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# LLANO CENTRAL APPRAISAL DISTRICT

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2017 ANNUAL REPORT

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The Property Tax Assistance Division of the Texas Comptroller's office requires all appraisal districts in Texas 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 the values to the taxing units.

The appraisal district is a local government political subdivision of the state responsible for appraising property within the county boundaries. The Llano Central 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.

Article 8 of Texas Constitution, Chapter 1 Local Property Tax defines five basic rules:

1. Property taxes must be equal and uniform.
2. A local government must generally tax all property on its current market value – the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell.
3. Each property in a county must have a single appraised value.
4. All property is taxable unless federal or state law exempts it from the tax.
5. Property owners have a right to reasonable notice of increases in the appraised value of their property.

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 Regulation 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 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 at <http://comptroller.texas.gov>.

## LLANO CENTRAL APPRAISAL DISTRICT

### ENTITIES SERVED (16)

#### COUNTY

LLANO COUNTY  
LLANO COUNTY ROAD & BRIDGE

#### CITIES

CITY OF HORSESHOE BAY  
CITY OF LLANO  
CITY OF SUNRISE BEACH

#### ISD'S

LLANO ISD  
BURNET ISD  
JOHNSON CITY ISD

#### EMERGENCY SERVICES DISTRICTS

LLANO COUNTY ESD#1  
LLANO COUNTY ESD #2  
LLANO COUNTY ESD #3  
LLANO COUNTY ESD #4

#### SPECIAL DISTRICTS

KINGSLAND MUNICIPAL UTILITY DISTRICT  
LLANO COUNTY MUNICIPAL UTILITY DISTRICT  
DEER HAVEN WATER CONTROL & IMPROVEMENT  
LLANO COUNTY ROAD DISTRICT #1

#### BOARD OF DIRECTORS

The Board of Directors consists of 8 voting members and one non-voting member. The Board of Directors are appointed or elected by the County, the Cities, the ISD and other entities in the Llano County. The non-voting member is the Tax Assessor/Collector for Llano County.

Board members include:

Johnny Sawyer (Llano ISD)  
Roland Rode (Llano ISD)  
Rayburn Houston (Precinct 2)  
Denna Kenner (Precinct 4)  
Charles Miller (Kingsland Municipal Utility District)  
Cindy Daly (City of Sunrise Beach)  
Ervin Light Jr (City of Llano)  
Jim Jorden (City of Horseshoe Bay)  
Kris Fogelberg (Tax Assessor/Collector)

## **General Information of Accounts**

The Llano Central Appraisal District appraised 37,549 accounts in 2017 for the following Taxing Entities: Llano ISD, Burnet ISD, Johnson City ISD, Llano County/Road and Bridge, city of Llano, City of Horseshoe Bay, City of Sunrise Beach, Deer Haven Water Control & Improvement, Llano County MUD #1, Kingsland MUD, Llano ESD 1 thru 4, Llano County Road District #1. Appendix A of this report provides breakdown of the 2017 Certified Totals as well as the number of residential, commercial, agricultural, and utility accounts that are in the district. In addition, there is information regarding the various exemptions that are actively used in the district such as Homestead Exemptions.

## **New Construction**

In 2017 the district added \$70,441,784 of New Taxable Value. This is attributed to new residential and commercial construction as well as additions new business personal property.

### **New Value**

TOTAL NEW VALUE MARKET:	\$77,285,524
TOTAL NEW VALUE TAXABLE:	\$70,441,784

## **Protest Data**

### **Protest and Notice Summary**

Data showing the number of protests filed for the years 2013 thru 2017 can be found below.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Notices Mailed	10,953	12,500	17,119	16,203	23,463
Pending Protest	37	0	60	21	218
Cancelled/No Show	114	133	80	72	133
Settled	305	334	486	907	1426
ARB Decision	292	287	52	128	124
Pending Arbitration	0	0	0	0	0
Withdrawn	169	238	184	323	133
Coded In Error	2	7	5	4	9
<b>Total</b>	<b>919</b>	<b>999</b>	<b>867</b>	<b>1455</b>	<b>2043</b>

Protests percentage of Notices	8.4%	8.0%	5.1%	9.0%	8.7%
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## **Property Value Study/Ratios Study Analysis**

Each year the Appraisal District reviews sales data for properties that sold, generally, in a 14-15 month range prior to and following January 1<sup>st</sup> of each year. The sales that have occurred during this time frame and represent the market, are used to determine the current years' appraised values. For example, the 2017 Notice of Appraised Value mailed to property owners in May of this year are a product of sales data collected from January 1, 2016 to April 2017. This data is analyzed to determine if we are appraising at market value as required by Section 23.01(a) of the Texas Property Tax Code.

The **Property Value Study** is conducted annually by the State of Texas Comptroller's Property Tax Assistance Division to estimate the taxable property value in each school district and to measure county appraisal district performance and accuracy. It is often referred to as a ratio study, because it uses the appraisal roll value divided by its market value to calculate a ratio to measure effectiveness of the appraisal districts. The appraisal roll value is the property value estimated by the local appraisal district. The market value, in simple terms, is the price for which a property would sell under normal conditions.

The Property Value Study is conducted each even numbered year for Llano Central Appraisal District. Properties from several property categories' are randomly selected from known sales data or appraised and compared to the District's values. The findings from the last Property Value Study are provided below:

### **Category A: Real Property: Single-family Residential**

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 92.3%.

### **Category C1: Real Property: Vacant Lots and Tracts**

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 98.6%.

### **Category D1: Qualified Open-Space Land**

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 94.8%.

## PARTIAL PROPERTY TAX EXEMPTIONS

<b>Homestead Exemptions</b>	<b>Amount/Percentage</b>	<b>Provision</b>
Llano ISD:		
Homestead	\$25,000	Mandated by State Law
Local Option Homestead	\$5,000 or 10% whichever is greater	Option granted by Entity
Over 65/Disabled Person	\$10,000	Mandated by State Law
Burnet ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Johnson ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Llano County:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
Llano County RDB:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Llano:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Sunrise Beach:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Horseshoe Bay:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano County MUD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano ESD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option by Entity
Disable Veterans this exemption is for all Taxing Entities:		
10% to 29%	\$5,000	Mandated by State Law
30% to 49%	\$7,500	Mandated by State Law
50% to 69%	\$10,000	Mandated by State Law
70% to 100%	\$12,000	Mandated by State Law
Disabled Veterans 100%	Total Residence (all Taxing Entities)	Mandated by State Law

## State Property Classification Guide

<b>Code</b>	<b>Category Name</b>	<b>Description</b>
A -	Real Property: Single Family	Houses, Condominiums, and mobile homes located on land owned by property owner
B -	Real Property: Multi-family Residential	Residential structures with two or more dwellings. Ex. Duplexes, Tri-Plexes, and Apartments, but not motels or hotels
C1 -	Real Property: Vacant lots and Tracts	Unimproved land parcels usually located
C2 -	Real Property: Colonia Lots and Land Tracts	Chapter 232 of the Texas Local Government: Code prohibits the sale of certain properties often referred to as "colonials"
D1 -	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2 -	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1, these improvements include all barns, Sheds, silos, garages and other improvements associated with farming, ranching
E -	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Residential Improvements	Rural land that is not qualified for productivity valuation and the improvements including residential, on the land.
F1 -	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. This doesn't include utility property included in Category J.
F2 -	Real Property: Industrial and Manufacturing	Land and improvements devoted to the development, manufacturing, fabrication processing or storage of a product, except for utility property included in Category J.
G -	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights
H -	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J -	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1 -	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2 -	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M -	Mobile Homes and Other Tangible Personal Property	A mobile home on land owned by someone other than the owner of the mobile home. Other categories may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N -	Intangible Personal Property	All taxable intangible property not otherwise classified.
O -	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S -	Special Inventory	Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. This includes dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufacturing housing inventory.
X -	Totally Exempt Property	Exempt property must have the qualifications found in law, mainly the Tax Code.

MARKET AND TAXABLE CERTIFIED VALUES FOR ALL TAXING UNITS

Certified Market Values						
	2012	2013	2014	2015	2016	2017
Llano County	\$5,323,003,218	\$5,445,557,669	\$5,615,898,261	\$6,045,046,082	\$6,321,923,243	6,696,533,794
Llano County Rd and Bridge	5,323,003,218	5,445,555,269	5,615,902,261	6,045,046,082	6,321,923,243	6,696,533,794
Llano ISD	4,951,687,234	5,082,452,881	5,242,650,440	5,670,564,108	5,940,948,495	6,303,073,474
Burnet ISD	363,063,739	354,987,978	364,245,471	363,534,054	369,729,228	382,310,990
Johnson City ISD	7,752,110	7,748,860	8,583,840	10,528,960	10,582,900	10,643,620
City of Horseshoe Bay	1,466,334,553	1,505,755,168	1,571,578,688	1,626,394,204	1,744,101,081	1,882,243,421
City of Llano	215,927,126	222,097,315	223,110,151	227,118,065	229,929,025	249,038,041
City of Sunrise Beach	370,410,315	384,829,291	391,572,042	401,530,951	420,710,877	442,731,053
Deer Haven WCI	37,541,480	41,257,118	41,884,528	41,279,006	43,286,517	44,935,647
Kingsland Mud	539,543,944	560,915,924	571,419,182	580,439,578	613,407,350	683,146,531
Llano County Mud #1	129,628,721	153,218,631	151,062,761	151,396,901	155,593,101	162,939,721
Llano RD #1	12,582,502	12,606,602	16,703,022	15,915,244	16,377,965	17,526,553
Llano ESD #1	1,787,269,680	1,866,511,141	1,926,139,236	1,989,154,027	2,109,026,613	2,246,129,388
Llano ESD #2	315,828,148	315,149,008	329,662,769	330,326,792	337,861,521	351,535,852
Llano ESD #3	1,022,773,447	1,026,950,217	1,074,950,219	1,269,544,100	1,293,559,790	1,340,692,893
Llano ESD #4	N/A	80,317,282	81,349,962	85,615,972	87,365,890	90,915,680

Net Taxable Values						
	2012	2013	2014	2015	2016	2017
Llano County	\$3,310,141,941	\$3,429,603,251	\$3,523,077,720	\$3,610,137,444	\$3,804,596,500	4,052,357,561
Llano County Rd and Bridge	3,310,141,941	3,429,600,851	3,523,081,720	3,610,137,444	3,804,596,500	4,052,357,561
Llano ISD	3,031,422,343	3,159,281,278	3,250,540,437	3,297,379,714	3,488,648,899	3,734,447,810
Burnet ISD	288,138,932	282,110,881	286,264,863	274,978,850	278,533,929	289,620,708
Johnson City ISD	3,836,780	3,834,420	3,901,900	4,197,860	4,251,820	4,247,910
City of Horseshoe Bay	1,343,758,031	1,385,513,849	1,446,998,557	1,495,851,137	1,605,578,979	1,724,319,286
City of Llano	157,822,316	161,008,996	162,761,117	164,505,110	167,316,978	178,678,444
City of Sunrise Beach	336,015,076	351,231,328	357,888,218	368,062,862	385,547,732	405,468,642
Deer Haven WCI	37,418,644	41,009,675	41,878,678	41,255,130	43,258,349	44,900,729
Kingsland Mud	501,879,076	524,696,701	534,559,531	545,395,282	575,990,031	639,255,569
Llano County Mud #1	122,484,295	143,546,359	142,188,602	143,050,156	146,492,621	151,351,466
Llano RD #1	12,561,639	12,580,222	16,272,711	15,648,289	16,238,338	17,485,997
Llano ESD #1	1,723,737,165	1,689,149,626	1,746,741,291	1,801,276,172	1,908,362,338	2,026,063,104
Llano ESD #2	245,285,326	246,597,334	254,004,361	249,888,522	255,739,952	267,908,160
Llano ESD #3	187,688,858	190,027,928	190,942,581	202,743,527	210,541,806	222,003,316
Llano ESD #4	N/A	77,255,059	79,494,308	83,396,931	86,406,789	90,295,131

AVERAGE MARKET AND TAXABLE VALUES BY TAXING UNIT FOR SINGLE FAMILY RESIDENCES

**Average Market Value-Single Family Residence**

	2013	2014	2015	2016	2017
Llano County	\$218,670	\$224,247	\$222,403	\$227,660	\$245,394
Llano RDB	\$218,670	\$224,247	\$222,403	\$227,660	\$245,394
Llano ISD	\$228,109	\$233,261	\$232,266	\$237,910	\$257,485
Burnet ISD	\$156,857	\$161,233	\$153,461	\$154,341	\$157,501
Johnson City ISD	\$0	\$0	\$0	\$0	\$0
City of Horseshoe Bay	\$472,261	\$485,658	\$482,841	\$492,023	\$516,952
City of Llano	\$91,314	\$89,744	\$87,843	\$91,468	\$100,503
City of Sunrise Beach	\$360,849	\$365,381	\$367,931	\$383,625	\$397,441
Deer Haven WCI	\$307,827	\$316,745	\$287,329	\$320,371	\$328,545
Kingsland Mud	\$205,544	\$210,875	\$209,442	\$216,544	\$237,288
Llano Mud #1	\$481,567	\$489,217	\$498,895	\$472,211	\$538,350
Llano RD #1	\$226,851	\$275,410	\$269,330	\$283,388	\$294,434
Llano ESD #1	\$449,565	\$460,046	\$461,160	\$464,598	\$494,676
Llano ESD #2	\$159,818	\$164,247	\$153,296	\$155,518	\$160,546
Llano ESD #3	\$122,797	\$121,138	\$123,836	\$127,064	\$137,809
Llano ESD #4	\$390,118	\$390,977	\$417,072	\$403,474	\$431,151

**Average Taxable Value-Single Family Residence**

	2013	2014	2015	2016	2017
Llano County	\$170,836	\$176,137	\$175,505	\$179,369	\$192,737
Llano RDB	\$170,836	\$176,137	\$175,505	\$179,369	\$192,737
Llano ISD	\$185,155	\$191,557	\$182,452	\$187,012	\$203,352
Burnet ISD	\$140,730	\$141,874	\$128,209	\$129,035	\$133,195
Johnson City ISD	\$0	\$0	\$0	\$0	\$0
City of Horseshoe Bay	\$372,056	\$383,650	\$380,699	\$388,158	\$407,311
City of Llano	\$72,903	\$71,704	\$69,911	\$72,865	\$78,446
City of Sunrise Beach	\$275,758	\$282,411	\$289,290	\$297,632	\$313,731
Deer Haven WCI	\$302,884	\$316,745	\$287,329	\$320,136	\$328,166
Kingsland Mud	\$196,878	\$204,312	\$206,151	\$210,799	\$226,420
Llano Mud #1	\$368,485	\$383,256	\$397,005	\$380,168	\$432,743
Llano RD#1	\$226,851	\$245,557	\$252,338	\$274,884	\$292,399
Llano ESD #1	\$351,812	\$362,484	\$363,148	\$367,010	\$390,453
Llano ESD #2	\$158,583	\$158,036	\$150,176	\$151,940	\$158,507
Llano ESD #3	\$121,840	\$120,550	\$121,972	\$125,809	\$135,739
Llano ESD #4	\$355,667	\$370,452	\$392,572	\$393,294	\$425,047

## APPENDIX –A

# Llano CAD Certified Totals for 2017

Property Count: 37,549

Grand Totals

Land		Value			
Homesite:		1,458,780,839			
Non Homesite:		468,075,546			
Ag Market:		2,197,228,844			
Timber Market:		0	Total Land	(+)	4,124,085,229
Improvement		Value			
Homesite:		2,201,913,180			
Non Homesite:		285,916,135	Total Improvements	(+)	2,487,829,315
Non Real		Count	Value		
Personal Property:	1,190		87,187,910		
Mineral Property:	22		278,193	Total Non Real	(+)
Autos:	0		0	Market Value	=
Total Productivity Market:	2,197,228,844		0	87,466,103	
Ag Use:	39,525,408		0	4,541,677,211	
Timber Use:	0		0	32,147,527	
Productivity Loss:	2,157,703,436		0	4,509,529,684	
Productivity Loss				Total Exemptions	(-)
Appraised Value				Amount (Breakdown on	
Homestead Cap				Next Page)	
Assessed Value				Net Taxable	=
					4,345,902,381

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 4,345,902,381 \* (0.000000 / 100)

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

## Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	91	0	883,414	883,414
DV1S	6	0	30,000	30,000
DV2	36	0	366,490	366,490
DV2S	3	0	22,500	22,500
DV3	54	0	556,354	556,354
DV3S	2	0	17,896	17,896
DV4	122	0	582,824	582,824
DV4S	11	0	48,000	48,000
DVHS	102	0	19,916,296	19,916,296
DVHSS	7	0	1,437,081	1,437,081
EX-XG	1	0	2,400	2,400
EX-XJ	1	0	147,530	147,530
EX-XJ (Prorated)	1	0	13,274	13,274
EX-XL	1	0	2,367,380	2,367,380
EX-XR	30	0	8,659,060	8,659,060
EX-XU	24	0	2,738,940	2,738,940
EX-XV	360	0	125,754,098	125,754,098
EX-XV (Prorated)	5	0	71,221	71,221
EX366	48	0	12,545	12,545
<b>Totals</b>	<b>0</b>		<b>163,627,303</b>	<b>163,627,303</b>

## Effective Rate Assumption

<b>New Value</b>			
<b>TOTAL NEW VALUE MARKET:</b>		<b>\$77,285,524</b>	
<b>TOTAL NEW VALUE TAXABLE:</b>		<b>\$70,441,784</b>	
<b>New Exemptions</b>			
Exemption	Description	Count	
EX-XV	Other Exemptions (including public property, r	11	2016 Market Value
EX366	HB366 Exempt	2	2016 Market Value
			<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>
			<b>\$1,170,220</b>
Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	6	\$51,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	9	\$104,000
DV4	Disabled Veterans 70% - 100%	9	\$60,000
DVHS	Disabled Veteran Homestead	5	\$806,308
		<b>PARTIAL EXEMPTIONS VALUE LOSS</b>	<b>\$1,028,808</b>
			<b>NEW EXEMPTIONS VALUE LOSS</b>
			<b>\$2,199,028</b>
<b>Increased Exemptions</b>			
Exemption	Description	Count	Increased Exemption_Amount
			<b>INCREASED EXEMPTIONS VALUE LOSS</b>
			<b>TOTAL EXEMPTIONS VALUE LOSS</b>
			<b>\$2,199,028</b>
<b>New Ag / Timber Exemptions</b>			
2016 Market Value		\$194,380	Count: 11
2017 Ag/Timber Use		\$4,700	
<b>NEW AG / TIMBER VALUE LOSS</b>		<b>\$189,680</b>	
<b>New Annexations</b>			
<b>New Deannexations</b>			
<b>Average Homestead Value</b>			
Category A and E			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,065	\$245,394	\$5,282	\$240,112
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,340	\$259,384	\$5,892	\$253,492
<b>Lower Value Used</b>			
Count of Protested Properties	Total Market Value	Total Value Used	
218	\$88,396,300.00	\$67,674,855	