

The Central Appraisal
District of Bandera County

2011
Annual
Report

Central Appraisal District of Bandera County 2011 Annual Report

Purpose

The purpose of this report is to provide our citizens, taxpayers, and customers with a general overview of the District's finances and operations, and to demonstrate accountability for the public funds it receives.

District Mission

To courteously and efficiently serve the citizens, property owners and taxing units of Bandera County, by timely producing an accurate, complete and equitable appraisal roll. In order to fulfill our mission, the District relies heavily on its employees and considers its employees as its most valuable asset.

Revenues and Expenditures

The District receives its funds from the taxing units it serves, by percentage allocation. The taxing units served by the District include Bandera County; the City of Bandera; the Bandera, Medina, Utopia and Northside Independent School Districts; the Flying L PUD; The Emergency Services District of Utopia; the Bandera Groundwater and River Authority; and county and special road units.

The amount budgeted for the District was \$589,087.19, but the amount actually expended by the District was \$544,341.40. A credit in the amount of \$34,745.81 was given to the entities listed above per Property Tax Code Section 6.06(j). The reason for the excess in funds was vacancies in job positions, which have since been filled or reallocated to other personnel.

The District is required by law to audit their financial performance every year. The District is very conscientious about public funds and strives to use funds wisely and conservatively. The most recent District audit earned the District an "Unqualified Opinion", which is the best performance rating given to a government agency.

Appraisals

The District is responsible for appraising approximately 167 mineral properties, about 1050 business personal properties and about 31,963 real property accounts. The total number of accounts is 34,800. Some of the types of real property are commercial, farm, residential and multi-family. Real property includes land and the structures (or improvements) thereon. Each appraisal costs the taxpayer approximately \$15.64.

The county is divided into three appraisal years. The 2011 reappraisal work plan included portions of the Rural Land Area in Bandera ISD, north of HWY 16 South all the way to Utopia/Tarpley including an estimated 50 subdivisions. Certain other areas of the county are reappraised every year for various reasons, such as new construction and/or new subdivision development.

After all the field data is collected and changes are made to each account, the District studies the real estate market to determine local values.

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Ratios Study Analysis

Every year the Appraisal District reviews sales data for properties that have sold in the last 14 - 24 months. The sales that have occurred in this time frame are the ones that are used to determine the current years' appraised value. For example, the 2011 Notice of Appraised Value mailed to property owners in May used data that was accumulated from January 1, 2010 through roughly March 15, 2011. That data was analyzed to determine if the district was at 100% of market value as required by the Texas Property Tax Code. If sold properties show an increase or decrease in market value the Appraisal District will then adjust all properties of similar quality and makeup to be like the sales.

2011 Ratio Data

The District analyzes ratio studies and uses mass appraisal techniques to ensure that all properties have been appraised between 95% and 1.05% of fair market value. The study also is used to appraise property fairly and equitably.

Improved properties: those having a structure or building on the property.

There were 74 properties included in the Residential Schedule Analysis that the Appraisal District used to determine property values for 2011. The Appraisal District Value was at 98.98% of the required 100% of market value.

In addition to a Residential Schedule Analysis the Appraisal District also

performed ratio studies and reviewed market values in over 50 subdivisions.

After ratio studies were completed and values were set, Notices of Appraised Value were mailed to property owners whose property value increased by more than \$1000.

Appeals

During 2011, the District sent Notices of Appraised Value to 10,037 property owners. The District received 1170 Notices of Protest of the proposed values of these properties. District staffers were able to meet informally with most of the protesting property owners to settle their concerns. 675 properties were scheduled an appointment with The Appraisal Review Board. District staff settled 389 protest before the hearing. 70 property owners were a "No Show" to the ARB and 40 protests were withdrawn before the hearing. The Appraisal Review Board (ARB) changed values on 74 of these cases and made no change to 103 cases. The ARB worked a total of 490 hours for the property owners in the county.

Certification of the Appraisal Roll

Once the appeal process was substantially completed the Appraisal District certified the appraisal roll on July 21, 2011. The certified value was \$1,794,066,770; approximately 5.86 % above the 2010 Appraisal Roll, which was certified at \$1,694,730,482. New construction and the discovery of improvements to properties that had not previously been on the appraisal roll added \$49,329,663 total value to the Appraisal Roll.

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2011 District Achievements

The knowledge base of the Appraisal District has grown within the last several years. The level of expertise became evident after a review by the Comptroller's Office of indicating a high confidence level in the most recent Property Value Study (PVS).

The Comptroller's Office has changed the manner in which it tests appraisal districts on their performance. A new program called a Methods and Assistance Program Review, (MAP), is designed to insure appraisal districts are adhering to the Property Tax Code, publishing all required notices and using standard operating procedures in the performance of their work. Goals of the program include improving the quality of work, customer service and public relations.

The District not only passed all required MAP standards, it exceeded standards in most categories.

Concluding 2011

The 2011 reappraisal year concluded when the appraisal roll was certified. The 2012 reappraisal year started in August of 2011 and will be included in the 2011/2012 Biennial Reappraisal Plan.

If you have any questions regarding a reappraisal or any other District function, please don't hesitate to call (830) 796-3039 or come by the office located at 1206 Main, Bandera, Texas. You may also ask an appraiser while in the field. The District strives to provide the very best in customer service and welcomes your input!