		3,137,058,890
Homesite:	433,318,746	
Non Homesite:	591,257,529	
Ag Market:	2,112,482,615	
Timber Market:	0	<b>Total Non Real (+) 311,126,111 Market Value = 7,085,447,060</b>

Improvement	Value
Homesite:	2,768,827,067
Non Homesite:	868,434,992

Non Real	Count	Value
Personal Property:	2,434	311,126,111
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt

**2017 CERTIFIED TOTALS**

CAD - Central Appraisal District

8/1/2017

11:14:48AM

Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

As of  
Certification

CAD - Central Appraisal District

Property Count: 39,190

ARB Approved Totals

8/1/2017

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**Exemption Breakdown**

Total Productivity Market: 9,470,077 0

Exemption	Count	Local	State	Total
DV1	211	0	2,130,558	2,130,558
DV1S	21	0	105,000	105,000
DV2	114	0	1,085,580	1,085,580
DV2S	7	0	52,500	52,500
DV3	135	0	1,248,600	1,248,600
DV3S	7	0	70,000	70,000
DV4	364	0	2,260,037	2,260,037
DV4S	51	0	438,000	438,000
DVHS	343	0	60,143,663	60,143,663
DVHSS	35	0	6,484,365	6,484,365
EX	2	0	85,621	85,621
EX-XA	1	0	99,827	99,827
EX-XD	29	0	664,809	664,809
EX-XD (Prorated)	1	0	9,371	9,371
EX-XF	9	0	4,074,814	4,074,814
EX-XG	14	0	5,396,696	5,396,696
EX-XI	46	0	14,505,601	14,505,601
EX-XL	3	0	193,741	193,741
EX-XU	133	0	26,692,829	26,692,829
EX-XV	1,188	0	166,594,843	166,594,843
EX-XV (Prorated)	3	0	149,331	149,331
EX366	79	0	22,052	22,052
FR	1	0	0	0
PC	1	0	0	0
<b>Totals</b>		<b>0</b>	<b>292,507,838</b>	<b>292,507,838</b>

Property Count: 170

Under ARB Review Totals

Ag Use:	75,460	0	<b>Total Land</b>	(+)	
Timber Use:	0	0	<b>Productivity Loss</b>	(-)	9,394,617
Productivity Loss:	9,394,617	0	<b>Appraised Value</b>	=	51,786,942
			<b>Homestead Cap</b>	(-)	1,441,010
			<b>Assessed Value</b>	=	50,345,932
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	0
			<b>Net Taxable</b>	=	50,345,932

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 50,345,932 \* (0.000000 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Land	Value	
Homesite:	3,432,366	
Non Homesite:	12,801,869	
Ag Market:	9,470,077	
Timber Market:	0	<b>Total Non Real (+) 1,949,771 Market Value = 61,181,559</b>

Improvement	Value
Homesite:	17,879,116
Non Homesite:	15,648,360

Non Real	Count	Value
Personal Property:	11	1,949,771
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
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Kerr County

**2017 CERTIFIED TOTALS**

As of Certification

CAD - Central Appraisal District

8/1/2017

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Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
	Totals			

Property Count: 39,360

Grand Totals

Total Land

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Total Productivity Market:	2,120,073,741	1,878,951		
Ag Use:	37,406,604	20,749	<b>Productivity Loss</b>	(-) 2,082,667,137
Timber Use:	0	0	<b>Appraised Value</b>	= 5,063,961,482
Productivity Loss:	2,082,667,137	1,858,202		
			<b>Homestead Cap</b>	(-) 26,351,981
			<b>Assessed Value</b>	= 5,037,609,501
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 292,507,838
			<b>Net Taxable</b>	= 4,745,101,663

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 4,745,101,663 \* (0.000000 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Land	Value
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Homesite:	436,751,112	<b>Total Land</b>	(+)
Non Homesite:	604,059,398	3,162,763,202	
Ag Market:	2,121,952,692		
Timber Market:	0		

Improvement	Value
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Homesite:	2,786,706,183	<b>Total Non Real (+) 313,075,882 Market Value = 7,146,628,619</b>
Non Homesite:	884,083,352	

Non Real	Count	Value
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Personal Property:	2,445	313,075,882
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
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Kerr County

**2017 CERTIFIED TOTALS**As of  
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CAD - Central Appraisal District

Property Count: 39,360

Grand Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
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DV1S	21	0	105,000	105,000
DV2	114	0	1,085,580	1,085,580
DV2S	7	0	52,500	52,500
DV3	135	0	1,248,600	1,248,600
DV3S	7	0	70,000	70,000
DV4	364	0	2,260,037	2,260,037
DV4S	51	0	438,000	438,000
DVHS	343	0	60,143,663	60,143,663
DVHSS	35	0	6,484,365	6,484,365
EX	2	0	85,621	85,621
EX-XA	1	0	99,827	99,827
EX-XD	29	0	664,809	664,809
EX-XD (Prorated)	1	0	9,371	9,371
EX-XF	9	0	4,074,814	4,074,814
EX-XG	14	0	5,396,696	5,396,696
EX-XI	46	0	14,505,601	14,505,601
EX-XL	3	0	193,741	193,741
EX-XU	133	0	26,692,829	26,692,829
EX-XV	1,188	0	166,594,843	166,594,843
EX-XV (Prorated)	3	0	149,331	149,331
EX366	79	0	22,052	22,052
FR	1	0	0	0
PC	1	0	0	0
<b>Totals</b>		<b>0</b>	<b>292,507,838</b>	<b>292,507,838</b>

CAD - Central Appraisal District

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Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

As of Certification

CAD - Central Appraisal District

Property Count: 39,190

ARB Approved Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	15,678		\$37,677,802	\$2,528,166,779
B	MULTIFAMILY RESIDENCE	357		\$12,520,042	\$109,636,303
C1	VACANT LOTS AND LAND TRACTS	3,641		\$57,780	\$97,010,110
D1	QUALIFIED OPEN-SPACE LAND	8,189	615,519.1616	\$0	\$2,110,603,664
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	335		\$45,908	\$8,071,893
E	RURAL LAND, NON QUALIFIED OPEN SP	6,213	41,019.4556	\$34,579,718	\$1,125,059,031
F1	COMMERCIAL REAL PROPERTY	1,471		\$6,471,042	\$486,401,713
F2	INDUSTRIAL AND MANUFACTURING REA	8		\$0	\$3,532,091
J1	WATER SYSTEMS	72		\$0	\$2,935,381
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$9,676,739
J3	ELECTRIC COMPANY (INCLUDING CO-OP	37		\$0	\$40,801,427
J4	TELEPHONE COMPANY (INCLUDING CO-	56		\$0	\$14,229,116
J6	PIPELAND COMPANY	45		\$0	\$5,499,609
J7	CABLE TELEVISION COMPANY	3		\$0	\$7,433,236
J8	OTHER TYPE OF UTILITY	2		\$0	\$3,953,362
L1	COMMERCIAL PERSONAL PROPERTY	2,009		\$0	\$157,376,801
L2	INDUSTRIAL AND MANUFACTURING PERS	139		\$0	\$55,824,287
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2,083		\$2,111,269	\$73,139,015

**2017 CERTIFIED TOTALS**

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			Total Land	(+)
M2	TANGIBLE OTHER PERSONAL, OTHER	1	\$0	\$0
O	RESIDENTIAL INVENTORY	516	\$0	\$12,733,686
S	SPECIAL INVENTORY TAX	44	\$0	\$14,873,282
X	TOTALLY EXEMPT PROPERTY	1,508	\$770,048	\$218,489,535
	<b>Totals</b>		<b>656,538.6172</b>	<b>\$94,233,609</b>
				<b>\$7,085,447,060</b>

**2017 CERTIFIED TOTALS**

CAD - Central Appraisal District

Property Count: 170

Under ARB Review Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	59		\$1,551,205	\$16,435,735
B	MULTIFAMILY RESIDENCE	1		\$0	\$706,561
C1	VACANT LOTS AND LAND TRACTS	21		\$0	\$1,589,876
D1	QUALIFIED OPEN-SPACE LAND	23	988.6060	\$0	\$9,470,077
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	5		\$0	\$356,325
E	RURAL LAND, NON QUALIFIED OPEN SP	57	647.5947	\$906,882	\$16,810,739
F1	COMMERCIAL REAL PROPERTY	15		\$0	\$13,041,022
J4	TELEPHONE COMPANY (INCLUDING CO-	9		\$0	\$742,979
L1	COMMERCIAL PERSONAL PROPERTY	8		\$0	\$854,330
L2	INDUSTRIAL AND MANUFACTURING PERS	1		\$0	\$1,055,277
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2		\$0	\$108,638
O	RESIDENTIAL INVENTORY	4		\$0	\$10,000
	<b>Totals</b>		<b>1,636.2007</b>	<b>\$2,458,087</b>	<b>\$61,181,559</b>

Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

As of Certification

CAD - Central Appraisal District

Property Count: 39,360

Grand Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	15,737		\$39,229,007	\$2,544,602,514
B	MULTIFAMILY RESIDENCE	358		\$12,520,042	\$110,342,864
C1	VACANT LOTS AND LAND TRACTS	3,662		\$57,780	\$98,599,986
D1	QUALIFIED OPEN-SPACE LAND	8,212	616,507.7676	\$0	\$2,120,073,741
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	340		\$45,908	\$8,428,218
E	RURAL LAND, NON QUALIFIED OPEN SP	6,270	41,667.0503	\$35,486,600	\$1,141,869,770
F1	COMMERCIAL REAL PROPERTY	1,486		\$6,471,042	\$499,442,735
F2	INDUSTRIAL AND MANUFACTURING REA	8		\$0	\$3,532,091
J1	WATER SYSTEMS	72		\$0	\$2,935,381
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$9,676,739
J3	ELECTRIC COMPANY (INCLUDING CO-OP	37		\$0	\$40,801,427
J4	TELEPHONE COMPANY (INCLUDING CO-	65		\$0	\$14,972,095
J6	PIPELAND COMPANY	45		\$0	\$5,499,609
J7	CABLE TELEVISION COMPANY	3		\$0	\$7,433,236
J8	OTHER TYPE OF UTILITY	2		\$0	\$3,953,362
L1	COMMERCIAL PERSONAL PROPERTY	2,017		\$0	\$158,231,131
L2	INDUSTRIAL AND MANUFACTURING PERS	140		\$0	\$56,879,564
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2,085		\$2,111,269	\$73,247,653

**2017 CERTIFIED TOTALS**

CAD - Central Appraisal District

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			Total Land	(+)
M2	TANGIBLE OTHER PERSONAL, OTHER	1	\$0	\$0
O	RESIDENTIAL INVENTORY	520	\$0	\$12,743,686
S	SPECIAL INVENTORY TAX	44	\$0	\$14,873,282
X	TOTALLY EXEMPT PROPERTY	1,508	\$770,048	\$218,489,535
	<b>Totals</b>		<b>658,174.8179</b>	<b>\$96,691,696</b>
				<b>\$7,146,628,619</b>

**2017 CERTIFIED TOTALS**

CAD - Central Appraisal District

Property Count: 39,190

ARB Approved Totals

8/1/2017 11:14:49AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	A	18		\$300	\$976,398
A1	Single Family Residence	13,076		\$35,856,801	\$2,359,715,307
A2	Single Family Mobile Home	2,285		\$1,549,863	\$104,905,826
A3	Single Family	92		\$123,319	\$1,413,629
A4	Condominium or townhome	500		\$147,519	\$61,155,619
B1	Apartments Multi Family	88		\$6,607,584	\$59,056,973
B2	Duplex, Fourplex Multifamily	271		\$5,912,458	\$50,579,330
C	C	7		\$57,780	\$400,965
C1	Vacant Lot	3,344		\$0	\$84,487,612
C2	Vacant Lot	289		\$0	\$11,998,336
C5	Vacant Lot	1		\$0	\$123,197
D1	Rural Land With Agricultural Valuation	8,194	615,536.9496	\$0	\$2,110,642,818
D1W	Ag Land with Wildlife Desination	4		\$0	\$129,073
D2	Improvements on Qualified Land	335	35.9700	\$45,908	\$8,071,893
E	E	7		\$0	\$513,300

			Total Land	(+)
E1	Single Family Rural More Than 5 Acres	3,599	\$30,224,521	\$906,309,842
E2	Rural Single Family Mobile Home Over 5 Acr	819	\$1,386,875	\$51,053,660
E3	Misc Rural Imps	522	\$2,968,322	\$16,071,978
E4	Rural land non-qualified ag	2,222	\$0	\$150,942,024
F1	Commercial Real Property	1,470	\$6,471,042	\$486,364,733
F2	Commercial Real Property	8	\$0	\$3,532,091
F3	Commerical Real Propty	1	\$0	\$36,980
J1		72	\$0	\$2,935,381
J2		6	\$0	\$9,676,739
J3		37	\$0	\$40,801,427
J4		56	\$0	\$14,229,116
J6		45	\$0	\$5,499,609
J7		3	\$0	\$7,433,236
J8	REAL & TANGIBLE PERSONAL, UTILITIES,	2	\$0	\$3,953,362
L1	Commercial Personal Property	2,009	\$0	\$157,376,801
L2	Industrial Personal Property	139	\$0	\$55,824,287
M1	Mobile Home Imp Only	2,083	\$2,111,269	\$73,139,015
M4		1	\$0	\$0
O		359	\$0	\$8,737,495
O1	INVENTORY, VACANT RES LAND	156	\$0	\$3,648,894
O2	INVENTORY, IMPROVED RES	1	\$0	\$347,297
S	Special Inventory	44	\$0	\$14,873,282
X	Exempt Property	1,508	\$770,048	\$218,489,535
	<b>Totals</b>		615,572.9196	\$94,233,609
				\$7,085,447,060

Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

As of Certification

CAD - Central Appraisal District

Property Count: 170

Under ARB Review Totals

8/1/2017 11:14:49AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	A	1		\$0	\$10,560
A1	Single Family Residence	55		\$1,551,205	\$15,811,580
A2	Single Family Mobile Home	2		\$0	\$319,409
A3	Single Family	2		\$0	\$34,552
A4	Condominium or townhome	2		\$0	\$259,634
B1	Apartments Multi Family	1		\$0	\$706,561
C1	Vacant Lot	19		\$0	\$1,370,215
C2	Vacant Lot	2		\$0	\$219,661
D1	Rural Land With Agricultural Valuation	23	988.6060	\$0	\$9,470,077
D2	Improvements on Qualified Land	5		\$0	\$356,325
E1	Single Family Rural More Than 5 Acres	35		\$747,882	\$11,402,348
E2	Rural Single Family Mobile Home Over 5 Acr	5		\$0	\$168,254
E3	Misc Rural Imps	5		\$159,000	\$231,895
E4	Rural land non-qualified ag	30		\$0	\$5,008,242
F1	Commercial Real Property	15		\$0	\$13,041,022
J4		9		\$0	\$742,979
L1	Commercial Personal Property	8		\$0	\$854,330
L2	Industrial Personal Property	1		\$0	\$1,055,277
M1	Mobile Home Imp Only	2		\$0	\$108,638

**2017 CERTIFIED TOTALS**

CAD - Central Appraisal District

8/1/2017

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			<b>Total Land</b>		(+)
O1	INVENTORY, VACANT RES LAND	4		\$0	\$10,000
	<b>Totals</b>		988.6060	\$2,458,087	\$61,181,559

Total Land

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Kerr County

**2017 CERTIFIED TOTALS**

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**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	A	19		\$300	\$986,958
A1	Single Family Residence	13,131		\$37,408,006	\$2,375,526,887
A2	Single Family Mobile Home	2,287		\$1,549,863	\$105,225,235
A3	Single Family	94		\$123,319	\$1,448,181
A4	Condominium or townhome	502		\$147,519	\$61,415,253
B1	Apartments Multi Family	89		\$6,607,584	\$59,763,534
B2	Duplex, Fourplex Multifamily	271		\$5,912,458	\$50,579,330
C	C	7		\$57,780	\$400,965
C1	Vacant Lot	3,363		\$0	\$85,857,827
C2	Vacant Lot	291		\$0	\$12,217,997
C5	Vacant Lot	1		\$0	\$123,197
D1	Rural Land With Agricultural Valuation	8,217	616,525.5556	\$0	\$2,120,112,895
D1W	Ag Land with Wildlife Desination	4		\$0	\$129,073
D2	Improvements on Qualified Land	340	35.9700	\$45,908	\$8,428,218
E	E	7		\$0	\$513,300
E1	Single Family Rural More Than 5 Acres	3,634		\$30,972,403	\$917,712,190
E2	Rural Single Family Mobile Home Over 5 Acr	824		\$1,386,875	\$51,221,914
E3	Misc Rural Imps	527		\$3,127,322	\$16,303,873
E4	Rural land non-qualified ag	2,252		\$0	\$155,950,266

CAD - Central Appraisal District

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			Total Land	(+)
F1	Commercial Real Property	1,485	\$6,471,042	\$499,405,755
F2	Commercial Real Property	8	\$0	\$3,532,091
F3	Commerical Real Propty	1	\$0	\$36,980
J1		72	\$0	\$2,935,381
J2		6	\$0	\$9,676,739
J3		37	\$0	\$40,801,427
J4		65	\$0	\$14,972,095
J6		45	\$0	\$5,499,609
J7		3	\$0	\$7,433,236
J8	REAL & TANGIBLE PERSONAL, UTILITIES,	2	\$0	\$3,953,362
L1	Commercial Personal Property	2,017	\$0	\$158,231,131
L2	Industrial Personal Property	140	\$0	\$56,879,564
M1	Mobile Home Imp Only	2,085	\$2,111,269	\$73,247,653
M4		1	\$0	\$0
O		359	\$0	\$8,737,495
O1	INVENTORY, VACANT RES LAND	160	\$0	\$3,658,894
O2	INVENTORY, IMPROVED RES	1	\$0	\$347,297
S	Special Inventory	44	\$0	\$14,873,282
X	Exempt Property	1,508	\$770,048	\$218,489,535
		<b>Totals</b>	<b>616,561.5256</b>	<b>\$96,691,696</b>

Kerr County

**2017 CERTIFIED TOTALS**

As of Certification

CAD - Central Appraisal District

Property Count: 39,360

Effective Rate Assumption

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**New Value****TOTAL NEW VALUE MARKET:****\$96,691,696**

TOTAL NEW VALUE TAXABLE: Total Land (+)  
**\$92,065,760**

### New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2016 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2016 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	11	2016 Market Value	\$791,830
EX366	HB366 Exempt	15	2016 Market Value	\$17,930
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$809,760</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	7	\$77,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	8	\$67,500
DV3	Disabled Veterans 50% - 69%	9	\$98,000
DV4	Disabled Veterans 70% - 100%	31	\$251,384
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	13	\$1,913,087
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>70</b>	<b>\$2,411,971</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$3,221,731</b>

### Increased Exemptions

Exemption	Description	Count	Increased Exemption_Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

**TOTAL EXEMPTIONS VALUE LOSS \$3,221,731**

## New Ag / Timber Exemptions

2016 Market Value      \$2,610,445      Count: 19  
2017 Ag/Timber Use      \$24,701

**NEW AG / TIMBER VALUE LOSS                      \$2,585,744**

**2017 CERTIFIED TOTALS**  
**2017 CERTIFIED TOTALS**  
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**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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Total Land (+)

**New Annexations**

**New Deannexations**

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,427	\$202,633	\$1,998	\$200,635

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,423	\$188,269	\$1,689	\$186,580
170	\$61,181,559.00	\$37,332,129	