



KINNEY COUNTY APPRAISAL DISTRICT

412 S. ANN ST. PO BOX 1377

BRACKETTVILLE TX 78832

2021 ANNUAL REPORT

Under guidelines recommended by the IAAO Standards of Public Relations, Sections 6.5 and Section 6.5.1 that the Kinney County Appraisal District publishes an annual report to convey all information regarding the appraisal districts purposes and results.

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 KINNEY COUNTY Appraisal District was created by the Texas Legislature in 1979- Senate Bill 621 required that all 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 central 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 elected 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 International Association of Assessing Officers (IAAO) and the Uniform Standards of Professional Appraisal Practice (USPAP). 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.

Any question should be addressed to the Appraisal District office, phone: 830-563-2323.
This report includes information on the following areas that we believe are important to provide you with insight into the performance of the Kinney County Appraisal District.

Top10
Taxpayers
General
Information
Financial
Budget
Comptroller Property Tax Assistance Division Studies
Appraisal Calendar
Appraisal
Information
Appraisal Work Load
Property Appeals and Appraisal Review Board

The Kinney County Appraisal District is here to serve you through discovering, listing, and appraising your property fairly and uniformly. The appraisal district is not a taxing entity and does not set tax rates. The appraisal district team has many responsibilities and we must be good stewards of the information for which we are responsible. We know that we are here to serve you, the property owners of Kinney County, and are committed to performing our work with courtesy, professionalism, and excellence. Our hope is that through this report, you will find you are well served, and gain a better understanding into the challenges and successes of the appraisal district.

GENERAL INFORMATION

A 5-member board of directors, elected by vote of the governing bodies of the taxing authorities in the district, constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district. Appraisal districts are required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices.

More information regarding the duties and authority of the board of directors can be found on our website at kinneycad.org and the Texas Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/board-of-directors/index.php>.

In 2021 the appraisal district appraised 12,466 parcels of property with a total value of \$1,916,500,635. All appraisals are completed by the internal staff and contract appraisers with field inspections being performed by appraisal year designated in the CAD reappraisal plan. Values on all property types are reviewed on an annual basis and are based on sales information.

Appraisal Districts do not set tax rates or the amount of taxes owed.

Appraisals established by the Kinney County Appraisal District allocate the year's property tax burden on the basis of taxable property's January 1, Appraised value.

Appraisal Year	2021
Financial Budget	\$393,803.92
Appraisal District Market Value	1,910,500,635
Appraisal District Parcel Count	12466
Residential Property Parcel Count	2,024
Commercial Property Parcel Count	138
Business Personal Property Count	193
Qualified AG Land Property Count	3427
Traditional Ag Acres	828,606.2760
Wildlife Acres	140,863.6430
Land NOT AG Qualified Property Count	791
Utility	42
Exempt Property	319
Number of Personnel	4
Registered Professional Appraisers	4

COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES STATE OF TEXAS

The Texas Comptroller's Property Tax Assistance Division closely monitors appraisal districts for their accuracy in valuing property. In 2010 the Property Tax Assistance Division began alternating, every other year, between a Property Value Study and a Methods and Assistance Program review for each central appraisal district.

PROPERTY VALUE STUDY -The Property Value Study has two functions — to assess the median level of appraisal for an appraisal district, and to determine if the values are at or near market value for school funding purposes. The State of Texas Comptroller's office conducts a biennial Property Value Study for each school district for state funding purposes. This study determines if the property values within a school district are at or near market value. Each appraisal district must have a ratio between 95% - 105%. When local values are more than 5% below state values, the school district could receive fewer state dollars because the funding formulas then use state values to calculate funding. Through a Comptroller appeals process, a school district can contest the state values. In any case, the differences in the State Comptroller and appraisal district values can be critical for school districts and the appraisal

districts that serve them. It is the overall goal of the Kinney County Appraisal District to be Property Value Study compliant,

The 2020 Property Value Study findings were certified to the Commissioner of Education in August 2020. The results are published at <https://comptroller.texas.gov/taxes/property-tax/pvs/2020f/010index.php>.

The 2021 Property Value Study has not been published as of November 2021.

METHODS AND ASSISTANCE PROGRAM REVIEW - The Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operating and appraisal standards, and procedures and methodology at least once every 2 years. The Methods and Assistance Program review tests and ensures that appraisal districts are compliant with International Association of Assessing Officers standards and Property Tax Assistance Division standards. Texas has 253 central appraisal districts. These counties were broken down into 3 Tiers based on county population. Kinney County Appraisal District is classified as a Tier 3 district with a population of less than 20,000.

As part of the Methods and Assistance Program review process, the appraisal district is required to submit, in advance of the review; electronic copies of procedures, policies, notices, manuals, and related materials necessary for the completion of this review. The Comptroller reviews the data, collects related information at the time of the on-site review, and compares the appraisal district records to existing property by locating properties using district maps. Each appraisal district is reviewed on the years opposite the biennial Property Value Study.

At the time of this report, the Kinney County Appraisal District final results of the 2020 MAP Review was a pass in all categories.

CALENDAR PHASES

Analysis Phase — January
through March

Equalization Phase- April
through July

Discovery Phase —
August through February

Assessment Phase July through September

Collection Phase -Year Round

EXEMPTIONS

Most of the taxing units offer some level of homestead exemption residential homesteads in the county. All schools are required to grant a \$25,000 value exemption to regular homesteads and additional \$10,000 of value to Over- 65 and disabled persons. Other taxing units may grant a percentage homestead up to 20% based on annual decisions by their governing bodies or voters. In addition, any amount of exemption may be set by taxing units for the Over-65 or disabled including schools that would add on to the state mandated exemptions.

APPRAISAL INFORMATION

The appraisal functions for Kinney County Appraisal District is divided into four categories — Residential, Commercial, Rural, and Business Personal Property. The Appraisal District has 4 registered appraisers ,2 have attained the Registered Professional Appraiser (RPA) State designation and are RTA, Registered Texas Assessor/Collector, as the Kinney County Appraisal District also collects taxes for all the taxing entities in Kinney County.

FIELD WORK

Fieldwork includes inspections of properties that typically include remodels, repairs, demolitions, and finishing-out permits, as well as those properties flagged for a field inspection. New construction generally denotes a new improvement. Physical site visits typically occur on any building permit that affects value as well as any property that was partially complete as of January 1st of the prior appraisal year. Fieldwork may also include a review of sold properties, as well as those properties designated for inspection by cycle.

IN-HOUSE REAPPRAISAL

Reappraisal statistics are based on those neighborhoods, market areas, and properties that have been identified to be revalued. Neighborhoods and market areas considered for reappraisal are based primarily on ratio study analysis — comparing sale prices to appraised values. Every year the Kinney County Appraisal District hires a helicopter to fly and an appraiser photographs a designated rural area (map attached) to find and appraiser structures in area not reachable by vehicle.

BUSINESS PERSONAL PROPERTY

The Business Personal Property appraiser conducts site inspections, collecting pertinent data on all new businesses, and closes the accounts of businesses (inactive) that no longer exist as of January 1. Business Personal Property reappraises all businesses every year since required renditions are annual. Renditions are mailed to property owners in January of each year with a due date of April 15th. The district is happy to help property owners with the renditions when needed. Business Personal Property also values special inventory accounts and leased equipment companies. Utilities and pipelines within Kinney County are valued by contract with Thos. Y. Pickett & Co, Inc.

MAPS & RECORDS / CUSTOMER SERVICE

The Maps of Kinney County are updated by the software provider, Harris Govern (TrueAutomation) based on ownership changes and maintaining the GIS data. Deed information is received monthly from the Kinney County Clerk and changes are made in a timely fashion. The Customer Service Department provides public assistance for inquiries and information requests as well as administering partial and total exemptions, and tax ceiling transfers.

PROPERTY APPEALS AND THE APPRAISAL REVIEW BOARD

In 2021, the district prepared and delivered notices of appraised value for approximately 1/3 of the parcels of property. From those notices, 47 parcels were protested.

In accordance with the Texas Property Tax Code, Section 41.44 a property owner and / or authorized tax agent may file an appeal with the Appraisal Review Board having authority to hear the matter protested. The Appraisal Review Board then schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing 15 days before their hearing.

The Appraisal Review Board is a quasi-judicial body appointed by the district's Board of Directors. The Appraisal Review Board members do not work for appraisal districts, but rather arbitrate between the district and the property owners that disputed their appraised values. Property Tax Code Section 5.041 required the Comptroller's office to approve, provide and supervise the training of the ARB members. ARB members are not allowed to participate in hearings or vote on protest determinations until they complete the Comptroller's training course. More information regarding the Appraisal Review Board can be found on the Comptroller's website at <https://comptroller.texas.gov/taxes/propertytax/arb/training.php>.

The Appraisal Review Board is empowered to hear all of the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest hearing process for 2021 began May 26, 2021 and June 18, 2021. After the hearing process, the Appraisal Review Board approved and submitted the appraisal roll to the Chief Appraiser on June 27, 2021.

The Chief Appraiser certified the appraisal roll on July 20, 2021 and delivered the certified information to the entities.

APPRAISAL YEAR TOTALS	2021
Protests Filed	79
Protests Settled Informally (Settlement & Waiver)	17
Scheduled ARB Days	4
Protests Scheduled for ARB	45
Protests Heard by ARB	17
Protests No Shows to ARB	27
Protests Withdrawn	45

ARB MEMBERS YEAR 2021

CHAIRMAN, LINDA O'BRIEN, BRAD WHITAKER, CORDELIA MENDEKE

Presented by:

Todd L. Tate, RTA, RPA

Chief Appraiser



2021 BOARD OF DIRECTORS

Tim Ward, Chairman

Herb Senne, Vice chairman

David Turner, Secretary

J. E. Meil, Board Member

Donna Schuster, Board Member

Office Location:

Kinney County

Appraisal District

412 S. Ann St.

Brackettville, TX 78832

Mailing Address:

PO Box 1377

Brackettville TX 78832

Customer

Inquiries and

Assistance:

Phone: (830)563-2323

FAX (830)563-9292

e-mail: kinneycad@sbcglobal.net website: kinneycad.org

Business Hours:

Monday - Friday

8:00 AM -12:00 PM

1:00PM - 5:00 PM