

2019 Annual Report



Blanco County Appraisal District

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Blanco County Appraisal District



December 2019

Thank you for taking time to view our 2019 Annual Report. This report is designed to provide to the taxpayers that we serve, a year to year comparison of the data that the Appraisal District is responsible for. It will also make available to the public, the results of the performance evaluations and property value studies that have been conducted by the Texas Comptroller Property Tax Assistance Division.

The Blanco County Appraisal District strives to discover, list and appraise your property in the most fair and uniform method that is possible and as accurately as possible. We sincerely hope that this report will help our taxpayers to gain insight into the daily operations of our office. Our staff has many responsibilities, and we take each and every one of them very seriously. We are here to serve the taxpayers of Blanco County to the best of our ability. We will strive to be courteous, efficient and professional in our day to day operations.

We look forward to being able to continue serving and assisting the taxpayers of Blanco County in the future.

Sincerely,

Candice Fry
Chief Appraiser

The Blanco County Appraisal District Mission

The Texas Property Tax Code outlined in §23.01 and other statutory requirements complying with generally accepted appraisal standards, procedures and methodology in §5.102 govern the practices of the Blanco County Appraisal District. These requirements ensure equal and uniform taxation while adhering to the highest standards in appraisal practices and law. At BCAD we strive provide quality service to the public and the taxing entities that we serve. We work to develop quality employees and keep up with the newest technology trends to increase work-flow, while adhering to ethical standards and professionalism. We will work together with taxpayers to provide greater access to services while reducing costs to the taxing units that we serve.

The Blanco County Appraisal District has a responsibility to safeguard taxpayer dollars by eliminating waste and providing efficient and honest government.

General Information

Blanco County Appraisal District was created effective January 1, 1980 as a political subdivision of the state of Texas. The appraisal district board of directors hires the chief appraiser, sets the budget and appoints appraisal review board members. These directors do not have authority to set the values on property located within the district. The chief appraiser is hired to perform this function as well as hiring of staff, legal duties, administrative duties, and operation of the appraisal district. The board of directors of the Blanco County Appraisal District is made up of five members. These directors are appointed by the eligible taxing units as specified in §6.03 of the Texas Property Tax Code.

BCAD Board Members

Lynn Boyd (Chairman)
David Behrends
Janice Fox
Shelton Coleman
Lanny Counts

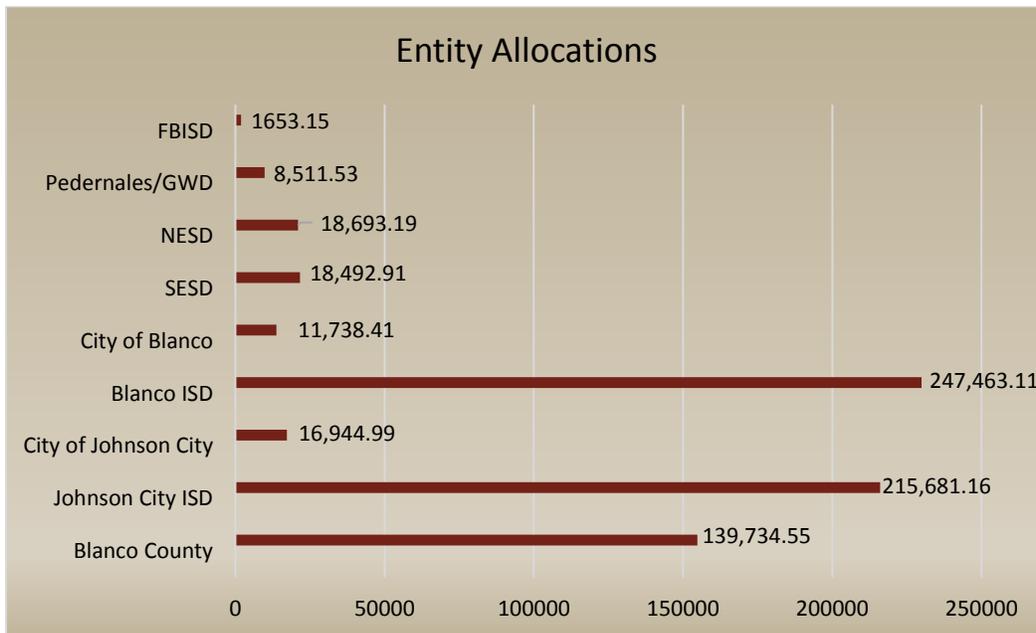
Entities Served

Fredericksburg ISD
Blanco Pedernales Groundwater District
North Blanco ESD #1
South Blanco ESD #2
City of Blanco
Blanco ISD
City of Johnson City
Johnson City ISD
Blanco County

Appraisal District Funding Breakdown

The Blanco County Appraisal District appraises property for parcels located within the boundaries of Blanco County. The District serves 8 taxing jurisdictions. Exhibit A shows the prorated allocation of funding for the Blanco County Appraisal District based on the 2019 budget amount of \$678,913 broken down by entity. The largest three contributors to the 2019 budget are Blanco ISD, Johnson City ISD and Blanco County respectively.

Exhibit A:



Market Value by State Category

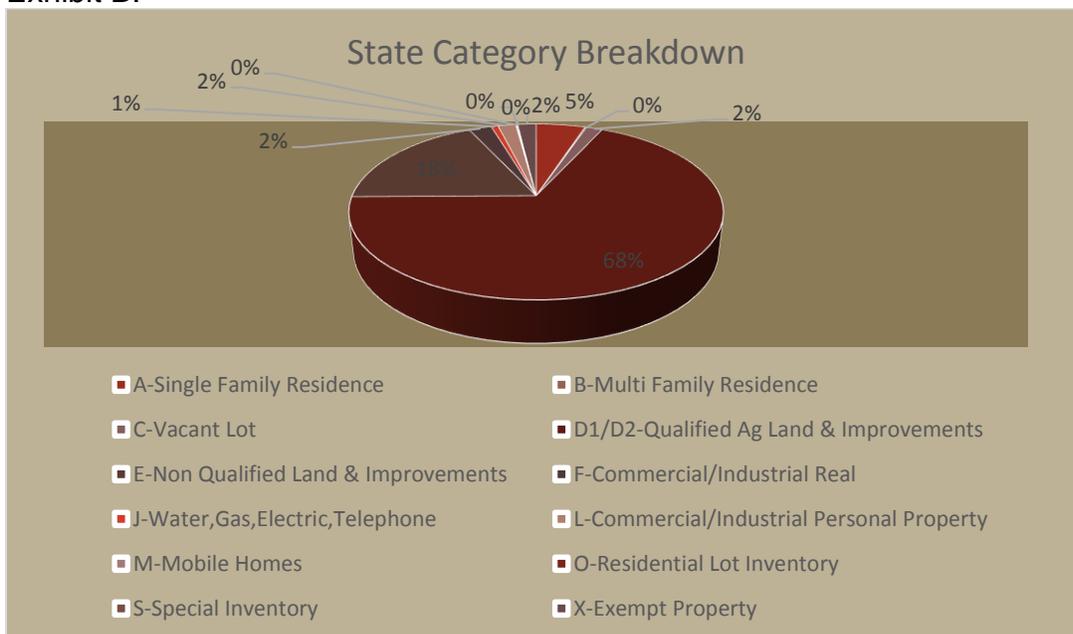
Appraisals carried out by Blanco County Appraisal District are an estimate of market value as of January 1st of each taxing year as defined by §1.04 of the Texas Property Tax Code on all property located within the boundary of BCAD. These estimates of value are used to provide each taxing entity with a certified appraisal roll for ad valorem taxation and establish a base for the tax levies that these entities will assess. For the 2019 appraisal year, the Blanco County Appraisal District provided mass appraisals for just over 16,000 parcels. The 2019 market value for these properties totaled \$5,906,769,057. Exhibit B will show the value breakdown per state category for these properties for 2019.

Definition of Market Value

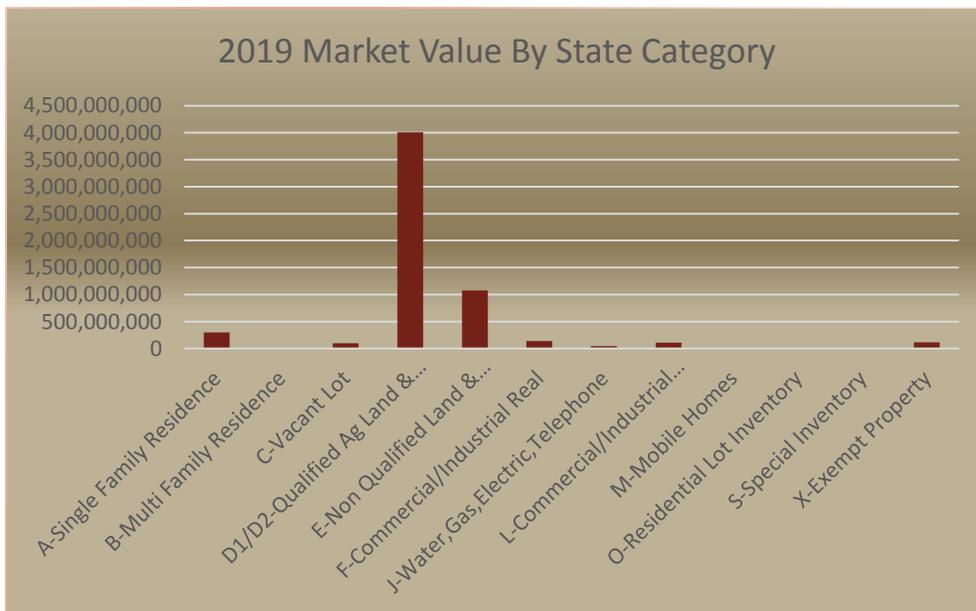
The pricing at which property would transfer for cash or its equivalent under prevailing market conditions if:

- a. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- b. Both the seller and the purchaser know of all of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- c. Both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Exhibit B:

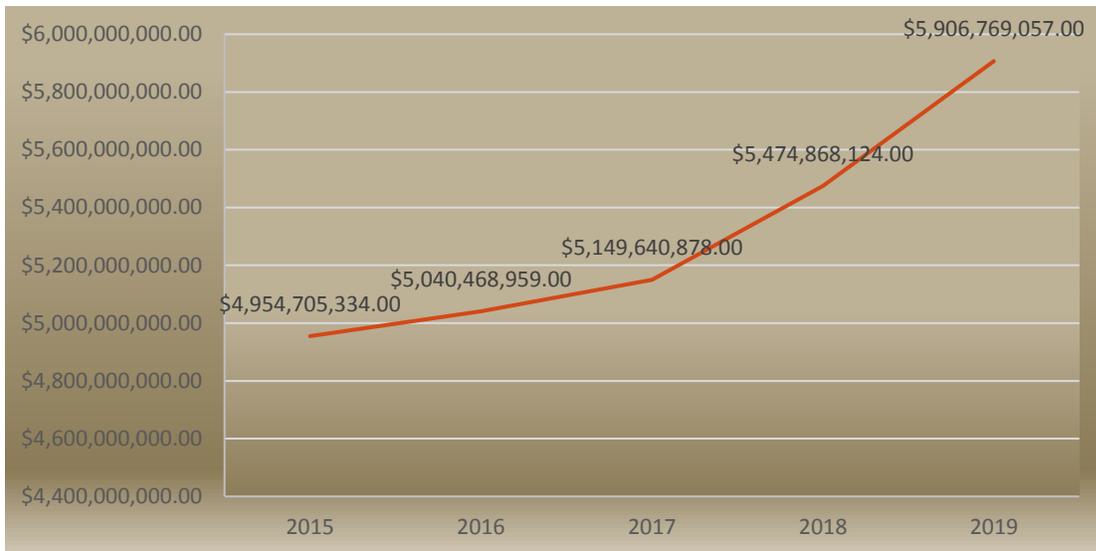


<u>State Category</u>	<u>Market Value</u>	<u>Taxable Value</u>	<u>Number of Accounts</u>
A-Single Family Residence	298,937,332	282,276,583	1522
B-Multi Family Residence	9,002,579	8,991,986	37
C-Vacant Lot	98,527,642	97,726,018	2419
D1/D2-Qualified Ag Land & Improvements	4,011,199,391	65,835,533	7463
E-Non Qualified Land & Improvements	1,074,838,673	1,038,422,872	5407
F-Commercial/Industrial Real	140,100,642	140,031,362	544
J-Water, Gas, Electric, Telephone	41,646,988	41,646,988	110
L-Commercial/Industrial Personal Property	108,509,330	108,509,330	716
M-Mobile Homes	5,580,820	5,164,065	178
O-Residential Lot Inventory	6,249,460	6,249,460	316
S-Special Inventory	29,510	29,510	3
X-Exempt Property	112,146,690	0	275
Totals	5,906,769,057	1,794,883,707	

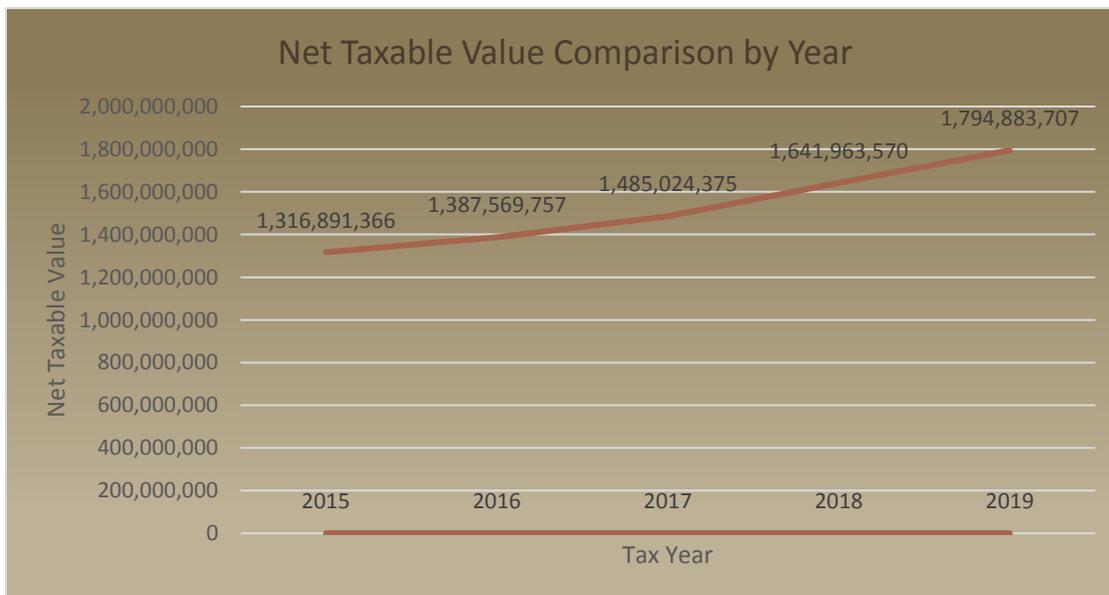


Overall, the major property use in the Blanco County Appraisal District continues to be qualified ag land. The County is seeing increases in subdivision development which will lead to a shift in the trend in the future to more non-qualified ag land, vacant lots and residential properties.

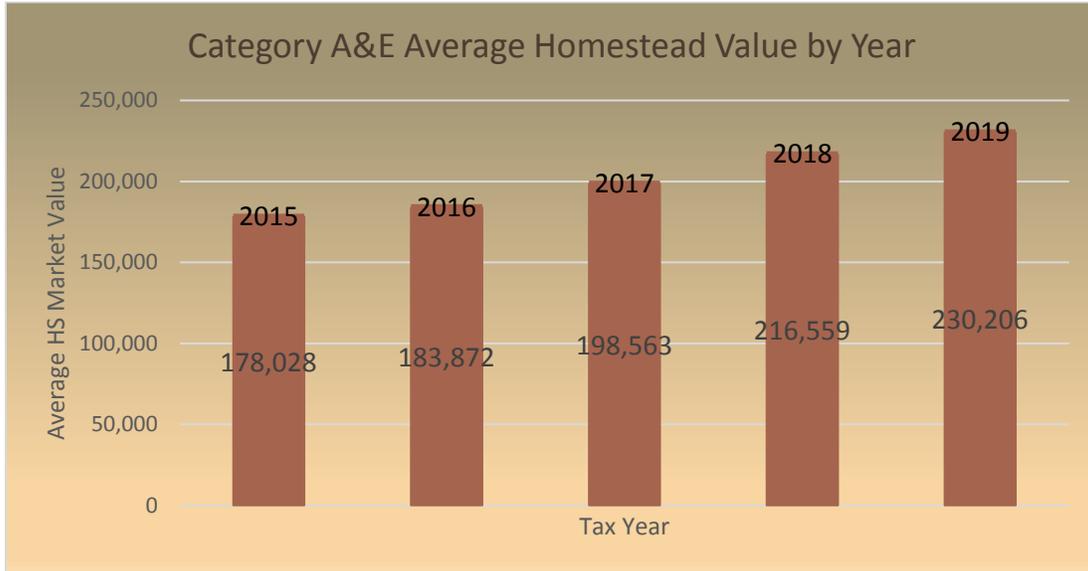
Market Value by Year Comparison



Net Taxable Value by Year Comparison

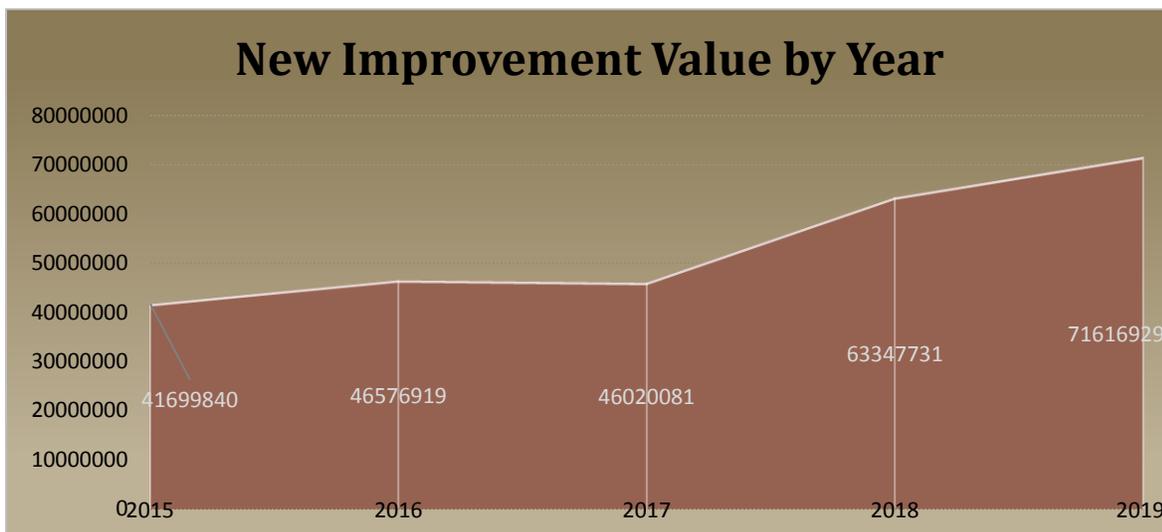


Category A & E Average Homestead Value



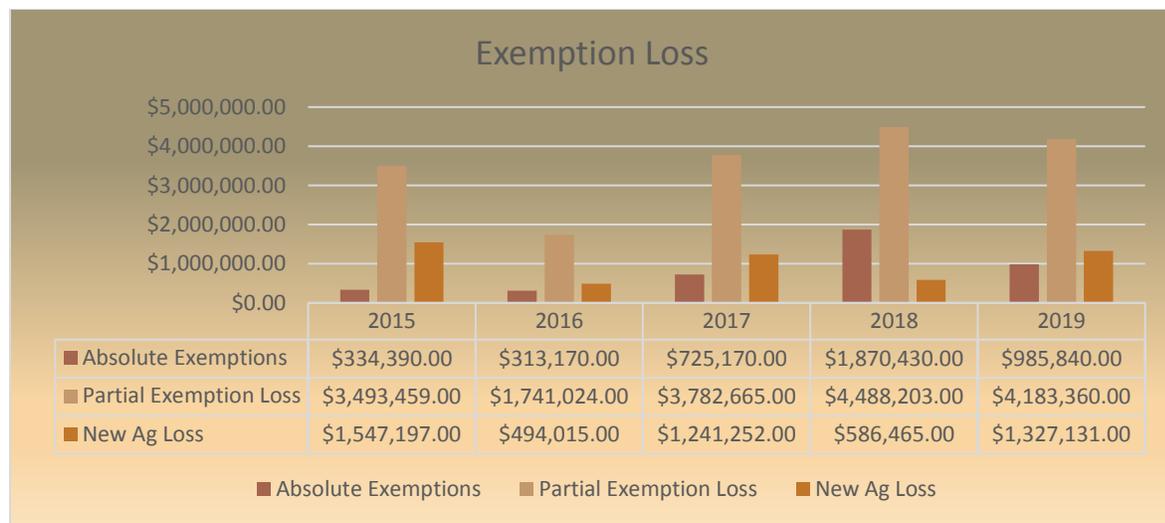
New Construction/New Improvement Data

The new improvement values come from various category types. These include residential, multifamily, manufactured homes, real commercial, real industrial and industrial business personal property. New market value includes mostly new structures to the land. From a workflow standpoint, if there was a structure not on the appraisal roll the previous year, when the new structure is added, it is coded as new to assist with the new value calculations. The table below indicates the increases in the latest five year period. As can be seen, the new improvement values are rising significantly year to year and are anticipated to continue this trend with new subdivisions and wineries being built each year.



Exemption Data

The population of Blanco County has increased to 10,495 as of the 2010 census. The current population estimate for Blanco County is 11,702. This is an increase of 11.5% compared with a national average of 6.0%. It is anticipated that the 2020 census will show even a larger percentage increase in the population of Blanco County. Due to these statistics and the increased availability of exemption types, Blanco County can anticipate an increasing number and value of exemptions in the future. Many of these can be attributed to new legislation and inclusion of certain groups in the exemption criteria. Some of these are Surviving Spouses of Disabled Veterans and First Responders and a notable increase in 100% Disabled Veterans. These exemptions and special valuations can be seen in the chart below. They are displayed as value lost to the taxing entities.



The district has various exemptions that taxpayers may qualify for. Two of these are the homestead and over 65 residential exemptions. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than two years after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate for school taxes if you move out of the county; this can transfer to the new school district that you reside in.

EXEMPTION DATA		
ENTITY	HOMESTEAD	OVER 65 OR DISABLED
BLANCO COUNTY	5,000	5,000
BLANCO ISD	25,000	10,000
JOHNSON CITY ISD	25,000	10,000
CITY OF BLANCO	0	23,000
CITY OF JOHNSON CITY	0	Ceiling
DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	5,000	10-29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DVHS	Totally Exempt	100%

2019 Tax Rate Information

2019 TAX RATES FOR BLANCO COUNTY	
Blanco County	.3970
Blanco ISD	1.1262
City of Blanco	.3615
South Blanco Co Emergency Service District #2	0.1000
Johnson City ISD	1.1639
City of Johnson City	.4310
North Blanco Co Emergency Service District # 1	.1000
Blanco/Pedernales Groundwater Conservation District	.0224
COMBINATION RATES	
Blanco in the City	2.0071
Blanco out of the City	1.6456
Johnson City in the City	2.1143
Johnson City out of the City	1.6833

External Reviews-M.A.P.S & P.V.S.-State Comptroller of Public Accounts

Blanco County Appraisal District is audited every other year by the State Comptroller's Property Tax Assistance Division (PTAD). These reviews are based on Section 5.10 and 5.102 of the Property Tax Code. These audits are done in an alternating review cycle. In even numbered years Blanco CAD undergoes the Methods & Assistance Program (MAP) review and in odd numbered years there is a Property Value Study (PVS) performed.

The MAP review analyzes different areas of the appraisal district. Governance, taxpayer assistance, and the appraisal standards, operating procedures and the methodology used by the appraisal district are looked at. The PVS determined the degree of uniformity and median level of appraised value ratios for certain state categories for each appraisal district. This study also impacts each school district in regards to state school funding. The most recent results of each type of study are listed below.

MAP Results

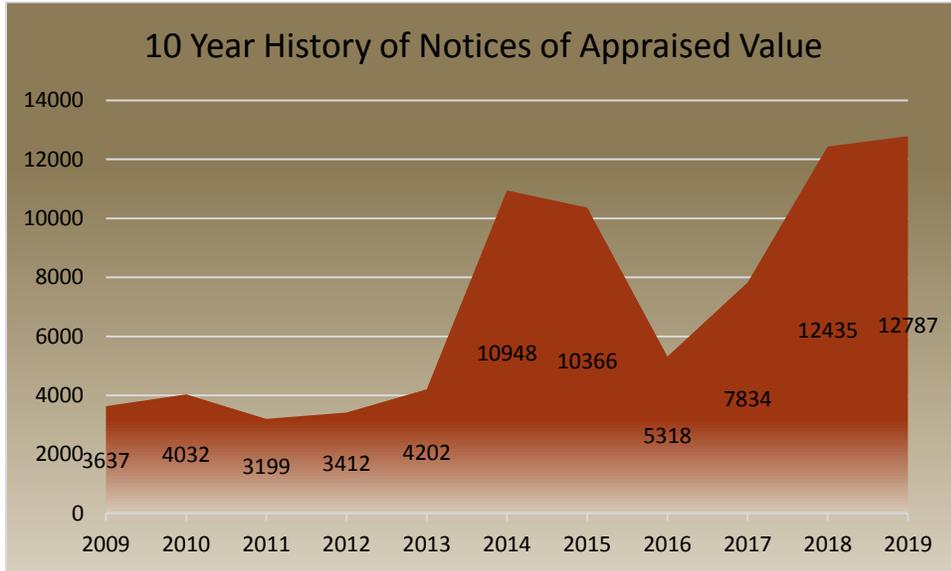
	<u>2016</u>	<u>2018</u>
Governance	Meets All	Meets All
Taxpayer Assistance	Meets All	Meets All
Operating Procedures	Meets All	Meets All
Appraisal Standards, Procedures and Methodology	Meets All	Meets All

PVS Results

	<u>2015</u>	<u>2017</u>
Median Level of Appraisal	1.01	.99
Coefficient of Dispersion	10.72	9.22

Appeals Data

For the January 1, 2019 appraisal date, the Blanco County Appraisal District mailed 12,787 notices of appraised value which account for approximately 80% of the appraisal roll. These notices were mailed April 15, 2019 and property owners and authorized agents had until May 15, 2018 to file a valid appeal. The Appraisal Review Board began hearings on June 7, 2018 and finished on July 19, 2019 with the ARB approving the records and the Chief Appraiser certifying the roll on July 20, 2018. There were a total of 634 protest filed with 119 of those cases going before the Appraisal Review Board and 80 cases where property owners did not show up for the hearing. The rest of the cases were either settled or withdrawn prior to their hearing date and time.



Legislative Changes

The 86th legislative session proved to be one of the most far reaching and extensive sessions that the property tax industry has seen in a very long time. With the implementation of SB2 and HB3, appraisal districts throughout the state are trying to make the necessary adjustments to ensure compliance with all of the new statutes and laws. SB2 will now require appraisal districts to host and maintain a website for information produced by taxing units as related to their truth in taxation process. This will also require that appraisal districts mail estimated tax information to each property owner by August 7th. Due to the population of Blanco County, this will not impact Blanco CAD until 2021, but will require additional funding and expanded resources to cover these requirements. These bills that were passed during the most recent session can be found at <http://www.capitol.state.tx.us>. The Texas legislature will again convene in 2021 and it is anticipated that more changes will be coming in this industry.

Moving Forward to 2019

The appraisal district staff will continue to move forward with more appraisal and technological advances. These advances will not only help staff to better fulfill their responsibilities, but they will also ensure the taxpayers of Blanco County and the Taxing Entities that the appraisal district is operating as efficiently and transparently as possible. The staff here will continue to strive to achieve equalization among all property classes and maintain the highest standards of appraisal practices and law.