

Burleson County Appraisal District



2015 Annual Report
December 2015



December 2015

It is my pleasure to present the Annual Report of the Burleson County Appraisal District (BCAD). This Annual Report provides specific information about the operations of the BCAD. The report has been designed to provide the reader a summarization of information which is published and printed by the appraisal district. It highlights the results of our appraisal operations, the appeals process and statistical comparisons.

The BCAD is currently undergoing a Property Tax Assistance Division Property Value Study. The results of this study will be published by the Property Tax Assistance Division on January 31, 2016. Also, BCAD has received our 2015 Preliminary Methods and Assistance Program Review (MAP). The review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards. I'm very pleased to say that our preliminary scoring indicates that we passed all mandatory requirements as well as that we "meet all" or have received a total point score of 100 in all appraisal district activities, including governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. We strive to serve Burleson County with professionalism and integrity in all aspects of our operations.

In 2015, BCAD successfully certified a timely and accurate appraisal roll. We believe it is our highest priority to not only efficiently serve our taxing units, but to humbly serve the citizens of Burleson County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

I thank you for taking time to review this Annual Report and I hope that you can gain insight into the operations of the Burleson County Appraisal District.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kim Orr".

Kim Orr, RPA/RTA/CCA
Chief Appraiser

General Information

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

Property taxes must be equal and uniform

Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.

Each property must have a single appraised value.

All property is taxable unless federal or state law exempts it from taxation.

Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Burleson County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board of directors appointed by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's budget annually
- Contract for necessary services
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year staggered terms beginning in January of each year.

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

Appraisal Review Board (ARB) members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of Burleson County and must have resided in the county for at least two years. The Burleson County Appraisal Review Board (ARB) is responsible by statute for the hearing and making a determination of value for taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide in determining typical practices and standards for agricultural activities in the boundaries of the district.

Board of Directors

The Board of Directors of the Burleson County Appraisal District consisted of four voting members and one non-voting member. The Directors are appointed or elected by the County of Burleson, the Caldwell Independent School District, the Somerville Independent School District and the Snook Independent School District. The non-voting member is the current Tax Assessor-Collector for Burleson County.

2015 Board Members

Board of Directors include: Mike Sutherland, (County of Burleson)
 Janet Carrigan, chairman, (Caldwell ISD)
 Terri Jurena, (Caldwell ISD)
 Jason Urbanosky, vice chairman, (Somerville ISD)
 Melvin Schoeneman, secretary, (Snook ISD)
 Curtis Doss, (Burleson County Tax Assessor/Collector)

Appraisal Review Board (ARB) members include: Ralph Mutchler, chairman
 Eduardo Ramirez
 Glenn Jones, secretary

Agricultural Advisory Board members include: Cody Novosad
 Dusty Tittle
 Dan Tucker
 Eduardo Ramirez
 Darren Broesche

General Statistical Information

The BCAD had an adopted financial budget for 2015 in the amount of \$731,707 and an amended financial budget for 2015 in the amount of \$821,741. The BCAD employed 7 full time employees and one part-time employee. All appraisal services were contracted to Eagle Appraisal or Pritchard & Abbott.

Taxing Units

The district is responsible for establishing and maintaining approximately 54,500 parcels that include residential, mobile homes, commercial, agricultural/rural land, industrial properties, business personal property & oil & gas mineral interests covering 677 square miles within Burleson County Appraisal District's jurisdiction.

Following are those taxing jurisdictions with territory located in the district:

- Burleson County (GBU)
- Burleson County Road (RDD)
- Memorial Hospital (HOS)
- Caldwell ISD (SCW)
- City of Caldwell (CCW)
- Somerville ISD (SSM)
- City of Somerville (CSM)
- Snook ISD (SSN)
- City of Snook (CSN)
- Burleson County MUD (MUD)
- Beaver Creek Water District (BCWCID)

Legislative Changes

The Burleson County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, BCAD responds in a timely manner updating records, forms and/or procedures. The 84th Texas Legislature met in 2015 and several bills were passed that have an effect on operations of the Burleson County Appraisal District. Bills of significance included: SB 1760 relating to the transparent and equitable application of ad valorem taxation procedures; SB 1/SJR1 relating to certain restrictions on the imposition of ad valorem taxes and the duty of the state to reimburse certain political subdivisions for certain revenue loss (changing school exemption amount from \$15,000 to \$25,000); SB 849 relating to access to and fees associated with binding arbitration of ARB orders; SB 46 relating to the confidentiality of certain property tax appraisal photographs; SB 1420 relating to notices of appraised value sent to the property owners by the chief appraiser; SB 273 relating to certain offenses relating to carrying concealed handguns on property owned or leased by a governmental body; HB 992/HJR 75 relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran; HB 394 relating to the information in ad valorem tax appraisal records that may not be posted on the Internet of an appraisal district; HB 1463 relating to the procedure for canceling an exemption from ad valorem taxation of the residence homestead of an individual who is 65 years of age or older; and HB 1464 relating to the procedure for determining that certain land is no longer eligible for appraisal for ad valorem tax purposes as agricultural or open-space land.

Discovery and Valuation

In order to make a valuation, the staff must first identify new properties. This is done by field reviews, viewing aerial photography, scouring local government records such as building permits, sales letters, local realtor information or locating advertisements in the newspaper.

The staff must then collect data by visiting new and existing properties. The staff assesses the value of new structures, as well as assesses depreciation and the value of any new additions to existing structures. Additionally appraisers must classify the quality of the construction by examining features such as rooflines, add-ons, construction type such as brick or wood, etc. Data regarding sales and building prices must also be collected.

These values must be entered into the automated system along with changes in property parcel sizes and exemptions received from homeowners, the elderly, disabled veterans, charitable or religious organizations, and agricultural productivity valuation.

Then the data must be analyzed following the mass appraisal standards of Uniform Standards of Professional Appraisal Practice (USPAP). Properties are grouped by school district, subdivision, town and neighborhood. Questions such as ‘Does the BCAD value match recent sales values?’ must be answered. Value is then assessed to as close to 100% of market value as possible (per state law). If this is not the case, then an analysis must be done to determine the reason the values are not within an acceptable range. Once this is determined, further adjustments are made according to existing professional standards

2015 Ratio Studies

| SCHOOL DISTRICT | PROPERTY TYPE | INITIAL | AS NOTICED |
|-----------------|---------------|---------|------------|
| SNOOK | D,E | 0.9824 | 1.0486 |
| | A | 1.1188 | 1.0508 |
| SOMERVILLE | D,E | 1.0839 | 1.0760 |
| | A | 1.1383 | 1.0182 |
| CALDWELL | D,E | 0.9663 | 1.0126 |
| | A | 0.9823 | 1.0041 |
| | | | |

Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 54,500 parcels. The following represents a summary of property categories appraised by the district for 2015:

| PTAD Classification | Property Type | Parcel Count | Market Value |
|----------------------------|-------------------------------------|---------------------|---------------------|
| A | Residential Single Family | 4,636 | 263,125,569 |
| B | Residential Multi Family | 32 | 4,314,130 |
| C | Vacant Lots/Tracts | 5,799 | 36,284,131 |
| D1 | Qualified Ag Land | 6,866 | 1,372,846,382 |
| D2 | Improvements on Qualified Ag Land | 2,517 | 37,495,738 |
| E | Non-Qualified Ag Land | 5,606 | 409,354,466 |
| F1 | Commercial Real Prop. | 556 | 80,411,234 |
| F2 | Industrial Real Prop. | 40 | 11,274,339 |
| G1 | Minerals, Oil & Gas | 23,054 | 437,154,210 |
| G2 | Other Mineral Reserves | 0 | 0 |
| G3 | Non-Producing Minerals | 0 | 0 |
| H | Tangible, Non-Business Vehicles | 0 | 0 |
| J | Real & Tangible Personal: Utilities | 643 | 94,579,432 |
| L1 | Commercial Personal Prop. | 979 | 37,730,089 |
| L2 | Industrial Personal Prop. | 371 | 242,450,760 |
| M1 | Mobile Homes | 1,093 | 20,539,191 |
| M2 | Other Tangible Personal | 0 | 0 |
| N | Intangible Personal | 0 | 0 |
| O | Real Property, Inventory | 29 | 295,769 |
| S | Special Inventory | 8 | 3,654,450 |
| X | Exempt Property | 6,523 | 158,217,280 |

Certified Values for All Jurisdictions

| | | 2015 | |
|-----------------------------|--|---------------------|----------------------|
| | | Market Value | Taxable Value |
| Burleson County | | 3,051,595,508 | 1,610,995,223 |
| Burleson County Road | | 3,051,595,508 | 1,615,155,748 |
| Memorial Hospital | | 3,051,595,508 | 1,628,597,310 |
| Caldwell ISD | | 1,827,281,000 | 927,401,468 |
| City of Caldwell | | 277,631,422 | 260,068,496 |
| Somerville ISD | | 527,417,820 | 291,320,181 |
| City Of Somerville | | 103,862,790 | 91,938,381 |
| Snook ISD | | 696,837,350 | 292,084,957 |
| City of Snook | | 27,245,370 | 21,347,806 |
| Burleson County MUD | | 18,537,500 | 17,051,089 |
| Beaver Creek Water District | | 27,708,832 | 25,066,323 |

Average Value of Single Family Residence

| | 2014 | | | 2015 | |
|-----------------------------|---------------------|----------------------|--|---------------------|----------------------|
| | Market Value | Taxable Value | | Market Value | Taxable Value |
| Burleson County | 51,994 | 45,561 | | 56,746 | 49,042 |
| Burleson County Road | 51,994 | 45,922 | | 56,746 | 49,467 |
| Memorial Hospital | 51,994 | 47,187 | | 56,746 | 50,730 |
| Caldwell ISD | 66,939 | 52,386 | | 74,245 | 52,700 |
| City of Caldwell | 80,293 | 71,533 | | 87,898 | 76,755 |
| Somerville ISD | 41,704 | 30,092 | | 42,883 | 28,688 |
| City of Somerville | 58,923 | 48,330 | | 57,803 | 49,387 |
| Snook ISD | 43,245 | 33,257 | | 51,643 | 36,240 |
| City of Snook | 54,666 | 43,553 | | 59,905 | 47,886 |
| Burleson County MUD | 37,688 | 33,322 | | 41,493 | 35,451 |
| Beaver Creek Water District | 34,018 | 31,868 | | 46,102 | 39,228 |

Certified New Value for All Jurisdictions

| | 2015 | |
|-----------------------------|---------------------|----------------------|
| | Market Value | Taxable Value |
| Burleson County | 7,529,908 | 7,085,341 |
| Burleson County Road | 7,529,908 | 7,089,055 |
| Memorial Hospital | 1,999,300 | 1,952,230 |
| Caldwell ISD | 4,145,168 | 3,572,786 |
| City of Caldwell | 371,291 | 70,499 |
| Somerville ISD | 1,108,915 | 1,028,477 |
| City of Somerville | 390,537 | 390,537 |
| Snook ISD | 2,275,825 | 2,206,137 |
| City of Snook | 93,768 | 93,768 |
| Burleson County MUD | 138,981 | 135,581 |
| Beaver Creek Water District | 353,937 | 353,937 |

Formal Protest Data

| | 2014 | 2015 |
|--------------|-------------|-------------|
| Filed | 1,060 | 2,269 |
| Withdrawn | 99 | 127 |
| Settled | 746 | 1,193 |
| No Showed | 404 | 442 |
| ARB Decision | 157 | 518 |

2015 Exemption Data

| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | 1 | DVET/HS | 16 | \$1,368,819 | \$1,205,798 |
| RDD – Burleson County Road | 1 | DVET/HS | 16 | \$1,368,819 | \$1,205,798 |
| CCW – City of Caldwell | 1 | DVET/HS | 4 | \$191,994 | \$142,783 |
| CSM – City of Somerville | 1 | DVET/HS | 3 | \$573,690 | \$516,280 |
| HOS – Memorial Hospital | 1 | DVET/HS | 16 | \$1,368,819 | \$1,205,798 |
| SCW-Caldwell ISD | 1 | DVET/HS | 7 | \$636,924 | \$327,419 |
| SSM – Somerville ISD | 1 | DVET/HS | 6 | \$731,895 | \$519,483 |
| CSN – City of Snook | 1 | DVET/HS | 0 | \$0 | \$0 |
| SSN – Snook ISD | 1 | DVET/HS | 0 | \$0 | \$0 |
| BCWID – Beaver Creek Water Dist | 1 | DVET/HS | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | 1 | DVET/HS | 0 | \$0 | \$0 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | 2 | DVET/DIS | 10 | \$958,167 | \$822,112 |
| RDD – Burleson County Road | 2 | DVET/DIS | 10 | \$958,167 | \$822,112 |
| CCW – City of Caldwell | 2 | DVET/DIS | 0 | \$0 | \$0 |
| CSM – City of Somerville | 2 | DVET/DIS | 3 | \$168,584 | \$168,584 |
| HOS – Memorial Hospital | 2 | DVET/DIS | 10 | \$958,167 | \$822,112 |
| SCW-Caldwell ISD | 2 | DVET/DIS | 3 | \$288,002 | \$161,620 |
| SSM – Somerville ISD | 2 | DVET/DIS | 4 | \$337,398 | \$230,818 |
| CSN – City of Snook | 2 | DVET/DIS | 0 | \$0 | \$0 |
| SSN – Snook ISD | 2 | DVET/DIS | 3 | \$332,767 | \$190,874 |
| BCWID – Beaver Creek Water Dist | 2 | DVET/DIS | 1 | \$37,033 | \$37,033 |
| MUD-Burleson County MUD | 2 | DVET/DIS | 0 | \$0 | \$0 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | 3 | DVET/OA | 37 | \$3,627,514 | \$3,106,480 |
| RDD – Burleson County Road | 3 | DVET/OA | 37 | \$3,627,514 | \$3,106,480 |
| CCW – City of Caldwell | 3 | DVET/OA | 7 | \$840,463 | \$771,249 |
| CSM – City of Somerville | 3 | DVET/OA | 1 | \$79,535 | \$76,749 |
| HOS – Memorial Hospital | 3 | DVET/OA | 37 | \$3,627,514 | \$3,106,480 |
| SCW-Caldwell ISD | 3 | DVET/OA | 21 | \$2,529,372 | \$1,478,355 |
| SSM – Somerville ISD | 3 | DVET/OA | 6 | \$913,906 | \$374,305 |
| CSN – City of Snook | 3 | DVET/OA | 1 | \$79,882 | \$79,882 |
| SSN – Snook ISD | 3 | DVET/OA | 4 | \$184,236 | \$54,191 |
| BCWID – Beaver Creek Water Dist | 3 | DVET/OA | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | 3 | DVET/OA | 1 | \$86,348 | \$55,735 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | B | DISABLED | 0 | \$0 | \$0 |
| RDD – Burleson County Road | B | DISABLED | 199 | \$11,557,758 | \$550,207 |
| CCW – City of Caldwell | B | DISABLED | 25 | \$2,278,553 | \$250,000 |
| CSM – City of Somerville | B | DISABLED | 0 | \$0 | \$0 |
| HOS – Memorial Hospital | B | DISABLED | 0 | \$0 | \$0 |
| SCW-Caldwell ISD | B | DISABLED | 58 | \$6,176,040 | \$495,313 |
| SSM – Somerville ISD | B | DISABLED | 46 | \$3,792,747 | \$393,057 |
| CSN – City of Snook | B | DISABLED | 0 | \$0 | \$0 |
| SSN – Snook ISD | B | DISABLED | 20 | \$1,588,971 | \$157,386 |
| BCWID – Beaver Creek Water Dist | B | DISABLED | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | B | DISABLED | 0 | \$0 | \$0 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | H | HOMESTEAD | 0 | \$0 | \$0 |
| RDD – Burleson County Road | H | HOMESTEAD | 2591 | \$268,564,868 | \$7,480,302 |
| CCW – City of Caldwell | H | HOMESTEAD | 0 | \$0 | \$0 |
| CSM – City of Somerville | H | HOMESTEAD | 0 | \$0 | \$0 |
| HOS – Memorial Hospital | H | HOMESTEAD | 0 | \$0 | \$0 |
| SCW-Caldwell ISD | H | HOMESTEAD | 1509 | \$176,908,345 | \$34,149,934 |
| SSM – Somerville ISD | H | HOMESTEAD | 592 | \$46,851,697 | \$13,201,903 |
| CSN – City of Snook | H | HOMESTEAD | 68 | \$5,934,764 | \$335,600 |
| SSN – Snook ISD | H | HOMESTEAD | 490 | \$44,804,826 | \$10,460,955 |
| BCWID – Beaver Creek Water Dist | H | HOMESTEAD | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | H | HOMESTEAD | 25 | \$1,710,435 | \$117,500 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | S | OA 65 | 0 | \$0 | \$0 |
| RDD – Burleson County Road | S | OA 65 | 1801 | \$167,656,934 | \$5,155,292 |
| CCW – City of Caldwell | S | OA 65 | 318 | \$32,545,979 | \$3,111,135 |
| CSM – City of Somerville | S | OA 65 | 155 | \$11,615,390 | \$1,517,246 |
| HOS – Memorial Hospital | S | OA 65 | 0 | \$0 | \$0 |
| SCW-Caldwell ISD | S | OA 65 | 954 | \$101,249,488 | \$7,412,792 |
| SSM – Somerville ISD | S | OA 65 | 569 | \$44,549,631 | \$4,180,613 |
| CSN – City of Snook | S | OA 65 | 34 | \$3,150,406 | \$510,000 |
| SSN – Snook ISD | S | OA 65 | 278 | \$21,857,815 | \$7,612,985 |
| BCWID – Beaver Creek Water Dist | S | OA 65 | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | S | OA 65 | 57 | \$4,175,559 | \$260,000 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | U | SURV SPOUSE | 37 | \$3,526,523 | \$370,000 |
| RDD – Burleson County Road | U | SURV SPOUSE | 37 | \$3,526,523 | \$111,000 |
| CCW – City of Caldwell | U | SURV SPOUSE | 7 | \$835,629 | \$70,000 |
| CSM – City of Somerville | U | SURV SPOUSE | 2 | \$185,139 | \$20,000 |
| HOS – Memorial Hospital | U | SURV SPOUSE | 0 | \$0 | \$0 |
| SCW-Caldwell ISD | U | SURV SPOUSE | 26 | \$2,532,642 | \$850,645 |
| SSM – Somerville ISD | U | SURV SPOUSE | 5 | \$558,434 | \$152,619 |
| CSN – City of Snook | U | SURV SPOUSE | 2 | \$129,639 | \$20,000 |
| SSN – Snook ISD | U | SURV SPOUSE | 6 | \$435,447 | \$184,600 |
| BCWID – Beaver Creek Water Dist | U | SURV SPOUSE | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | U | SURV SPOUSE | 0 | \$0 | \$0 |

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| JURISDICTION | CODE | DESCRIPTION | PARCELS | MARKET VALUE | EXEMPT VALUE |
|---------------------------------|-------------|--------------------|----------------|---------------------|---------------------|
| GBU – Burleson County | W | WIDOW | 18 | \$2,296,666 | \$180,000 |
| RDD – Burleson County Road | W | WIDOW | 18 | \$2,296,666 | \$54,000 |
| CCW – City of Caldwell | W | WIDOW | 0 | \$0 | \$0 |
| CSM – City of Somerville | W | WIDOW | 2 | \$269,363 | \$20,000 |
| HOS – Memorial Hospital | W | WIDOW | 0 | \$0 | \$0 |
| SCW-Caldwell ISD | W | WIDOW | 12 | \$1,663,979 | \$408,363 |
| SSM – Somerville ISD | W | WIDOW | 5 | \$489,736 | \$157,730 |
| CSN – City of Snook | W | WIDOW | 0 | \$0 | \$0 |
| SSN – Snook ISD | W | WIDOW | 1 | \$142,951 | \$35,000 |
| BCWID – Beaver Creek Water Dist | W | WIDOW | 0 | \$0 | \$0 |
| MUD-Burleson County MUD | W | WIDOW | 0 | \$0 | \$0 |

Tax Rates By Jurisdiction For 2015

| | M&O | I&S | TOTAL |
|----------------------|----------------|----------------|--------------|
| Burleson County | .41177 | 0.01223 | 0.42400 |
| Burleson County Road | 0.07500 | | 0.07500 |
| Memorial Hospital | 0.08000 | 0.01000 | 0.09000 |
| Caldwell ISD | 1.17000 | 0.08196 | 1.25196 |
| City of Caldwell | 0.17257 | 0.20413 | 0.37670 |
| Somerville ISD | 1.04000 | 0.07266 | 1.11266 |
| City Of Somerville | 0.44028 | 0.15672 | 0.59700 |
| Snook ISD | 1.04000 | 0.33000 | 1.37000 |
| City of Snook | 0.25000 | | 0.25000 |
| MUD | | 0.29936 | 0.29936 |
| BCWID | 0.38000 | | 0.38000 |

Glenn Hegar

Texas Comptroller of Public Accounts

2014-15 Methods and Assistance Program Review

BURLESON COUNTY APPRAISAL DISTRICT (BURLESON CAD)

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as “Not Applicable” and the final score will not be negatively impacted by these questions.

| Mandatory Requirements | PASS/FAIL |
|---|------------------|
| 1. Does the appraisal district have up-to-date appraisal maps? | PASS |
| 2. Is the implementation of the appraisal district’s most recent reappraisal plan current? | PASS |
| 3. Does the appraisal district comply with its written procedures for appraisal? | PASS |
| 4. Are values reproducible using the appraisal district’s written procedures and appraisal records? | PASS |
| Appraisal District Activities | RATING |
| Governance | MEETS ALL |
| Taxpayer Assistance | MEETS ALL |
| Operating Procedures | MEETS ALL |
| Appraisal Standards, Procedures and Methodology | MEETS ALL |

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

| Review Areas | Total Questions in Review Area (excluding N/A Questions) | Total “Yes” Points | Total Score (Total “Yes” Questions/Total Questions) x 100 |
|--|---|---------------------------|--|
| Governance | 3 | 3 | 100 |
| Taxpayer Assistance | 10 | 10 | 100 |
| Operating Procedures | 4 | 4 | 100 |
| Appraisal Standards, Procedures and Methodology | 13 | 13 | 100 |