

# KERR CENTRAL APPRAISAL DISTRICT

2019

## 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
- 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 38,787 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

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

|                                |             |
|--------------------------------|-------------|
| <u>2018 Accounts Protested</u> | <u>1197</u> |
|--------------------------------|-------------|

### **Kerr CAD Protest Data for 2019 as of 8/16/2019**

|                                                     |             |
|-----------------------------------------------------|-------------|
| <u>2019 Accounts Protested</u>                      | <u>2481</u> |
| Protests canceled/withdrawn                         | 255         |
| Protests Appeared at Hearing                        | 236         |
| Protests that did not show                          | 463         |
| Protests settled by staff I/O prior to hearing date | 1247        |
| Online protests settled by staff                    | 100         |
| Protests still Open                                 | 120         |
| Late Protests                                       | 43          |
| Protests Other                                      | 17          |

## **Appraisal**

Kerr Central Appraisal District appraised 40,092 property accounts in 2019.

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:

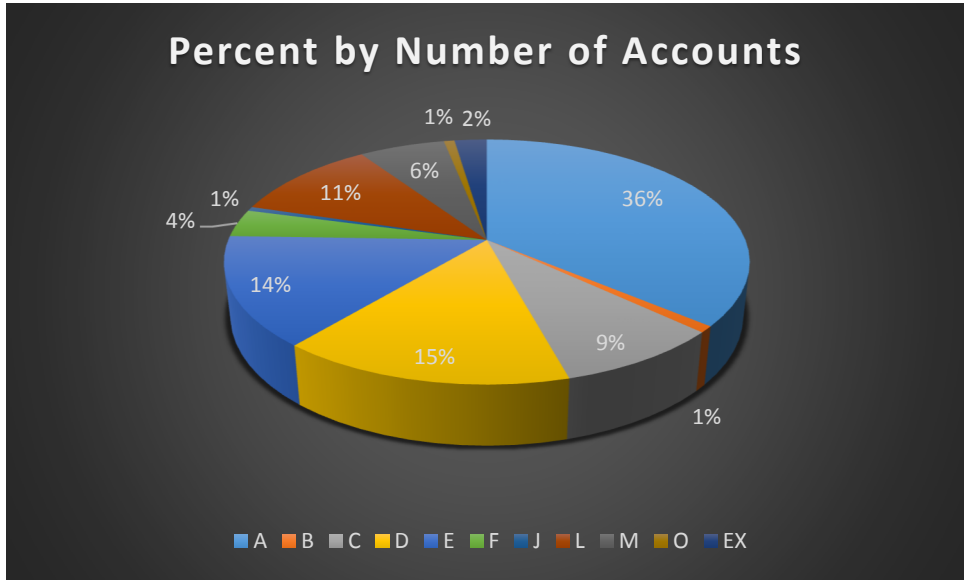
Exposed for sale in the open market with a reasonable time for the seller to find a purchaser.

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 position to take advantage of the exigencies of the other.

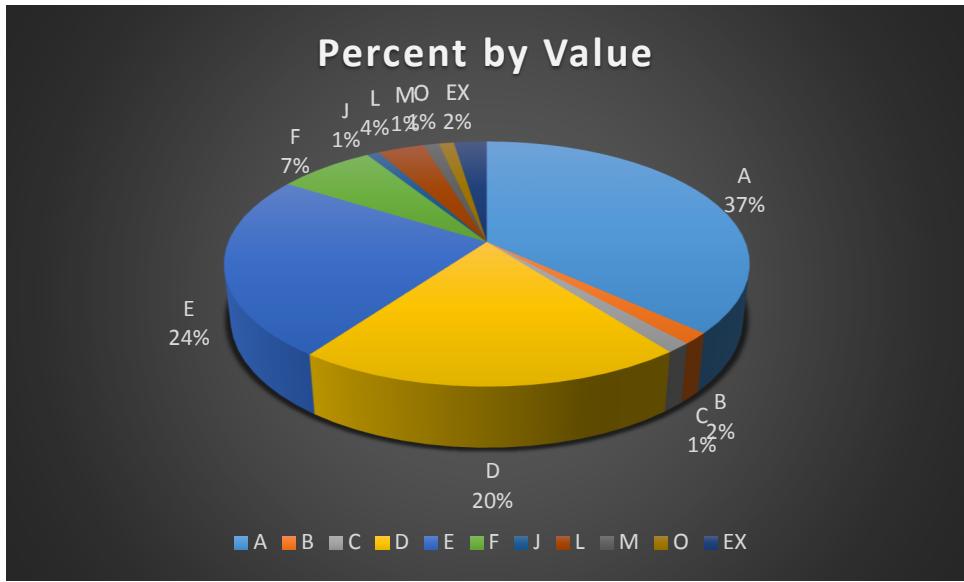
**Property Accounts by percent of Total Accounts**

A = 36.15%, B = .83%, C = 8.78%, D = 15.32%, E = 14.45%, F = 3.64, J = .55%  
 L = 10.87%, M = 6.28%, O = .78%, EX = 2.36%



**Property Account by Percent of Value**

A = 36.82%, B = 1.49%, C = 1.32%, D = 20.32%, E = 24.05%, F = 7.06%  
 J = .89%, L = 3.44%, M = 1.11%, O = 1.11%, X = 2.40%



**2015 Certified Values**