

Williamson Central Appraisal District



2023 Annual Report



Alvin Lankford, RPA, CAE, AAS, CCA
Chief Appraiser

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Williamson Central Appraisal District Mission Statement

Our mission is to provide an accurate, fair, and cost-effective appraisal roll while maintaining high levels of transparency and giving industry leading customer service to the consumers of our data and services.



Georgetown, TX

WCAD Office

Letter from Chief Appraiser

It is with pleasure that I report on our ongoing commitment to provide an accurate, fair, and cost-effective appraisal roll. We strive to maintain high levels of transparency and be mindful of staying in compliance with the laws of the State of Texas. The purpose of the Williamson Central Appraisal District 2023 Annual Report is to highlight the results and some of the significant accomplishments of the 2023 appraisal year.

Significant 2023 Accomplishments

Over the last several years, WCAD has been an industry leader in utilizing MRA (Multiple Regression Analysis) for adjustments in the sales comparison approach to value. As we have continued to expand using MRA we have been able to better appraise at 100% market value. This has been exceptionally helpful even in the down market of 2023. Using MRA during valuation has enabled more accurate analysis with less adjustments made during appeal season. We were also able to achieve hitting the state mandated 95% of the total appraised value of all taxable properties well before the July 20th deadline. In fact, we were able to achieve this the earliest of any year and with a record low number of remaining protests.

Another achievement has been the use of TrueRoll services in identifying potential properties that are no longer qualified for exemptions such as homestead, over 65, and disabled person. TrueRoll collects data from national parcel databases, utilities, voter records and other online services. They in turn audit our account list and provide coded flags with possible issues. After reviewing the ones with the highest priority audit flag, we can then reach out to the property owner for verification if the exemption still applies. In light of the success in using TrueRoll audit services, we are also embarking on the development of an online homestead exemption dashboard provided by TrueRoll. This should allow the property owner with a more user-friendly online filing experience for their homestead exemption and provide us with a more efficient system in processing the applications.

Looking Forward

With the approach of 2024, I would like to thank our staff for meeting the challenges of 2023, with professionalism and dedication while looking ahead in ways to improve. The WCAD staff will continue to strive for accurate valuation and providing industry leading customer service to the consumers of our data serves.

Sincerely,



Alvin Lankford, RPA, CAE, AAS, CCA
Chief Appraiser

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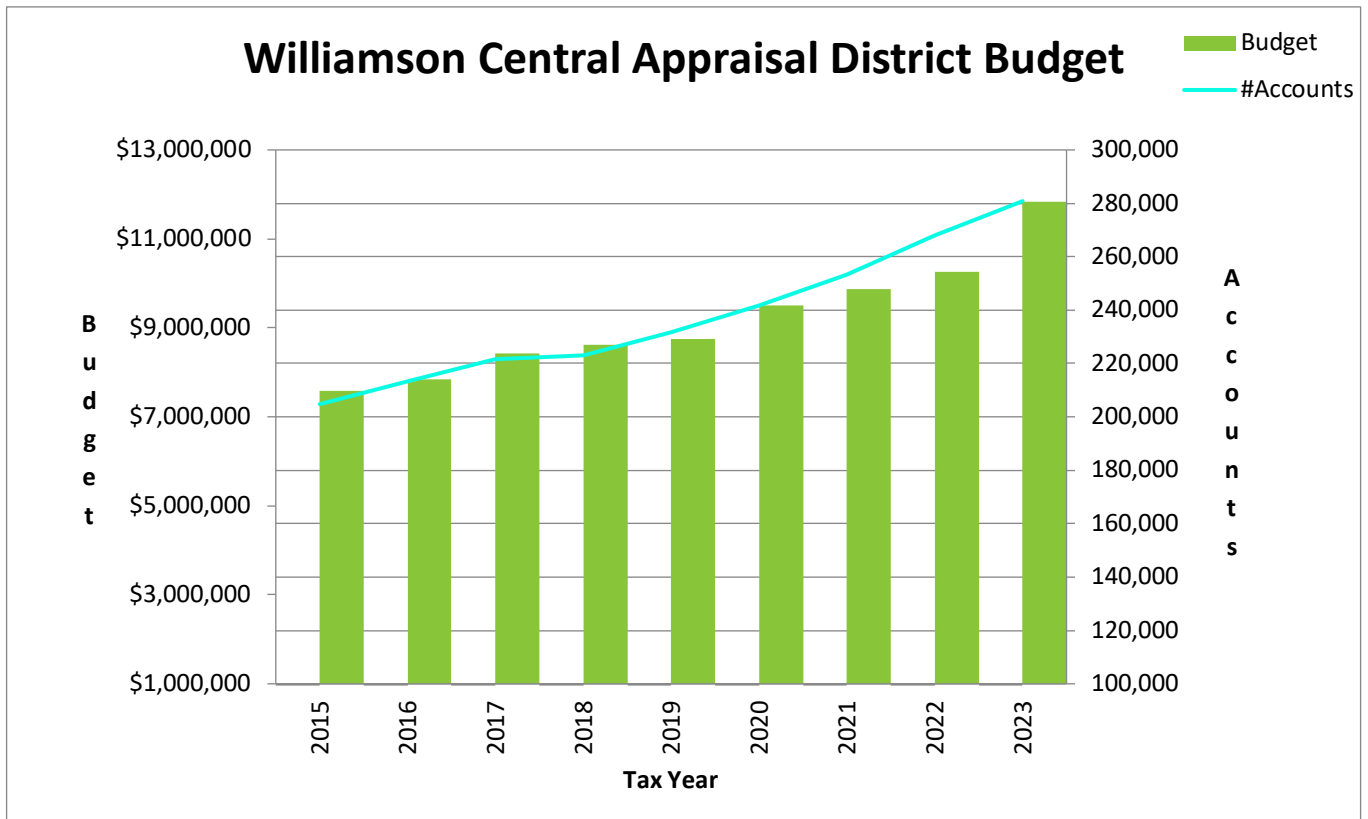
Caring for the Community 34

WCAD Board of Directors 35

General Statistics

Appraisal Year	2019	2020	2021	2022	2023
Financial Budget	\$8,755,800	\$9,511,500	\$9,875,300	\$10,257,900	\$11,827,200
Williamson County Market Value *	\$84.9	\$89.8	\$107.2	\$159.6	\$162.5
Number of County-only Accounts	231,532	241,675	253,098	267,867	280,818
Residential	175,237	183,511	193,672	204,691	216,445
Commercial	7,172	7,357	7,484	7,829	8,188
Business Personal Property	14,447	14,254	14,598	13,510	13,552
Land	30,239	31,453	32,331	34,570	35,073
Minerals	236	337	309	311	314
Exempt	4,201	4,763	4,704	6,956	7,246
Number of Personnel	71	71	73	78	78
Office of Chief Appraiser	5	5	5	5	5
Administrative Services	0	0	0	0	0
Legal Services	1	1	1	1	1
Information Technology/ Operations	24	24	25	31	31
Appraisal Services	41	41	42	41	41
Registered Professional Appraisers	36	38	38	40	42

*Value in Billions



Administration Report

The financial results of the Williamson Central Appraisal District reflect the focus on conservative fiscal stewardship and utilization of financial and personnel resources (see graph on previous page).

The financial process of Williamson Central Appraisal District is presented in two other different publications – the approved financial budget and the audited financial statements. The first publication shows what is planned and the second shows what actually happened.

Financial Budget

The financial budget must be presented to the Board of Directors and the participating entities by June 15th of every year. The Board of Directors holds at least one public hearing by September to receive input on the proposed budget which must be adopted by September 15th.

The financial budget outlines the goals, objectives, and programs to be accomplished, operating and maintenance expenditures by category, personnel breakdown with staffing levels and salary ranges, and a detailed schedule of capitalized equipment to be purchased. Following monthly budget meetings, the Board of Directors are required to approve the budget by September 15th.

Financial Statements

The financial statements are audited annually by a Certified Public Accountant in accordance with auditing standards generally accepted in the United States of America. The Board of Directors reviews the budget with Williamson Central Appraisal District administration for any revisions or recommendations. The Board of Directors also reviews the draft of the financial audit with Williamson Central Appraisal District's auditor to review any comments from the auditor's findings and to receive any recommendations in relation to the financial operations.



Wild Flowers – Hill Country Williamson County, TX

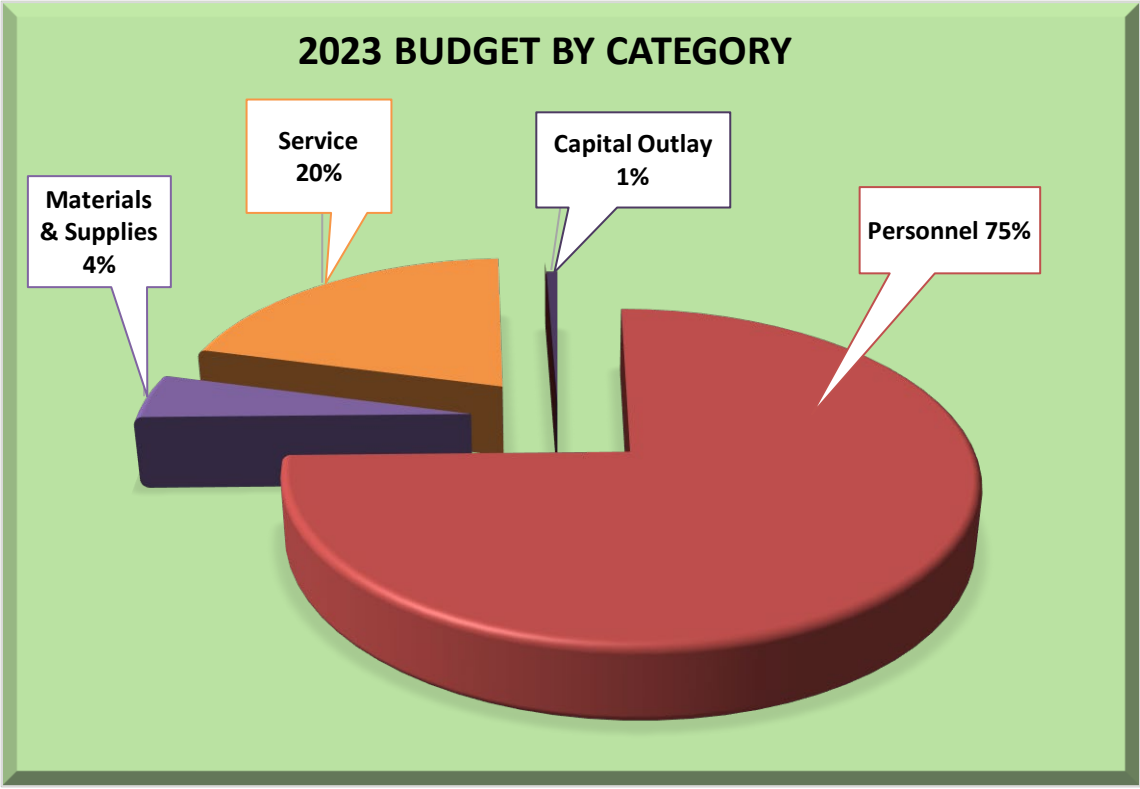
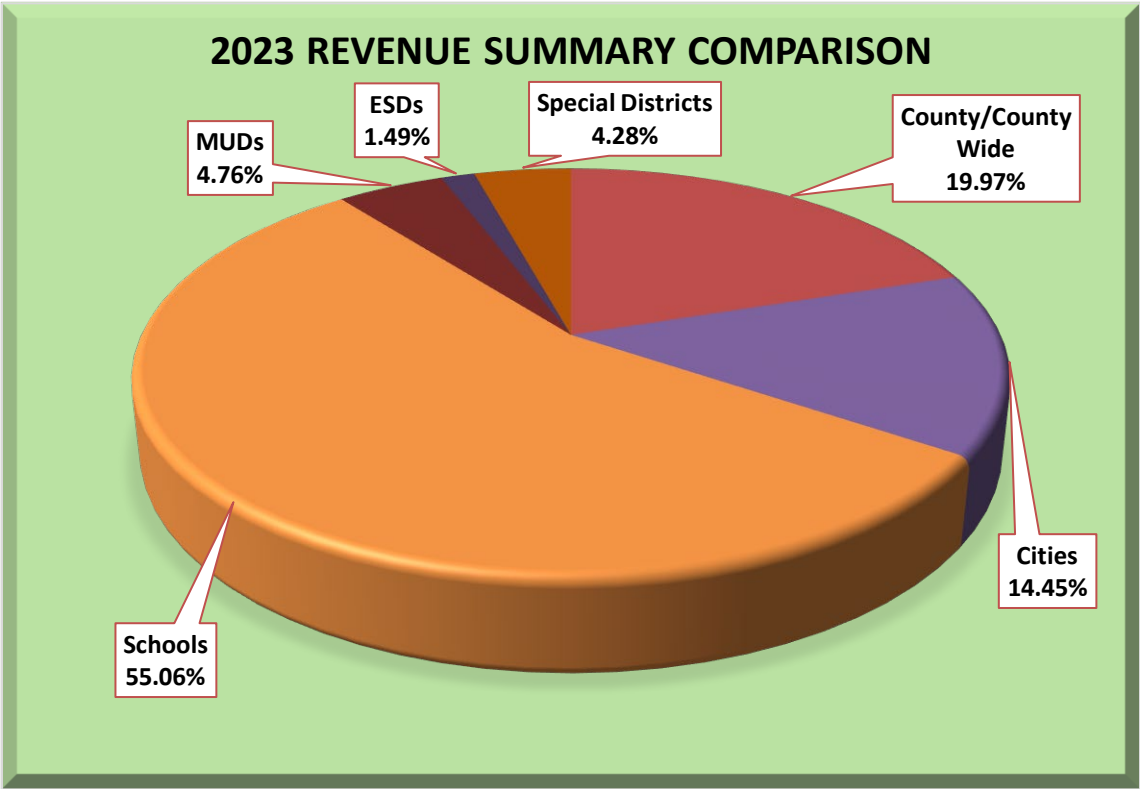
Image Source: Texas Hill Country

Financial Results

Fiscal Year	2019	2020	2021	2022	2023
Financial Budget	\$8,755,800	\$9,511,500	\$9,875,300	\$10,257,900	\$11,827,200
Budget Change	\$136,600	\$755,700	\$363,800	\$382,600	\$1,569,300
% Change	1.58%	8.63%	3.82%	3.87%	15.30%
Merit Increases	3%	4%	3%	3%	4%
 Budgeted Personnel	 71	 73	 73	 78	 78
REVENUE SOURCES					
Entity Allocations	\$8,755,800	\$9,353,500	\$9,475,847	\$9,957,900	\$11,527,200
Monies from Obligated Reserve Fund	\$0	\$158,000	\$399,453	\$300,000	\$300,000
Total Revenues	<u>\$8,755,800</u>	<u>\$9,511,500</u>	<u>\$9,875,300</u>	<u>\$10,257,900</u>	<u>\$11,827,200</u>
Entity Funding of Williamson Central Appraisal District					
County / County-wide	\$1,717,467	\$1,834,707	\$1,900,258	\$1,988,149	\$2,301,468
Cities	\$1,200,178	\$1,282,108	\$1,395,655	\$1,438,661	\$1,665,385
Schools	\$4,996,967	\$5,338,077	\$5,218,049	\$5,482,424	\$6,346,419
Municipalities	\$351,741	\$375,750	\$420,098	\$474,277	\$549,019
ESDs	\$118,414	\$126,498	\$134,188	\$148,031	\$171,360
Special Districts	\$371,033	\$396,360	\$407,599	\$426,358	\$493,549
Total Entity Allocations	<u>\$8,755,800</u>	<u>\$9,353,500</u>	<u>\$9,475,847</u>	<u>\$9,957,900</u>	<u>\$11,527,200</u>
ACTUAL EXPENDITURES					
Personnel					
Salaries & Wages	\$4,337,424	\$4,558,805	\$4,768,301	\$5,073,201	*
Allowances (auto & cell phones)	\$252,719	\$277,637	\$268,270	\$316,081	*
Insurance & Benefits	\$1,331,361	\$1,573,183	\$1,557,707	\$1,755,210	*
Operations					
Supplies & Materials	\$232,697	\$309,638	\$332,374	\$381,793	*
Operational Services	\$736,023	\$929,352	\$1,029,750	\$1,159,899	*
Professional Services	\$841,497	\$717,223	\$712,317	\$847,599	*
Capital Expenditures	\$504,524	\$479,012	\$489,299	\$68,347	*
Appraisal Review Board	\$161,888	\$200,915	\$251,017	\$303,996	*
Total Expenditures	<u>\$8,398,133</u>	<u>\$9,045,765</u>	<u>\$9,409,035</u>	<u>\$9,906,126</u>	*

* 2023 actual expenditures on-going at time of this report

Financial Charts

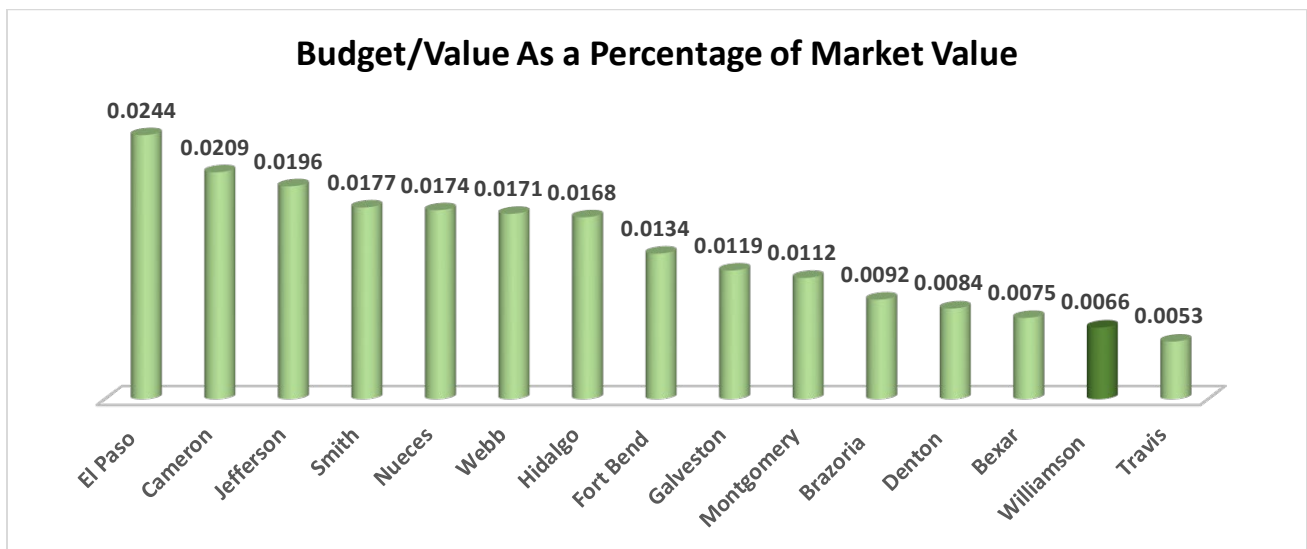


Central Appraisal District Comparative

A helpful statistic for weighing central appraisal district performances is made by comparing the central appraisal district budget to total market value. This measures appraisal and operating efficiencies based on how much it costs to produce a market value appraisal roll. This is a cost / budget percentage obtained by dividing the market value by the central appraisal district budget.

2022 Central Appraisal District Budget Cost As a Percentage of Market Value

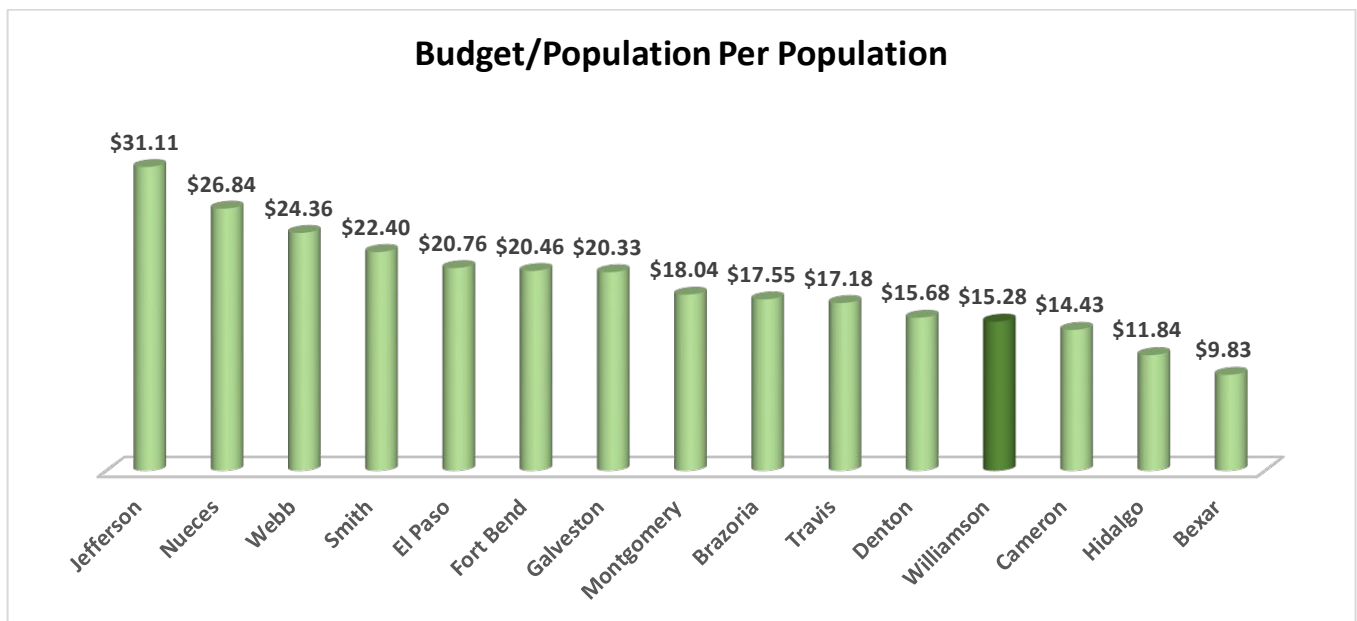
District	Overall Value	Budget	Budget/Value
El Paso	\$74,068,438,126	\$18,037,132	0.0244
Cameron	\$29,312,695,454	\$6,135,371	0.0209
Jefferson	\$39,727,742,960	\$7,802,786	0.0196
Smith	\$30,646,252,054	\$5,418,836	0.0177
Nueces	\$54,163,353,259	\$9,440,592	0.0174
Webb	\$38,143,108,718	\$6,522,571	0.0171
Hidalgo	\$62,682,355,460	\$10,518,478	0.0168
Fort Bend	\$135,549,932,917	\$18,194,846	0.0134
Galveston	\$61,178,099,251	\$7,261,059	0.0119
Montgomery	\$109,405,527,159	\$12,239,560	0.0112
Brazoria	\$74,170,721,513	\$6,812,800	0.0092
Denton	\$183,201,173,329	\$15,324,293	0.0084
Bexar	\$269,872,354,900	\$20,238,268	0.0075
Williamson	\$155,228,489,181	\$10,257,900	0.0066
Travis	\$428,443,400,804	\$22,786,110	0.0053



Another statistic for weighing central appraisal district performances can be made by comparing the central appraisal district budget to the county population. This measures appraisal and operating efficiencies and is based and obtained by dividing the central appraisal district budget by the county population to obtain a cost per person. The lower the result, the more cost efficient the central appraisal district is.

2022 Central Appraisal District Budget Cost Per Population

District	Population 2022	Budget	Budget/Population
Jefferson	250,830	\$7,802,786	\$31.11
Nueces	351,674	\$9,440,592	\$26.84
Webb	267,780	\$6,522,571	\$24.36
Smith	241,922	\$5,418,836	\$22.40
El Paso	868,763	\$18,037,132	\$20.76
Fort Bend	889,146	\$18,194,846	\$20.46
Galveston	357,117	\$7,261,059	\$20.33
Montgomery	678,490	\$12,239,560	\$18.04
Brazoria	388,181	\$6,812,800	\$17.55
Travis	1,326,436	\$22,786,110	\$17.18
Denton	977,281	\$15,324,293	\$15.68
Williamson	671,418	\$10,257,900	\$15.28
Cameron	425,208	\$6,135,371	\$14.43
Hidalgo	888,367	\$10,518,478	\$11.84
Bexar	2,059,530	\$20,238,268	\$9.83



Comptroller Property Tax Assistance Division Studies

Williamson Central Appraisal District Requirements and Responsibilities

The Texas Property Tax Code governs the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors appointed by the taxing units constitutes the district's governing body.

The Williamson Central Appraisal District is required to determine the market value of taxable property and the prescribed equalization. Appraisal districts are required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices. An Appraisal Review Board hears disagreements between property owners and the appraisal district about the value and/or the taxability of property.

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

Appraisals established by Williamson Central Appraisal District allocate the year's property tax burden on the basis of each taxable property's January 1st market value.

State of Texas

The Texas Comptroller's Property Tax Assistance Division closely monitors appraisal districts for their accuracy in valuing property.

In 2010, 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 2 functions – to assess the median level of appraisal for each central appraisal district and to determine if the values are at or near market value, for school funding purposes. Each central appraisal district must have a compliance ratio between 95 – 105% comparing appraised value to market sales.

Methods and Assistance Program Review – Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operating standards and appraisal standards, procedures, and methodology at least once every 2 years. The Methods and Assistance Program review checks 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. Williamson Central Appraisal District is among the top 10 central appraisal districts based on total market value. Williamson Central Appraisal District is among 124 central appraisal districts that are Tier 1: more than \$5 billion in value.

Glenn Hegar
 Texas Comptroller of Public Accounts
 Methods and Assistance Program (MAP) Review
 September 2021

**Williamson Central Appraisal District
 Tier 1**

This review is conducted in accordance with Tax Code Section 5.102(a) and related to 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” or “NA” and the final score will not be negatively impacted by these questions.

Some questions of the Comptroller’s review were “not evaluated” as WCAD’s Certificate of Excellence in Assessment Administration” (CEAA) award from the International Association of Assessing Officers (IAAO) exceeds the requirements.

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. Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	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.

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 sent data and also collects related information at the time of the on-site review and compares the central appraisal district records to existing property, locating properties using district maps. Each appraisal district is reviewed on the years opposite the biennial Property Value Study. The rating obtained by Williamson Central Appraisal District is the highest rating possible for this program.

Methods and Assistance Program – Compliance with International Association of the Assessing Officers and Property Tax Assistance Division Standards Scores (2021 -2022)

The final Methods and Assistance Program review results are available in December of each year.

Methods and Assistance Program Review	Governance	Taxpayer Assistance	Operating Procedures	Standards, Methodology
2022 Denton	100	100	100	100
2022 Smith	100	100	96	97
2021 Bexar	100	100	100	100
2021 Fort Bend	94	100	100	100
2021 Williamson	100	100	100	100
2021 El Paso	100	100	100	100
2021 Nueces	100	100	100	100
2022 Galveston	100	100	100	100
2021 Brazoria	100	100	100	100
2021 Travis	100	100	100	100
2022 Montgomery	100	100	100	100
2022 Hidalgo	100	100	100	100
2021 Jefferson	100	100	100	100
2022 Webb	100	100	100	100
2021 Cameron	100	100	100	100
Average	99.6	100	99.7	99.8



Williamson County Court House - Georgetown, TX

Image Source: wilcotx.gov

The following is a comparison of the latest Methods and Assistance Program (see previous page) and the Property Value Study (see below) scores available from the Texas Comptroller of Public Accounts. Note: Not all appraisal districts are on the same Property Value Study / Methods and Assistance Program schedule. The Methods and Assistance Program comparisons are based on 2021 & 2022, where the scoring was based on very similar criteria; the number of criteria questions (as well as the scoring) was reduced starting in 2012.

Property Value Study – Accuracy of Appraisals (Final Findings 2021 and 2022)

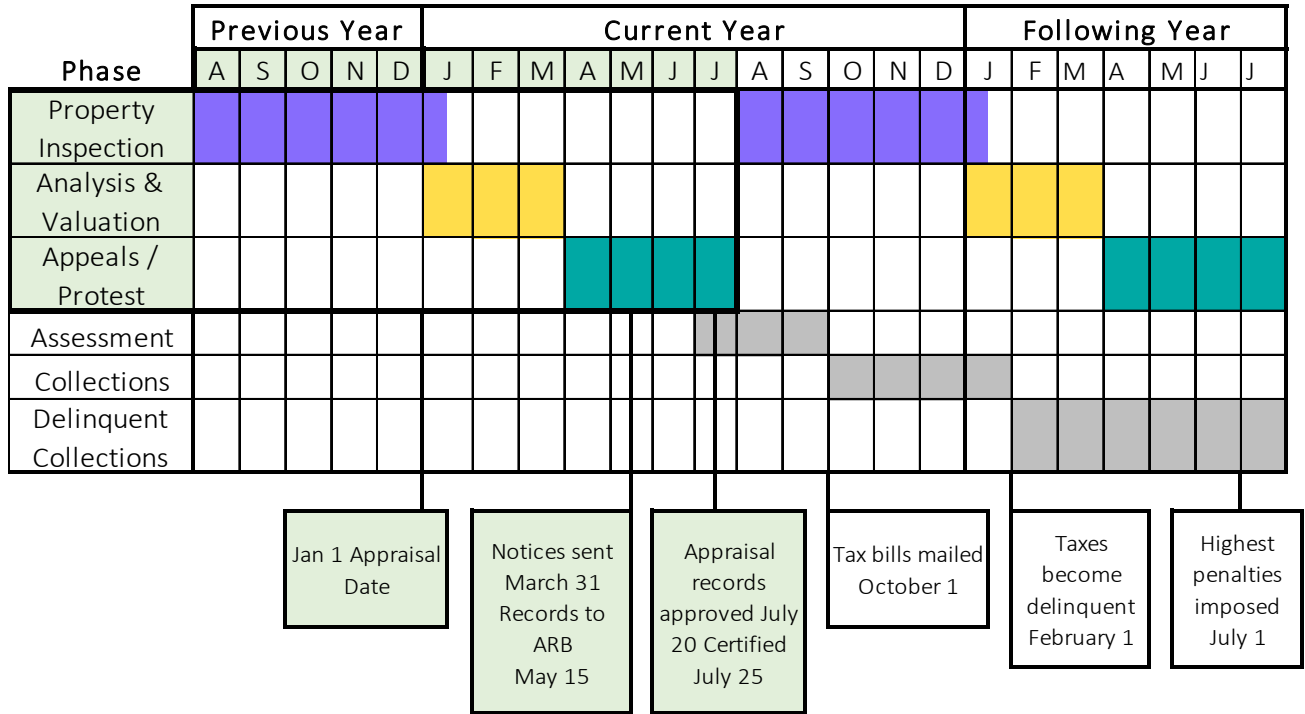
The median level of appraisal measures the accuracy of a CAD’s appraisals in relation to the standard of 100 percent of market value. The COD expresses, as a percentage of the median, the average absolute deviation of the appraisal ratios in a sample from the sample’s median. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The Property Value Study final findings for 2021 were available in July 2022; and for 2022 in July 2023.

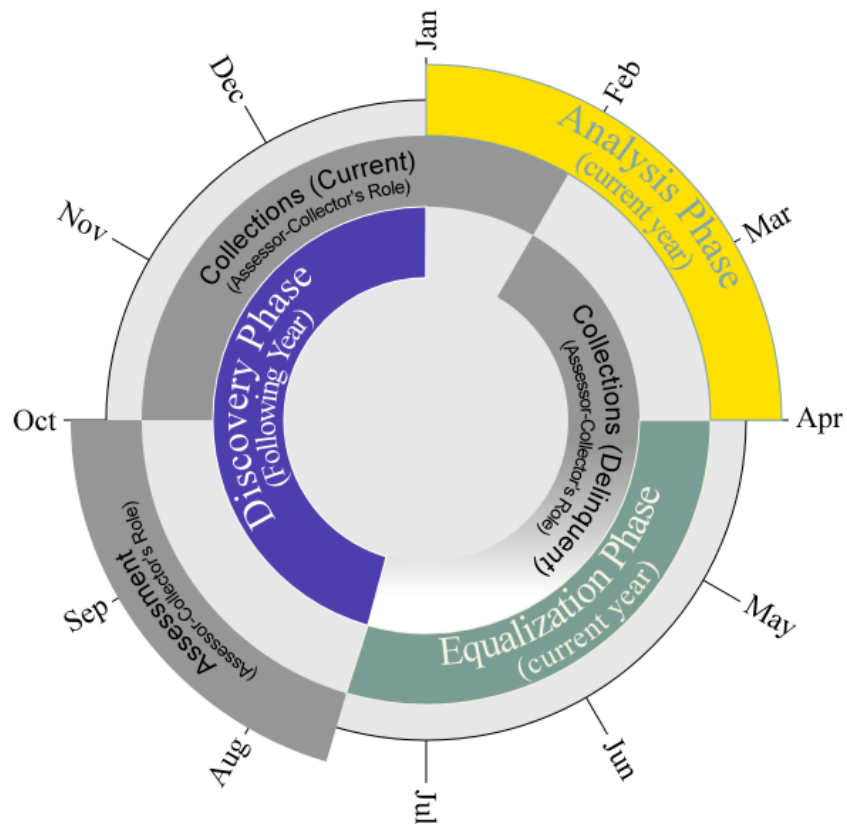
*At the time of this report, the 2023 MAP review findings have not been published.

Property Value Study	Market Value (in Billions)	Median Level of Appraisal	Coefficient of Dispersion
2021 Denton	135.3	0.97	8.41
2021 Smith	21.6	0.97	9.10
2022 Bexar	251.5	0.99	9.35
2022 Fort Bend	128.0	0.98	9.40
2022 Williamson	140.3	1.01	9.99
2022 El Paso	67.3	1.00	10.65
2022 Nueces	41.3	0.98	10.84
2021 Galveston	47.9	1.00	11.15
2022 Brazoria	37.0	0.94	11.16
2022 Travis	388.6	1.00	11.53
2021 Montgomery	79.6	0.95	12.59
2021 Hidalgo	45.3	0.99	12.92
2022 Jefferson	19.0	0.99	14.19
2021 Webb	23.5	0.96	18.07
2022 Cameron	21.4	0.84	20.83
Average		0.97	12.01

Appraisal Calendar / Appraisal Cycle



Some dates are approximate



General Appraisal Calendar

Month	Day	Important Dates in the Appraisal Process
JAN	1	Date that current year taxable values and exemptions are determined (except for some inventories appraised Sept 1.)
FEB	1	The date that the previous year's taxes become delinquent if unpaid.
APRIL	1	Or as soon as possible after this date, the chief appraiser should mail Notices of Appraised Value on the property owners/agents whose property qualifies under Sec 25.19 of the Tax Code.
APRIL	15	The last day for property owners to file renditions unless they filed an extension. April 1 deadline due to entities within the appraisal district grant free port exemption.
APRIL	30	<ul style="list-style-type: none"> • Last day for property owners to file applications or certain reports with the Central Appraisal District including: • Certain Exemptions • Notice to the Chief Appraiser that property is no longer entitled to an exemption that does not require an annual application • Application for special appraisal or notice to the Chief Appraiser that the property no longer qualifies for 1-D or 1-D-1 agricultural, open space, recreational park and scenic land, and public access airport property • Railroad rolling stock reports • Requests for separate listings of separately owned property (undivided interest properties) • Request for proportionate taxation of planned unit development
MAY	15	Last day to file a protest with the ARB for the current year (or 30 days after the notice was mailed, whichever is later.)
JULY	25	Date that the Chief Appraiser should certify the appraisal roll to the taxing jurisdictions
SEPT	1	Alternate date for the appraisal inventory if applied for by the property owner and granted by the Chief Appraiser.

Note: When the deadline falls on a weekend or holiday, the tax code designates the deadline as the next regular business day.

For other dates concerning tax assessment or collections, consult the Williamson County Tax Office.

Appraisal Results

The Appraisal Functions for Williamson Central Appraisal District are divided into four departments – Residential, Commercial, Business Personal Property, and Land. Williamson Central Appraisal District has 42 registered appraisers; 29 of whom have attained the Registered Professional Appraiser State designation.

Field Work Reappraisal

Fieldwork includes inspections of properties that typically include remodels, repairs, demolitions, and finish-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 under litigation.

In-House Reappraisal

Reappraisal statistics are based on those neighborhoods, market area, and properties that have been targeted to be revalued. Neighborhoods and market areas considered for reappraisal are based primarily on ratio study analysis – comparing sale prices to appraised values. The reappraisal in most areas can be accomplished utilizing digital aerial photography, street-view photography, and statistical data. These tools can be used in the valuation process in lieu of actual physical inspections for mass appraisal.

Replacement costs for improvements are updated utilizing Marshall & Swift Valuation Service and in-house market studies. Cost tables are reviewed annually for necessary adjustments. Income and expense analysis, sale processing, and annual review of all sold properties in the Commercial file determines if there are areas requiring review. The income and expense data assists in developing income models for the mass appraisal of the major property types such as office, retail, industrial, apartments, and hotels.

Business Personal Property

The Business Personal Property department conducts site inspections of businesses annually, collecting pertinent data on all new businesses, and placing zero-values on the accounts of businesses (inactive) that no longer exist as of January 1st. Business Personal Property reappraises all businesses every year since required renditions are annual. Business Personal Property also values aircraft, special inventory accounts, leased equipment companies, utilities, and pipelines within Williamson County. Due to reporting requirements, some jurisdictional Business Personal Property accounts are not included in parcel-count totals and only accounts coded for Williamson County are included.

Maps & Records / Public Services

The Records department is responsible for updating all ownership changes as well as administers partial and total exemptions, historical site exemptions and tax ceiling transfers. The MAPS department maintains the GIS data. The Public Services department provides public assistance for inquiries and information requests.

Residential Real Estate

Appraisal Year	2019	2020	2021	2022	2023
Non-exempt Accounts	175,237	183,511	193,672	204,691	216,445
New Construction / Growth	7,701	6,352	9,877	12,066	10,756
Total Reappraisal	167,536	177,159	183,795	192,625	205,689
Fieldwork Inspection	19,623	17,246	18,639	23,194	27,705
Aerial Inspection	147,913	159,913	165,156	169,431	177,984
% Fieldwork Inspection	11.71%	9.73%	10.14%	12.04%	13.47%
% Aerial Inspection	88.29%	90.27%	89.86%	87.96%	86.53%

Single Family Homes - New & Existing

SCHOOL	2023	2023	Median Appraisal by School District		
	# of Homes	# of Sales	2022	2023	% Change
Bartlett ISD	487	4	\$164,076	\$143,717	-12.41%
Burnet ISD	97	2	\$454,070	\$488,929	7.68%
Coupland ISD	642	8	\$293,692	\$336,345	14.52%
Florence ISD	1,855	52	\$331,825	\$326,969	-1.46%
Georgetown ISD	39,136	2,609	\$461,360	\$427,103	-7.43%
Granger ISD	1,150	18	\$252,214	\$222,506	-11.78%
Hutto ISD	18,662	1,580	\$414,181	\$364,542	-11.98%
Jarrell ISD	10,302	871	\$326,879	\$300,166	-8.17%
Leander ISD	53,177	3,086	\$494,331	\$428,815	-13.25%
Lexington ISD	10	0	\$393,725	\$288,315	-26.77%
Liberty Hill ISD	15,422	1,386	\$518,096	\$477,325	-7.87%
Pflugerville ISD	113	3	\$411,181	\$378,245	-8.01%
Round Rock ISD	63,058	2,429	\$516,544	\$436,383	-15.52%
Taylor ISD	6,203	258	\$308,513	\$275,899	-10.57%
Thorndale ISD	105	0	\$497,755	\$449,492	-9.70%
Thrall ISD	1,591	22	\$313,439	\$311,636	-0.58%

Commercial Real Estate

Appraisal Year	2019	2020	2021	2022	2023
Non-exempt Accounts	7,179	7,453	7,543	7,868	8,192
New Construction / Growth	164	288	218	250	180
New Construction / Added Value*	\$1,216	\$1,186	\$1,143	\$2,245	\$2,770
Total Reappraisal	7,015	7,165	7,325	7,618	8,012
Fieldwork	1,616	2,270	1,965	2,257	2,265
Aerial Inspection	5,399	4,895	5,360	5,361	5,747

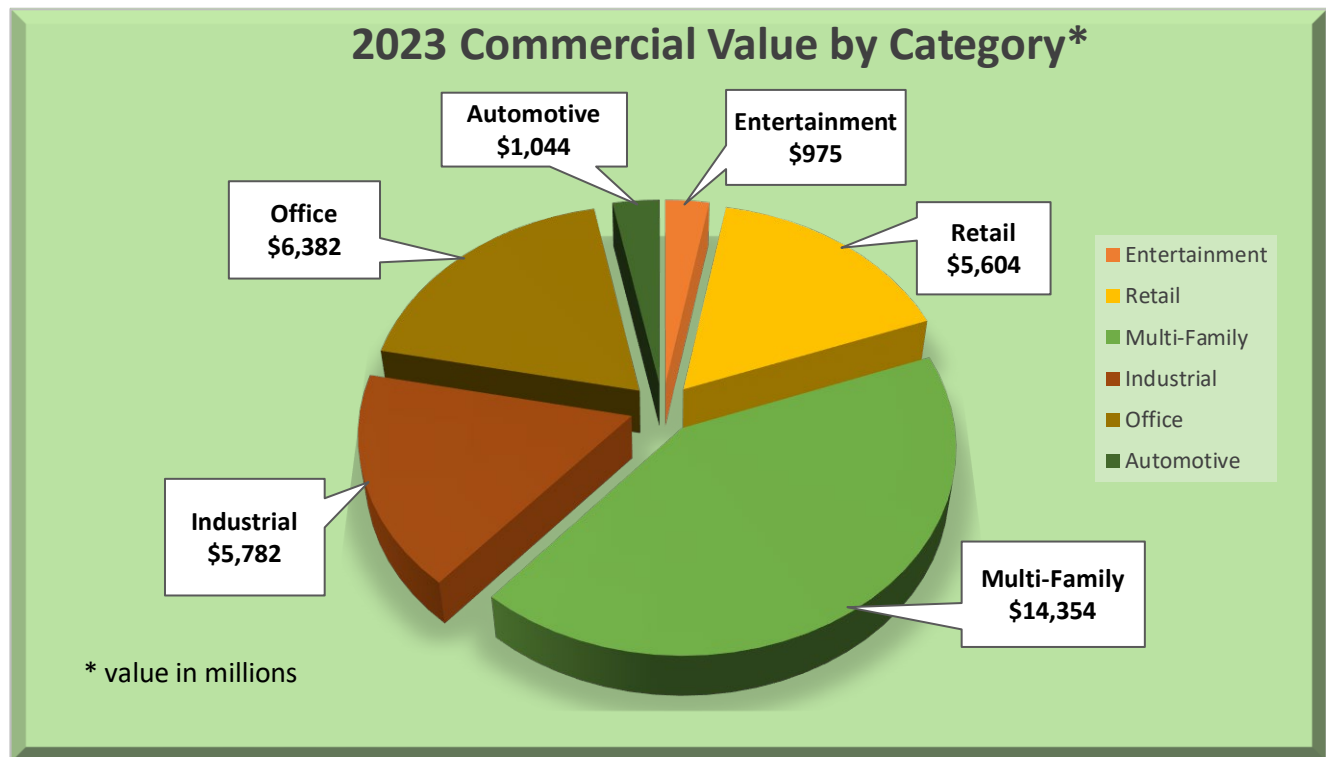
* Value in the Millions

Approximate Additional Space added for 2023:

Retail –	702,693	SQFT
Industrial –	12,283,321	SQFT
Office –	952,976	SQFT

Units and Rooms added for 2023:

Apartment –	8,511	UNITS
Hotel / Motel –	199	ROOMS



2023 Commercial Real Estate Property Greater Developments (Non-exempt)		Development Type	Appraisal Value
1	Kalahari Resort	Hotel	\$531,784,013
2	Dell Computer Holdings LP	Office	\$459,052,012
3	Apple	Office	\$383,000,000
4	7700 Parmer	Office	\$317,072,308
5	1890 Ranch	Retail	\$180,559,491
6	Wolfe Ranch Town Center	Retail	\$164,568,968
7	The Landing at Round Rock	Apartment	\$163,843,084
8	Round Rock Premium Outlets	Retail	\$162,797,859
9	Cedar Park Regional Medical Center	Hospital	\$155,400,000
10	Amber Oaks	Office	\$134,708,886

2023 Top 10 Taxpayers		Appraisal Value
1	CITY OF ROUND ROCK (Kalahari Resort + other parcels)	\$531,828,337
2	DELL COMPUTER HOLDINGS LP	\$459,052,012
3	APPLE INC	\$383,000,000
4	ONCOR ELECTRIC DELIVERY COMPANY	\$322,084,307
5	BRI 1869 PARMER LLC	\$317,072,308
6	CITICORP NORTH AMERICA	\$271,347,809
7	TEXAS ESSENTIAL HOUSING PUBLIC FACILTIY CORP	\$259,783,965
8	ATMOS ENERGY/MID-TEX DISTRIBUTION	\$205,367,247
9	PROPERTY RESERVE INC	\$172,377,008
10	CMF 15 PORTFOLIO LLC	\$166,473,839

Business Personal Property

Appraisal Year	2019	2020	2021	2022	2023
Existing Accounts	17,563	18,110	18,280	18,722	20,304
New Accounts	2,521	2,209	3,336	3,917	2,749
Inactive Accounts	2,022	1,910	2,083	2,359	2,359
Field reappraisal	5,991	6,276	6,623	7,758	6,756
Renditions	12,833	11,991	12,971	12,282	14,652
Renditions- Online	2,572	2,124	2,457	2,471	2,812
Special Inventory	254	249	240	243	242
Freeport Exemptions	62	71	70	69	79
Capitol Appraisal Group					
Capitol Appraisal Group- Complex Industrial	200	204	204	240	274
Capitol Appraisal Group- Utilities	1,021	1,092	1,134	1,138	1,072

Land & Agriculture

Appraisal Year	2019	2020	2021	2022	2023
Non-exempt Accounts	30,239	31,453	32,331	34,570	35,073
New Subdivisions Filed	308	300	324	345	338
Total New Lots	9,691	11,778	13,839	14,965	14,555
Ag-Use Acres	492,957	485,826	479,648	468,331	461,247
Agricultural Exemption Inspections	1,614	1,912	1,852	4,141	861
Audit Inspections	921	790	566	46	2,099
Application Inspections	1,479	1,725	1,712	2,190	2,422

Property Appeals

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 district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the Appraisal Review Board.

Appraisal Review Board

The Appraisal Review Board is empowered to hear all the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins May 1st and typically concludes around July 20th of each year.

The Appraisal Review Board members do not work for appraisal districts but rather arbitrate between Williamson Central Appraisal District and the property owners that dispute their appraised value. The Appraisal Review Board is a quasi-judicial body appointed by the County Administrative District Judge.

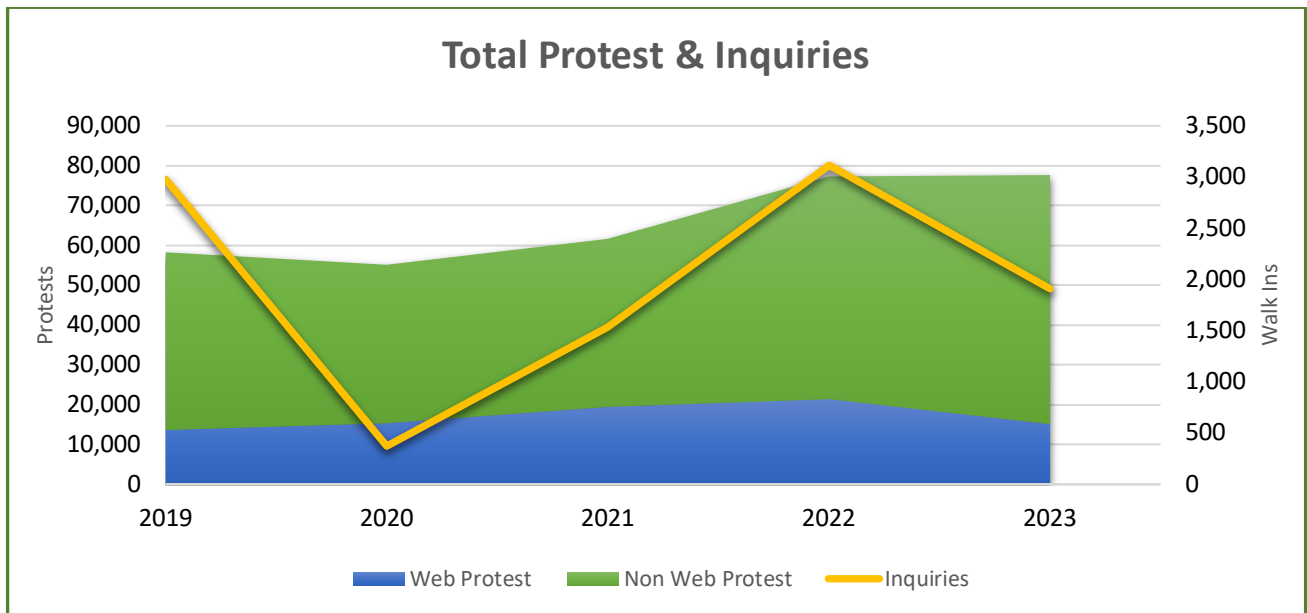
After the hearing process, the Appraisal Review Board approves and submits a certified assessment roll to the Chief Appraiser to provide the 181 taxing entities of Williamson County.

Property Owner Appeal Results

Williamson Central Appraisal District keeps statistics on the appeal process, tracking protests received, heard or resolved. The Appraisal Review Board hearing panels track the hours of service by the Appraisal Review Board members in this process. Williamson Central Appraisal District's Appraisal Analysis department is responsible for this process.

Appraisal Year	2019	2020	2021	2022	2023
Appraisal Notices Mailed	231,584	242,366	255,080	272,015	287,755
Results					
Telephone Calls	16,635	16,754	20,760	38,497	25,861
Live Chats	633	1,200	837	891	589
Public Service walk-ins	2,473	911	2,250	5,853	5,609
Protests	61,209	55,486	63,220	80,512	79,560
By Property Owners	26,519	20,153	25,280	30,834	22,113
By Tax Agents	34,690	35,333	37,940	49,678	57,447
				*Protest for 2023 on-going	
Protest By Property Type					
Residential	45,640	38,498	46,966	61,633	57,888
Commercial	4,028	3,809	4,321	4,692	5,528
Business Personal Property	2,555	3,050	2,611	2,648	2,521
Land	8,877	9,461	9,202	11,327	13,353
Agricultural	91	260	93	160	201
Exemptions	18	408	27	52	69

Appraisal Year	2019	2020	2021	2022	2023
Appeal Statistics					
Inquiry /walk-ins (2020-2023 online inquiry only)	2,977	373	1,533	3,116	1,911
Informal Hearings	38,395	46,880	48,062	57,648	62,651
Protests Scheduled	42,042	40,816	50,414	65,377	68,077
Rescheduled	1,157	2,143	1,910	1,611	2,749
Protest Dismissal					
Non-Attendance	5,675	8,227	7,759	8,460	8,138
Withdrawals	4,003	5,588	4,247	7,648	6,453
Appraisal Review Board Statistical Information					
Appraisal Review Board Panels	4	5	5	5	5
Appraisal Review Board Hearings	2,077	2,714	3,488	6,735	2,523
Appraisal Review Board Hearing – Value Change	1,340	1,254	1,880	3,786	1,498
ARB Hearing Dismissals	737	1,460	1,608	2,949	1,025



Appraisal Year	2019	2020	2021	2022	2023
Non-Web Protest	44,611	39,663	42,355	55,900	62,531
Web Protest	13,621	15,450	19,332	21,496	15,118
Inquiries	2,977	373	1,533	3,116	1,911
Total Protest	61,209	55,486	63,220	80,512	79,560
Web Protest & Inquiries % of Total Protest	27%	29%	33%	31%	21%
Web Protest & Inquiries able to complete Online	9,567	6,989	8,130	9,488	8,387
Web Protest & Inquiries completed Online	4,212	2,384	1,558	1,574	2,108
Web Protest & Inquiries % completed Online	44%	34%	19%	17%	25%

Website Statistics



Web sites are vital for sharing information. Williamson Central Appraisal District takes the approach that information in the hands of the public increases the transparency of the assessment process and therefore raises the level of public trust in the office. The Williamson Central Appraisal District website has visits from all over the world.

The Williamson Central Appraisal District website is one of the premier sources of Texas appraisal information for property owners. In addition to having data on individual properties, the website also contains links to data downloads. Williamson Central Appraisal District’s most requested data includes Geographic Information Systems data, certified appraisal rolls and supplemental appraisal rolls.

Williamson Central Appraisal District is also utilizing web-based videos to explain the processes and procedures encountered by property owners. Downloadable forms and applications are available in PDF format, as well as an expedited online homestead exemption service, available for eligible properties. Forms must be submitted either electronically, by mail or in person.

Appraisal Year	2019	2020	2021	2022	2023*
Total Visits	972,616	1,036,882	1,179,280	1,023,234	1,247,440
Total Property Searches	985,326	1,199,992	1,765,097	1,403,627	1,261,176
Total Page Views	1,444,014	2,134,297	1,691,573	1,880,671	1,785,662
Total Visitors	477,320	667,726	513,026	624,361	627,724
Viewed by Mobile Devices	98,213	258,000	292,259	219,925	217,258
Videos Viewed					
Modern Appraiser Video	70	94	71	32	39
Protest Process Video	152	103	283	287	244
On-line Protests					
By Property Owner	13,131	15,305	19,171	21,420	15,004
By Tax Agent	490	145	161	76	114
Reschedules	816	1920	1264	1079	1347

* 2023 Partial year at the time of this report

Property Owner Assistance

The Public Services Department provides quality customer service and beneficial information while responding to property owner questions. During the protest timeframe, a kiosk and customer queue system expedites property owners to the appropriate location based on the nature of their visit. When a property owner enters, he or she will either be entered into the queue system or be provided a help ticket and directed to a Public Service staff member for further assistance. The property owner is provided assistance and entered into the queue as needed. The queue system displays the information, as well as check-in time, placement in line, and average wait time.

PUBLIC SERVICES DEPARTMENT					
Appraisal Year	2019	2020	2021	2022	2023
Counter Statistics	12,715	8,341	4,542	7,919	12,186
Phone Statistics	34,870	39,164	34,880	47,660	60,403

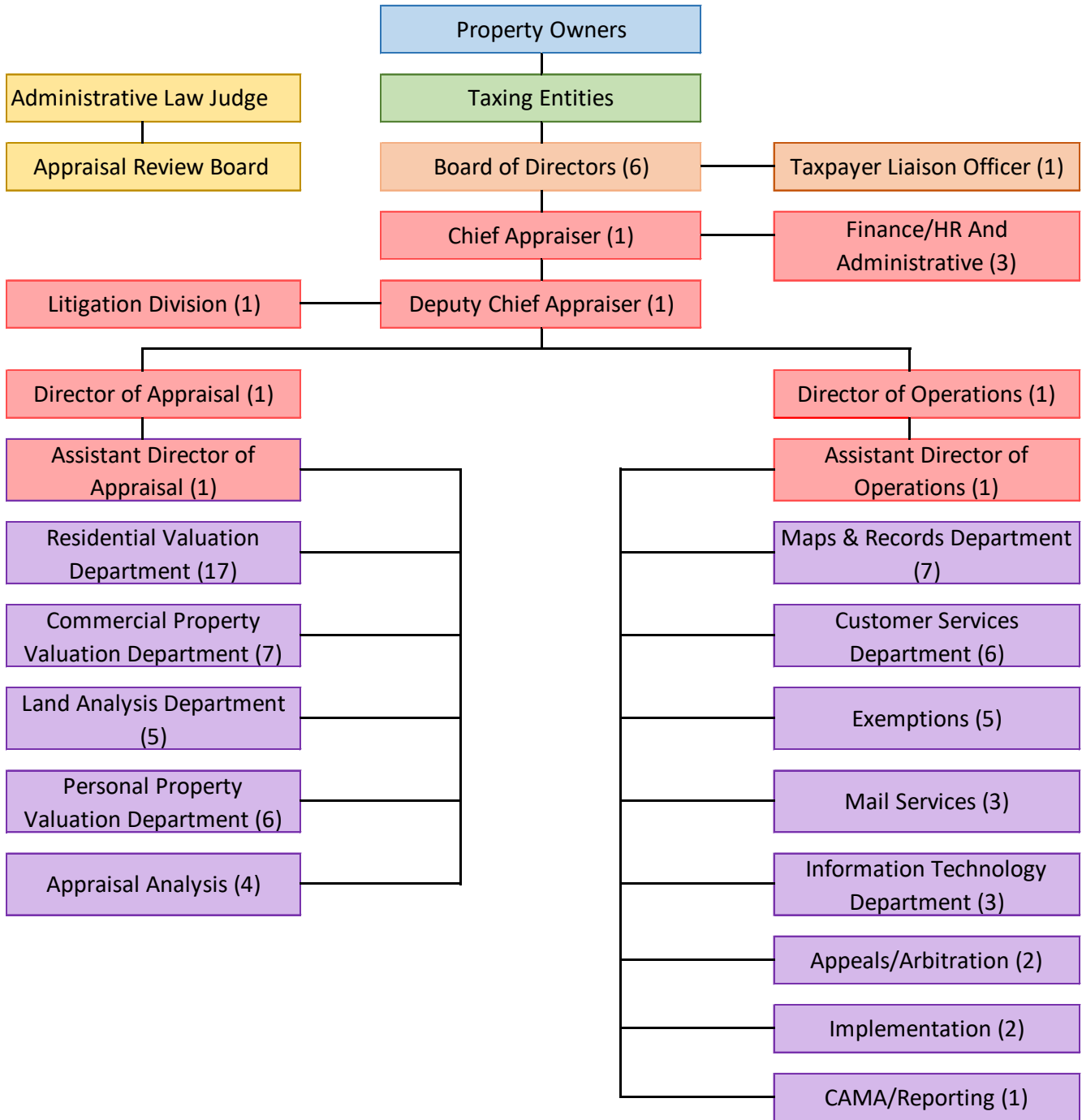
* 2023 Partial year at the time of this report



Capitol Metro Rail - Leander, TX

Image Source: Austin American-Statesman

Organizational Chart



Collecting Entities Served in 2023

CODE	COUNTY	CODE	SCHOOLS	CODE	CITIES
GW1	Williamson County	SBA	Bartlett	CAU	Austin
RFM	Williamson County FM/Rd	SBU	Burnet	CBA	Bartlett
Municipal Utility Districts (MUD)					
DBC	Brushy Creek MUD DA	SCO	Coupland	CCO	Coupland
M10	Blockhouse MUD	SFL	Florence	CCP	Cedar Park
M12	Brushy Creek MUD	SGT	Georgetown	CFL	Florence
M15	North Austin MUD #1	SGR	Granger	CGT	Georgetown
M16	Meadows of Chandler Crk MUD	SHU	Hutto	CGR	Granger
M17	Williamson/Travis MUD #1	SJA	Jarrell	CHU	Hutto
M18	Fernbluff MUD	SLE	Leander	CJA	Jarrell
M21	Vista Oaks MUD	SLH	Liberty Hill	CLE	Leander
M23	Williamson Co MUD #10	SLX	Lexington	CLH	Liberty Hill
M24	Williamson Co MUD #11	SPF	Pflugerville	CPF	Pflugerville
M25	Ranch at Cypress Creek MUD#1	SRR	Round Rock	CRR	Round Rock
M27	Wells Branch MUD	STA	Taylor	CTA	Taylor
M28	Williamson Co MUD #12	STD	Thorndale	CTD	Thorndale
M29	Williamson Co MUD #13	STH	Thrall	CTH	Thrall
M33	Walsh Ranch MUD			CWE	Weir
M34	Sonterra MUD	Special Districts / Public Improvement Districts			
M35	Stonewall Ranch MUD	I00	Williamson County WSID #3		
M38	Paloma Lakes MUD #1	J01	Austin Community College		
M39	Paloma Lakes MUD #2	J02	EWC Higher Ed Center		
M40	Williamson Co MUD #19	L01	Anderson Mill Limited District		
M41	Parkside @ Mayfield Ranch MUD	P00	Georgetown Village PID 1		
M42	Williamson Co MUD #15	R02	Avery Ranch Road District #1		
M44	CLL MUD #1	R04	Somerset Hills Rd Dist #4		
M45	Williamson Co MUD #22	R07	Pearson Place Rd Dist		
M46	Highlands at Mayfield Ranch MUD	R08	Northwoods Rd Dist #1		
M47	Lakeside MUD #3	W01	Donahoe Creek WS		
M48	West Williamson Co MUD #1	W09	Upper Brush Creek WCID		
M51	Williamson Co MUD #19A	W13	Lower Brushy Creek WCID		
M52	Wmsn Liberty Hill MUD	Emergency Services District			
M53	Siena MUD #1	F90	Wilco ESD #1	F07	Wilco ESD #7
M54	Siena MUD #2	F91	Wilco ESD #2	F08	Wilco ESD #8
M55	Williamson Co MUD #25	F00	Wilco ESD #3	F09	Wilco ESD #9
M56	Williamson Co MUD #19B	F01	Wilco ESD #4	F10	Wilco ESD #10
M57	Williamson Co MUD #26	F02	Wilco ESD #5	F11	Wilco ESD #11
M58	Watch Hill MUD	F03	Wilco ESD #6	F12	Wilco ESD #12
M60	Palmera Ridge MUD	Municipal Utility Districts (MUD) cont'd			
M61	Leander MUD # 1	M75	Northwest Williamson Co MUD #2		
M62	Leander MUD # 2	M76	Williamson Co MUD #19C		
M63	Leander MUD # 3	M77	North San Gabriel MUD #2		
M64	Leander TODD MUD #1	M78	Cool Water MUD		
M65	Lakeside MUD #2A	M79	Berry Creek Highlands MUD		
M66	Williamson Co MUD #28	M80	North San Gabriel MUD #1		
M67	Williamson Co MUD # 23	M82	Round Rock MUD #1		
M68	Williamson Co MUD #29	M84	Parkside on the River MUD #1		
M69	Southeast Williamson Co MUD #1	M86	Williamson Co MUD #19E		
M70	West Williamson Co MUD #2	M87	Round Rock MUD #2		
M71	Williamson Co MUD #30	M88	Williamson Co MUD 19F		
M72	Williamson Co MUD #31	M89	Williamson Co MUD 19G		
M73	Williamson Co MUD #32	M90	Williamson Co MUD 19H		
M74	Williamson Co MUD #34				

Comptrollers Audit Report

Location: Appraisal Tax Year: 2023

As Of: Supplement 3

10/4/2023

Page: 1

WCAD

Taxing Units: GWI(ARB Approved)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE		PRIOR APPRAISED VALUE	APPRAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS		
A: REAL, RESIDENTIAL, SINGLE-FAMILY	203601	203699	\$92,787,506,297	\$92,837,230,613
B: REAL, RESIDENTIAL, MULTI-FAMILY	2572	2573	\$13,170,485,270	\$13,170,771,767
C: REAL, VACANT PLATTED LOTS/TRACTS	12501	12539	\$1,948,769,167	\$1,948,798,000
D: REAL, ACREAGE (LAND ONLY)	460,063.89 (ACRES)	461,230.63 (ACRES)	\$12,308,008,788	\$12,338,238,369
E: REAL, FARM AND RANCH IMPROVEMENT	8792	8824	\$3,410,587,792	\$3,428,226,498
F: REAL, COMMERCIAL AND INDUSTRIAL	7830	7875	\$20,433,711,704	\$20,449,497,893
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	314	314	\$78,156,515	\$77,438,569
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	825	828	\$1,196,876,341	\$1,197,746,243
L: TANGIBLE PERSONAL, BUSINESS	12478	12520	\$4,992,935,740	\$5,026,811,811
M: TANGIBLE PERSONAL, OTHER	1649	1648	\$98,239,242	\$98,185,632
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	16403	16409	\$2,678,541,622	\$2,678,626,410
X: EXEMPT	2735	2739	\$206,458,631	\$204,958,416
S: SPECIAL INVENTORY	183	183	\$304,470,851	\$304,470,851
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$153,614,747,960	\$153,761,001,072
TOTAL EXEMPT PROPERTY	4504	4506	\$8,689,509,292	\$8,690,961,020
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$162,451,962,092
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$16,379,821

Comptrollers Audit Report

Location: Appraisal Tax Year: 2023

As Of: Supplement 3

10/4/2023

Page: 1

WCAD

Taxing Units: GWI(ARB Under Review)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE		PRIOR APPRAISED VALUE	APPRAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS		
A: REAL, RESIDENTIAL, SINGLE-FAMILY	102	4	\$55,165,450	\$1,901,368
B: REAL, RESIDENTIAL, MULTI-FAMILY	2	1	\$1,159,620	\$873,123
C: REAL, VACANT PLATTED LOTS/TRACTS	40	2	\$12,130,147	\$477,471
D: REAL, ACREAGE (LAND ONLY)	895.01 (ACRES)	16.68 (ACRES)	\$22,748,526	\$1,779,914
E: REAL, FARM AND RANCH IMPROVEMENT	43	6	\$25,547,057	\$2,737,976
F: REAL, COMMERCIAL AND INDUSTRIAL	48	3	\$39,522,607	\$7,415,170
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	3	0	\$1,316,646	\$0
L: TANGIBLE PERSONAL, BUSINESS	74	21	\$99,255,410	\$17,929,832
M: TANGIBLE PERSONAL, OTHER	0	0	\$0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	7	0	\$681,600	\$0
X: EXEMPT	1	1	\$1,473,090	\$1,473,090
S: SPECIAL INVENTORY	0	0	\$0	\$0
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$259,000,153	\$34,587,944
TOTAL EXEMPT PROPERTY	0	0	\$0	\$0
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$34,587,944

Exemptions

2023 EXEMPTIONS GRANTED BY JURISDICTIONS								
	Jurisdictions	Homestead Mandatory	Homestead Local Option	65 & Over Mandatory	65 & Over Local Option	Disability Mandatory	Disability Local Option	Disabled Veterans*
Cities								
CAU	Austin		5,000/20%		124,000		124,000	Yes
CBA	Bartlett (Collected by Bell CAD)							Yes
CCP	Cedar Park **		5,000/1%		30,000		20,000	Yes
CCO	City of Coupland							Yes
CFL	Florence **				3,000			Yes
CGT	Georgetown **		5,000/5%		12,000		40,000	Yes
CGR	Granger				25,000		25,000	Yes
CHU	Hutto **							Yes
CJA	Jarrell **							Yes
CLE	Leander **		5,000/1%		10,000		10,000	Yes
CLH	Liberty Hill **		5,000/1%		15,000		15,000	Yes
CPF	Pflugerville				50,000		50,000	Yes
CRR	Round Rock				22,000		3,000	Yes
CTA	Taylor				50,000		50,000	Yes
CTD	Thorndale (Collected by City of Thorndale) **				5,000			Yes
CTH	Thrall							Yes
CWE	Weir				5,000			Yes
Schools								
SBA	Bartlett (Collected by Bell CAD) **	100,000		10,000		10,000		Yes
SBU	Burnet (Collected by Burnet CAD) **	100,000		10,000		10,000		Yes
SCO	Coupland	100,000		10,000		10,000		Yes
SFL	Florence	100,000		10,000		10,000		Yes
SGT	Georgetown	100,000		10,000	3,000	10,000		Yes
SGR	Granger	100,000		10,000		10,000		Yes
SHU	Hutto	100,000		10,000		10,000		Yes
SJA	Jarrell	100,000		10,000		10,000		Yes
SLE	Leander	100,000		10,000	3,000	10,000	3,000	Yes
SLH	Liberty Hill	100,000		10,000	3,000	10,000		Yes
SLX	Lexington (Collected by Lee CAD) **	100,000		10,000	6,000	10,000		Yes
SPF	Pflugerville	100,000		10,000	9,100	10,000		Yes
SRR	Round Rock	100,000		10,000		10,000	3,000	Yes
STA	Taylor	100,000		10,000		10,000		Yes
STD	Thorndale (Collected by Thorndale ISD) **	100,000		10,000		10,000		Yes
STH	Thrall	100,000		10,000		10,000		Yes
County								
GWI	Williamson County **		5,000/5%		125,000		125,000	Yes
RFM	Williamson County FM/Rd **	3,000						Yes
MUDS								
DBC	Brushy Creek MUD Defined Area							Yes
M10	Blockhouse		5,000/4%		30,000		30,000	Yes
M12	Brushy Creek		5,000/10%		5,000		5,000	Yes
M15	North Austin #1				15,000		15,000	Yes
M16	Meadows of Chandler Creek				5,000		5,000	Yes
M17	Williamson/Travis #1				15,000		15,000	Yes
M18	Fernbluff				25,000		25,000	Yes
M21	Vista Oaks MUD							Yes
M23	Williamson Co. #10							Yes
M24	Williamson Co. #11							Yes
M25	Ranch at Cypress Creek MUD #1				15,000		15,000	Yes
M27	Wells Branch MUD		5,000/20%		125,000		125,000	Yes
M28	Williamson Co. #12							Yes
M29	Williamson Co. #13							Yes
M33	Walsh Ranch							Yes
M34	Sonterra							Yes
M35	Stonewall Ranch							Yes

2023 EXEMPTIONS GRANTED BY JURISDICTIONS								
	Jurisdictions	Homestead Mandatory	Homestead Local Option	65 & Over Mandatory	65 & Over Local Option	Disability Mandatory	Disability Local Option	Disabled Veterans*
	MUDS (Continued)							
M38	Paloma Lakes #1							Yes
M39	Paloma Lakes #2							Yes
M40	Williamson Co MUD #19							Yes
M41	Parkside @ Mayfield Ranch							Yes
M42	Williamson Co. #15							Yes
M44	CLL MUD #1							Yes
M45	Williamson Co. #22							Yes
M46	Highlands @Mayfield Ranch MUD							Yes
M47	Lakeside MUD #3							Yes
M48	West Williamson County MUD #1							Yes
M50	3 B&J MUD							Yes
M51	Williamson Co MUD #19A							Yes
M52	Wmsn Liberty Hill MUD							Yes
M53	Siena MUD #1							Yes
M54	Siena MUD #2							Yes
M55	Wilco MUD #25							Yes
M56	Williamson Co MUD #19B							Yes
M57	Williamson County MUD #26							Yes
M58	Watch Hill MUD							Yes
M60	Palmera Ridge MUD							Yes
M61	Leander MUD #1							Yes
M62	Leander MUD #2							Yes
M63	Leander MUD #3							Yes
M64	Leander TODD MUD #1							Yes
M65	Lakeside MUD #2A							Yes
M66	Williamson County MUD #28							Yes
M67	Williamson County MUD #23							Yes
M68	Williamson County MUD #29							Yes
M69	Southeast Wmsn Co. MUD #1							Yes
M70	West Wmsn Co. MUD #2							Yes
M71	Williamson Co. #30							Yes
M72	Williamson Co. #31							Yes
M73	Williamson Co. #32							Yes
M74	Williamson Co. #34							Yes
M75	Northwest Wmsn Co MUD #2							Yes
M76	Williamson County MUD 19C							Yes
M77	North San Gabriel MUD #2							Yes
M78	Cool Water MUD							Yes
M79	Berry Creek Highland MUD							Yes
M80	North San Gabriel MUD #1							Yes
M82	Round Rock MUD #1							Yes
M84	Parkside on the River MUD #1							Yes
M86	Williamson Co MUD # 19E							Yes
M87	Round Rock MUD #2							Yes
M88	Williamson County MUD 19F							Yes
M89	Williamson County MUD 19G							Yes
M90	Williamson County MUD 19H							Yes

2023 EXEMPTIONS GRANTED BY JURISDICTIONS								
	Jurisdictions	Homestead Mandatory	Homestead Local Option	65 & Over Mandatory	65 & Over Local Option	Disability Mandatory	Disability Local Option	Disabled Veterans*
	Emergency Service Districts (ESD's)							
F90	Williamson County ESD #1 - Jollyville VFD							Yes
F91	Williamson County ESD #2 - Sam Bass VFD							Yes
F00	Williamson County ESD #3 - Hutto							Yes
F01	Williamson County ESD #4 - Liberty Hill							Yes
F02	Williamson County ESD #5 - Jarrell							Yes
F03	Williamson County ESD #6 - Weir							Yes
F07	Williamson County ESD #7 - Florence							Yes
F08	Williamson County ESD #8 - Georgetown							Yes
F09	Williamson County ESD #9 - Round Rock							Yes
F10	Williamson County ESD #10 - Coupland							Yes
F11	Williamson County ESD #11 - Cedar Park							Yes
F12	Williamson County ESD #12 - Cedar Park							Yes
	Special Districts							
I00	Williamson County WSID #3							Yes
J01	Austin Community College **		5000/1%		75,000		75,000	Yes
J02	EWC Higher Ed Center							Yes
L01	Anderson Mill Limited District		5000/20%		10,000		10,000	Yes
P00	Georgetown PID 1							Yes
R02	Avery Ranch Road District							Yes
R04	Somerset Hills Road District #4							Yes
R07	Pearson Place Road District							Yes
R08	Northwoods Road District #1							Yes
W01	Donahoe Creek				5,000			Yes
W09	Upper Brushy Creek WCID		5000/1%		125,000		125,000	Yes
W13	Lower Brushy Creek WCID							Yes

*Disabled Veteran Exemption is Variable

** Local Option Freeze

DV1(10%-29%)=5,000 DV2(30%-49%)=7,500
 DV3(50%-69%)=10,000 DV4(70%-100%)=12,000
 DVX=Exempt

Legislative Changes

The 2023, 88th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. The below list are some of the changes:

- **HB 260** Requires chief appraiser to take into consideration the effect of wildlife or livestock disease or pest area designated by a state agency when calculating “net to land” for property that qualifies for valuation as open-space land.
- **HB 1228** Relating to the right of a property owner or the owner’s agent to receive on request a copy of the information used to appraise the owner’s property for ad valorem tax purposes.
- **HB 1285** Requires Comptroller to prepare and electronically publish a taxpayer assistance pamphlet explaining remedies to dissatisfied taxpayers, describing the functions of a taxpayer liaison officer, and providing advice on preparing and presenting protests to the appraisal review board under Chapter 41; Authorizes the appointment of one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer (TLO). Provides actions TLO may take in response to a complaint, such as meeting informally to facilitate informal resolution, assisting the complainant in identifying appropriate procedures, or recommending in writing a course of action the TLO deems appropriate. Authorizes TLO to dismiss complaints based on appraisal of property. Specifies that a TLO’s failure or refusal to resolve a complaint to complainant’s satisfaction may not be protested under Chapter 41 or appealed under Chapter 42. Requires the comptroller to publish the functions of the TLO and establish a training program for TLOs. Requires TLOs to complete comptroller’s training after appointment and in each even numbered year thereafter or be ineligible to serve as a TLO. Requires TLO’s name and contact information to be listed on appraisal district’s website. Mandates the Board of Directors annually evaluate TLO. Transfers district’s board of directors’ authority to remove ARB chair in certain circumstances to the local administrative judge. Requires local administrative judge who removes a chair of an ARB to appoint another member of the ARB as chair.
- **HB 1911** Adds (1) current or former employees or contract staff members of a university health care provider at a corrections facility operated by the TDCJ or TJJD; and (2) current or former attorneys for the Department of Family and Protective Services to the list of eligible individuals whose home address can be made confidential in ad valorem tax appraisal records.
- **HB 2354** Provides that a change of ownership does not end eligibility for appraisal as qualified open-space land if ownership of the land is transferred from the former owner to the surviving spouse or surviving child of the former owner.
- **HB 3207** Eliminates requirement that agricultural advisory board members have been residents of the appraisal district for at least five years.
- **HB 4077** Provides that if a person is turning 65 in the next tax year, they will receive the over-65 exemption without applying, if the appraisal district has information in its records or receives information from the Texas Department of Public Safety which shows they qualify.
- **HB 4645** Adds as an organization entitled to an exemption an organization that leases land for improvements that the organization constructs or rehabilitates to provide housing to persons meeting an income eligibility requirement.
- **SB 271** Requires local governments to report to state officials when they experience certain security incidents including security breaches and ransomware attacks. If the incident involves election data, the local government must notify the Secretary of State of the incident.
- **SB 617** Adds customs and border protection officers and patrol agents and their spouse, surviving spouse, or adult children to the list of property owners who may make their home address confidential in public appraisal records.

- **SB 719** Allows an exemption for property owned by a charitable organization that provides services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption. Amends various sections of the Tax Code changing references to “handicapped” to “persons with disabilities.”
- **SB 1145** Allows an exemption for real property a person owns and operates as a qualifying child-care facility. The use of the property for other functions does not result in the loss of the exemption if the other functions are incidental to the use of the child-care services.
- **SB 1191** Allows for late application for appraisal as agricultural land if the land was appraised as agricultural land in the preceding tax year, the former owner died during the preceding tax year, the application is filed not later than the delinquency date for the year for which the application is filed, and the application is filed by the surviving spouse or surviving child of decedent, the executor or administrator of the estate of the decedent or a fiduciary acting on behalf of a surviving spouse or surviving child of the decedent. Excuses the late filing application penalty if this section applies.
- **SB 1381** Requires that the application form for Section 11.13 include the date of birth of the applicant’s spouse. Provides that a surviving spouse is entitled to the exemption without applying if the appraisal district learns of the spouse’s death and the surviving spouse is otherwise entitled to receive the exemption as shown by information in the appraisal district records or information provided by the Texas Department of Public Safety.
- **SB 1525** Adds a current or former attorney for the Department of Family and Protective Services to the list of individuals who may make their home address information confidential on property tax appraisal records.
- **SB 1808** Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.
- **SB 2355** Provides that a property owner desiring an appeal by binding arbitration files a request for arbitration with comptroller, rather than chief appraiser. Requires property owner filing arbitration request through an electronic system to make the arbitration deposit through that same system, otherwise it is paid by check or money order made out to the comptroller. Amends Sections 41A.04 and 41A.05 to reflect that the request for arbitration is filed with comptroller, rather than chief appraiser. Amends Section 41A.08, Tax Code. Requires property owner designation of agent to represent owner at arbitration to be made in writing on form prescribed by comptroller under Section 1.111. Requires agent to retain form and produce upon request of property owner, appraisal district, appraisal review board, the arbitrator, or the comptroller. Amends Section 41A.11, Tax Code. Provides that a settlement reached by parties to an arbitration is considered to be a final determination of an appeal under Subchapter C, Chapter 42.

Caring for the Community

For many years, the employees at Williamson Central Appraisal District have financially supported local or local affiliates of non-profit organizations. Periodic fundraisers, as well as funds collected from the sales of bottled water and fruit, allow the employees to contribute to the collection of these funds.

Typically, in December of each year, the employees vote by ballot to choose which of the organizations will be the recipients of this financial assistance. This allows employees to share in caring for the needs of others in the community as part of our Williamson Central Appraisal District family. This has become a rewarding activity over the years.



Calendar Year	Funds Collected by Employees	Recipients of Community Care Funds
2018	\$3,500	Hounds for Heroes Court Appointed Special Advocates for Children (CASA) Hospice Austin-Williamson County Llano County Chambers Flood Relief - for Kingsland floods
2019	\$4,000	Hounds for Heroes Court Appointed Special Advocates for Children (CASA) Backpack Coalition
2020	\$2,500	Hounds for Heroes Court Appointed Special Advocates for Children (CASA) Brown Santa
2021	\$3,000	Hounds for Heroes Court Appointed Special Advocates for Children (CASA) Williamson County Children's Advocacy Center
2022	\$3,000	Hounds for Heroes Court Appointed Special Advocates for Children (CASA) Williamson County Children's Advocacy Center

WCAD Board of Directors

Williamson Central Appraisal District

625 FM 1460

Georgetown, Texas 78626-8050

Customer Service: 512-930-3787 Website: www.WCAD.org

Board of Directors

Jon Lux, Chairman

Harry Gibbs, Vice-Chairman

Lora H. Weber, Secretary

Mason Moses, Board Member

Hope Hisle-Piper, Board Member

Larry Gaddes, Board Member

Williamson Central Appraisal District Mission Statement:

Our mission is to provide an accurate, fair, and cost-effective appraisal roll while maintaining high levels of transparency and giving industry leading customer service to the consumers of our data and services..