



Williamson Central Appraisal District 2025 Annual Report



Alvin Lankford
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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.



WCAD Office - Georgetown, TX

Letter from the Chief Appraiser

The purpose of the Williamson Central Appraisal District (WCAD) Annual Report is to highlight statistics and significant accomplishments of the previous appraisal year. It is with pleasure that I report for 2025 the efforts in accurate property assessment and certification of appraisal roll for Williamson County.

Significant 2025 Accomplishments

We are honored and grateful to have accomplished the following goals for 2025:

- Online appeal portal for tax agents
- Texas Comptroller Transparency Star recognition - Traditional Finances
- IAAO credentialing

In the past decade, the online appeal option for property owners has been indispensable for expediently filing protests and receiving property review. However, the functionality of the online appeal site was wanting for the bulk appeals filed by tax agents, and the high volume of tax code-mandated documents for the district to prepare and distribute. The implementation of Agent Appeal portal with our vendor BIS allows tax agents to file appeals, upload evidence and affidavits, and receive their ARB notice of hearing and orders of determination online. The labor savings is significant for district operations with days' time in mail processing, scanning, data extraction, record upload and auditing. The labor time saved can go toward quality control in other time-sensitive tasks, and conserve on hiring temporary staff. Upgraded and clear appeal document management for tax agents is another major benefit of the Agent Appeal portal. The next progression will be to enhance internal mass upload capacities, user functionality of appeal and document interaction, and increase tax agent engagement to reduce physical mail and email processing.

We are proud to have earned our first Texas Comptroller Transparency Star award in the category of Traditional Finances. The Transparency Stars program encourages government entities to display financial information to the public with clarity and adaptability to data analysis. We have progressed in this program by administrating a dedicated website page with finance summary, downloadable documents and data pertaining to budgets and audits, chart visualizations, and additional contact information. Of the achievement, Texas Comptroller of Public Accounts Glenn Hegar said, "I am pleased to recognize Williamson Central Appraisal District for going above and beyond in its transparency efforts and being awarded for receiving the Traditional Finances Transparency Star." We will continue our efforts in providing meaningful and consistent data on our website in 2026. Please see the link for our Transparency Stars program pages: <https://www.wcad.org/transparency-stars/>.

The International Association of Assessing Officers (IAAO) recognizes property assessment professionals and organizations through application, coursework and examination. Our staff applies for these credentials to establish public trust in our service and expertise. WCAD has received multiple credentials from IAAO in 2025. The Director of Operations has earned the designation of Assessment Administration Specialist, and the Maps and Records Manager has earned the designation of Cadastral Mapping Specialist. In addition, WCAD's Certificate of Excellence in Assessment Administration was renewed. As a team, we completed the self-evaluation guide of our assessment practices. The IAAO has graded this evaluation and again we have again met rigorous requirements for the certification. We have held the CEAA since 2013. Only 11 assessment districts out of 250+ in Texas have successfully obtained the CEAA.

I thank and appreciate the WCAD staff for their professionalism, morale, and dedication. I look forward to continuing our mission in 2026.

Sincerely,

Alvin Lankford

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

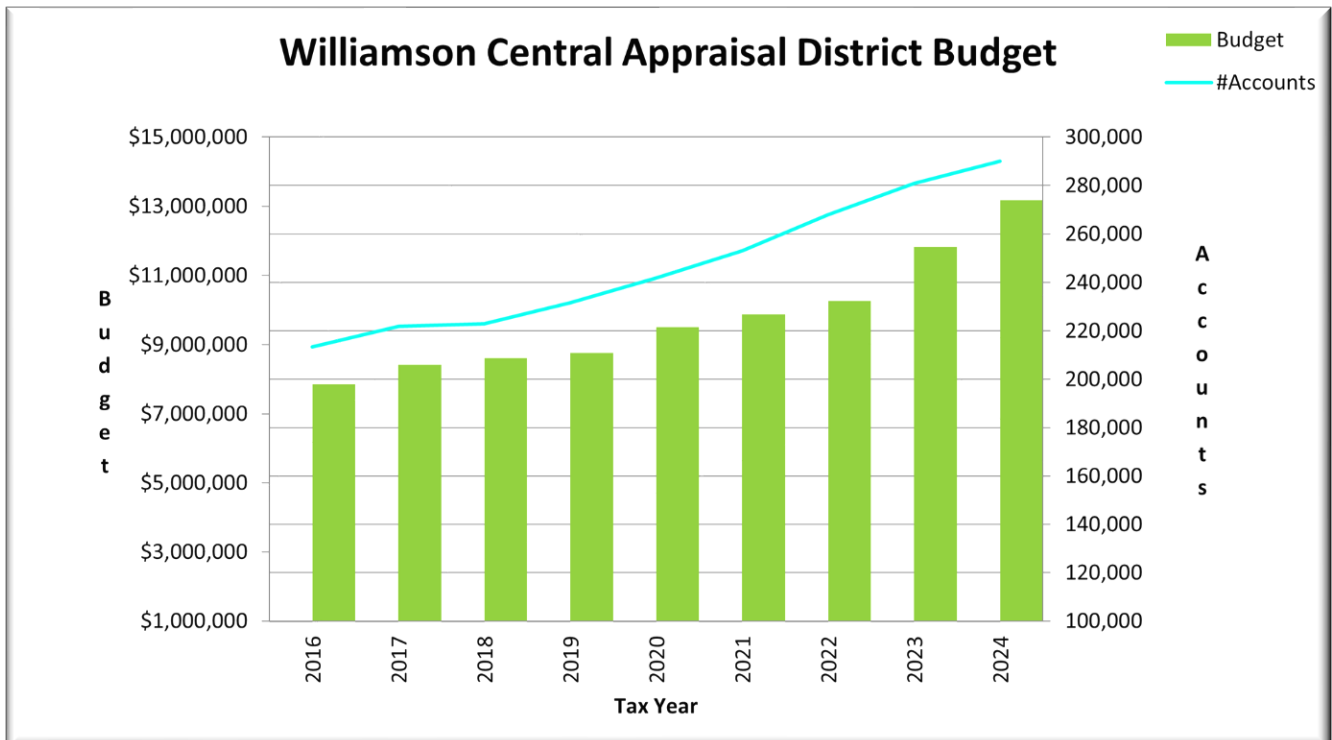
Table of Contents

WILLIAMSON CENTRAL APPRAISAL DISTRICT MISSION STATEMENT	2
LETTER FROM THE CHIEF APPRAISER	3
TABLE OF CONTENTS	4
GENERAL STATISTICS	6
ADMINISTRATION REPORT	7
FINANCIAL RESULTS	8
FINANCIAL CHARTS	9
CENTRAL APPRAISAL DISTRICT COMPARATIVE	10
COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES	12
APPRAISAL CALENDAR / APPRAISAL CYCLE	16
GENERAL APPRAISAL CALENDAR	17
APPRAISAL RESULTS	18
RESIDENTIAL REAL ESTATE	19
COMMERCIAL REAL ESTATE	20
BUSINESS PERSONAL PROPERTY	22
LAND & AGRICULTURE	22
PROPERTY APPEALS RESULTS	23
WEBSITE STATISTICS	26
DEPARTMENTAL OVERVIEW - OPERATIONS & LITIGATION	27
ORGANIZATIONAL CHART	28

<u>COLLECTING TAXING UNITS SERVED BY WCAD</u>	<u>29</u>
<u>COMPTROLLERS AUDIT REPORT - ARB APPROVED</u>	<u>30</u>
<u>COMPTROLLERS AUDIT REPORT - ARB UNDER REVIEW</u>	<u>31</u>
<u>EXEMPTIONS GRANTED BY TAXING UNIT</u>	<u>32</u>
<u>LEGISLATIVE CHANGES</u>	<u>37</u>
<u>CARING FOR THE COMMUNITY</u>	<u>45</u>
<u>WCAD BOARD OF DIRECTORS</u>	<u>46</u>
<u>EXTERNAL REFERENCES</u>	<u>47</u>

General Statistics

Appraisal Year	2021	2022	2023	2024	2025
Financial Budget	\$9,875,300	\$10,257,900	\$11,827,200	\$13,170,300	\$14,081,600
Williamson County Market Value*	\$107.2	\$159.6	\$162.5	\$170.4	\$183.6
*Value in Billions					
Number of County-only Accounts	253,098	267,867	280,818	289,979	292,430
Residential	193,672	204,691	216,445	224,785	234,235
Commercial	7,484	7,829	8,188	8,429	9,004
Business Personal Property	14,598	13,510	13,552	14,815	14,872
Land	32,331	34,570	35,073	34,246	32,240
Minerals	309	311	314	306	305
Exempt	4,704	6,956	7,246	7,398	7,633
Number of Personnel	73	78	78	83	86
Office of Chief Appraiser	5	5	5	5	5
Legal Services	1	1	1	1	3
Operations	25	31	31	35	35
Appraisal	42	41	41	42	43
Registered Professional Appraisers	38	40	42	43	46



Administration Report

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

The financial process of WCAD is presented in two other different publications – the approved financial budget and the audited financial statements. The first publication presents planned budget, and the second presents actual expenditures.

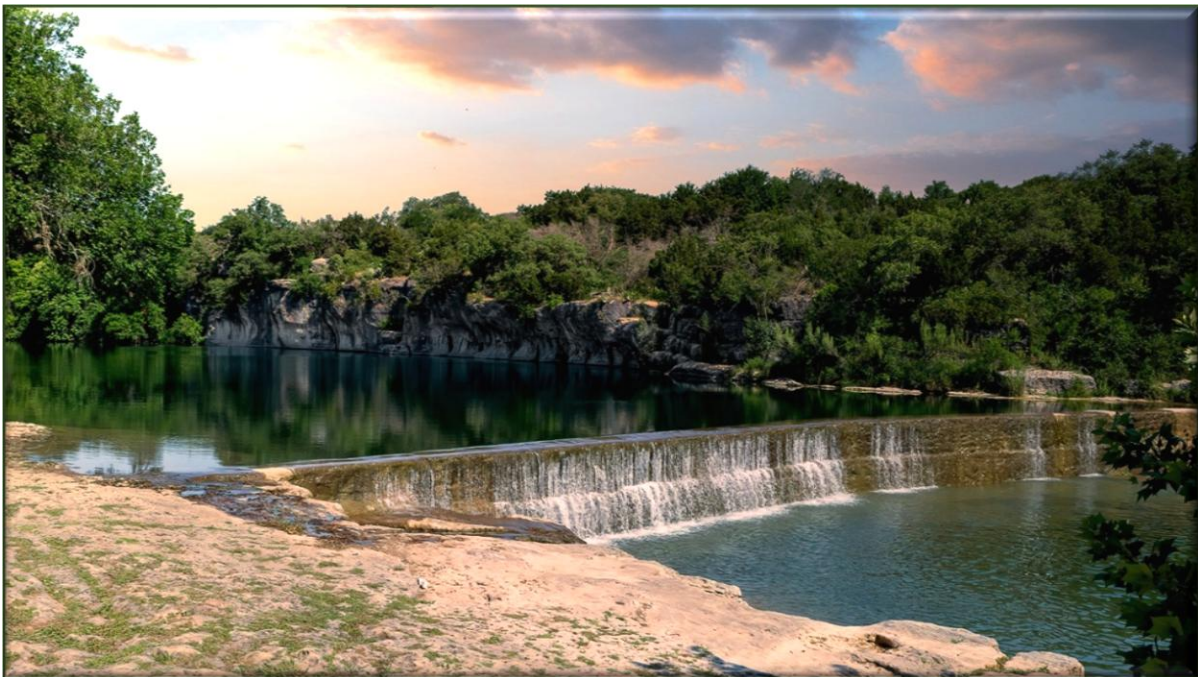
Financial Budget

The financial budget must be presented to the WCAD 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 prior to budget approval deadline.

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 WCAD administration for any revisions or recommendations. The draft of the financial audit including findings and operations recommendations is reviewed by the Board of Directors with the assigned auditor.



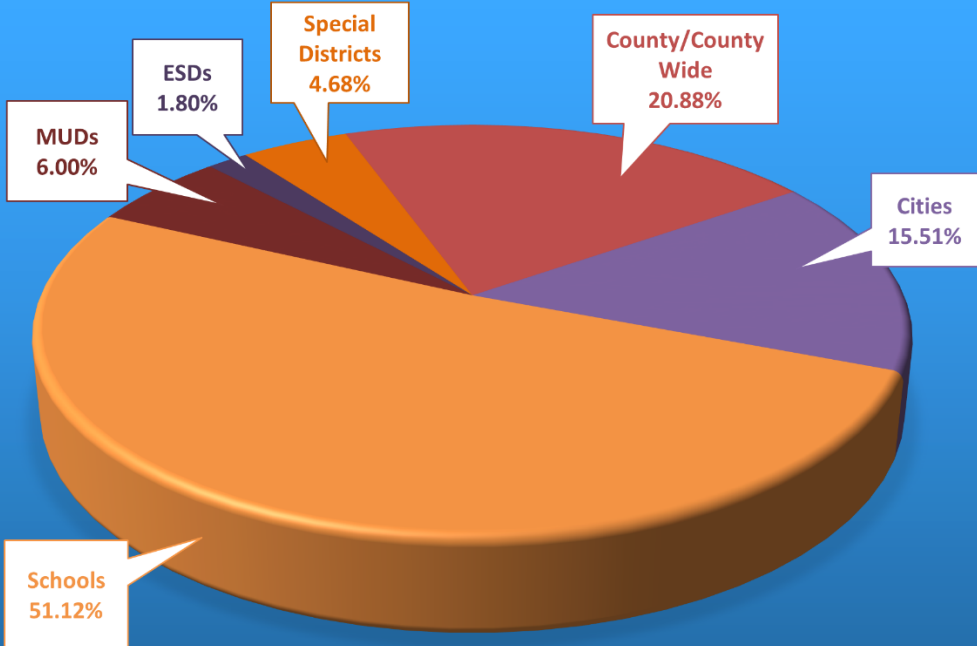
Blue Hole Park – Georgetown, TX

Financial Results

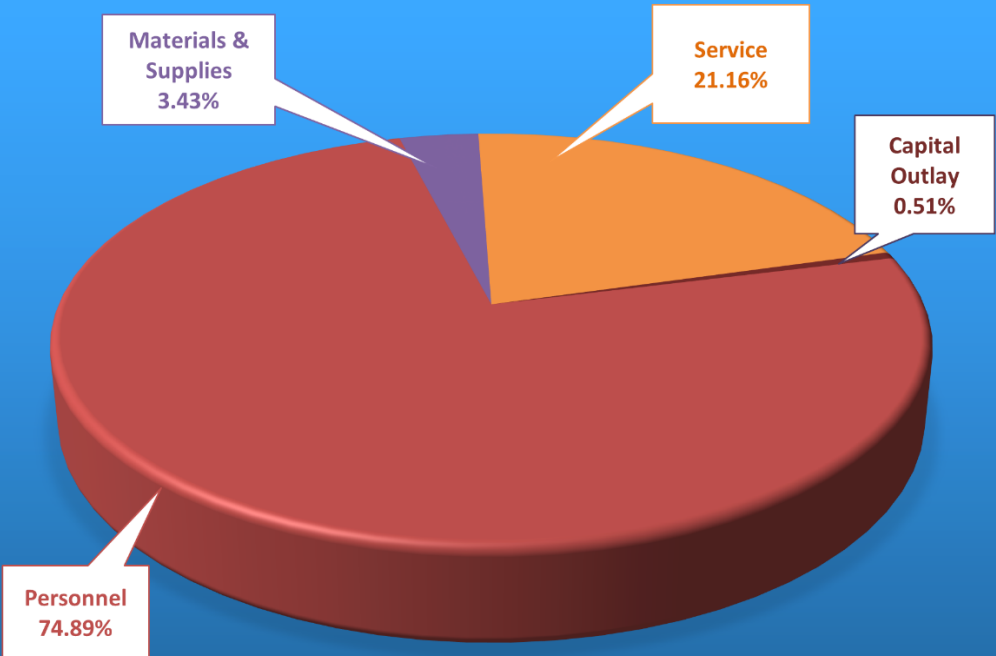
Fiscal Year	2021	2022	2023	2024	2025
Financial Budget	\$9,875,300	\$10,257,900	\$11,827,200	\$13,170,300	\$14,081,600
Budget Change	\$363,800	\$382,600	\$1,569,300	\$1,343,100	\$911,300
% Change	3.82%	3.87%	15.30%	11.36%	6.92%
Merit Increases	3%	3%	4%	4%	4%
Budgeted Personnel	73	78	78	83	86
Entity Allocations	\$9,475,847	\$9,957,900	\$11,527,200	\$13,120,300	\$14,081,600
Monies from Obligated Reserve Fund	\$399,453	\$300,000	\$300,000	\$50,000	\$50,000
Total Revenues	\$9,875,300	\$10,257,900	\$11,827,200	\$13,170,300	\$14,131,600
Entity Allocations					
County / County-wide	\$1,900,258	\$1,988,149	\$2,094,469	\$2,740,033	\$2,940,790
Cities	\$1,395,655	\$1,438,661	\$1,590,536	\$2,034,780	\$2,183,863
Schools	\$5,218,049	\$5,482,424	\$6,579,829	\$6,706,871	\$7,198,272
Municipalities	\$420,098	\$474,277	\$595,894	\$792,840	\$845,579
ESDs	\$134,188	\$148,031	\$180,256	\$236,388	\$253,710
Special Districts	\$407,599	\$426,358	\$486,216	\$609,388	\$659,386
Total Entity Allocations	\$9,475,847	\$9,957,900	\$11,527,200	\$13,120,300	\$14,081,600
Actual Expenditures					
Personnel					
Salaries & Wages	\$4,768,301	\$5,073,201	\$6,053,171	\$6,541,310	*
Allowances (auto & cell phones)	\$268,270	\$316,081	\$340,362	\$355,880	*
Insurance & Benefits	\$1,557,707	\$1,755,210	\$1,920,202	\$2,332,957	*
Operations					
Supplies & Materials	\$332,374	\$381,793	\$420,840	\$330,525	*
Operational Services	\$1,029,750	\$1,159,899	\$1,250,536	\$1,567,788	*
Professional Services	\$712,317	\$847,599	\$1,404,783	\$1,400,982	*
Capital Expenditures	\$489,299	\$68,347	\$0	\$64,480	*
Appraisal Review Board	\$251,017	\$303,996	\$221,985	\$190,019	*
Total Expenditures	\$9,409,035	\$9,906,126	\$11,611,879	\$12,783,941	—
* 2025 actual expenditures on-going at time of this report					

Financial Charts

2025 REVENUE SUMMARY COMPARISON



2025 BUDGET BY CATEGORY



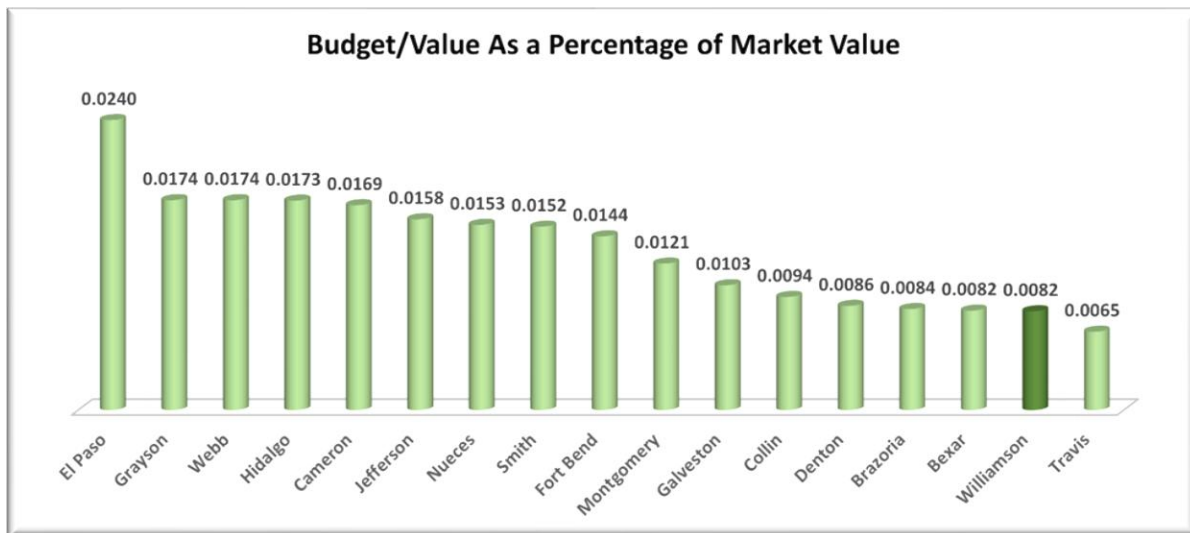
Central Appraisal District Comparative

The efficiency of central appraisal district performance to produce appraisal roll can be measured by comparing the ratio of operating budget to county population and market value.

Below is the data cost / budget percentage obtained by dividing the market value by the central appraisal district budget.

2024 Central Appraisal District Budget Cost as a Percentage of Market Value

District	Market Value	Budget	Budget/Mkt Value
El Paso	\$91,957,540,705	\$22,038,298	0.0240
Grayson	\$42,042,464,444	\$7,298,831	0.0174
Webb	\$44,723,686,582	\$7,763,680	0.0174
Hidalgo	\$75,930,205,339	\$13,151,477	0.0173
Cameron	\$43,935,313,182	\$7,443,974	0.0169
Jefferson	\$47,953,381,798	\$7,569,688	0.0158
Nueces	\$65,924,221,302	\$10,103,686	0.0153
Smith	\$39,072,289,409	\$5,929,190	0.0152
Fort Bend	\$169,797,203,099	\$24,416,922	0.0144
Montgomery	\$135,371,592,813	\$16,420,279	0.0121
Galveston	\$76,675,251,043	\$7,928,346	0.0103
Collin	\$317,888,814,988	\$29,794,600	0.0094
Denton	\$235,733,571,726	\$20,347,802	0.0086
Brazoria	\$92,368,222,562	\$7,732,760	0.0084
Bexar	\$314,349,625,944	\$25,901,200	0.0082
Williamson	\$160,881,485,897	\$13,170,300	0.0082
Travis	\$460,159,726,555	\$29,884,516	0.0065
		AVG	0.0133



Average CAD budget % of market value = 0.0133%
 Williamson Overall Market Value = \$160,881,485,897
 Williamson Overall Budget = \$13,170,300

Based on the average % of market value the WCAD budget should be \$21,397,238

(0.0133% x \$160,881,485,897)/100 = \$21,397,238

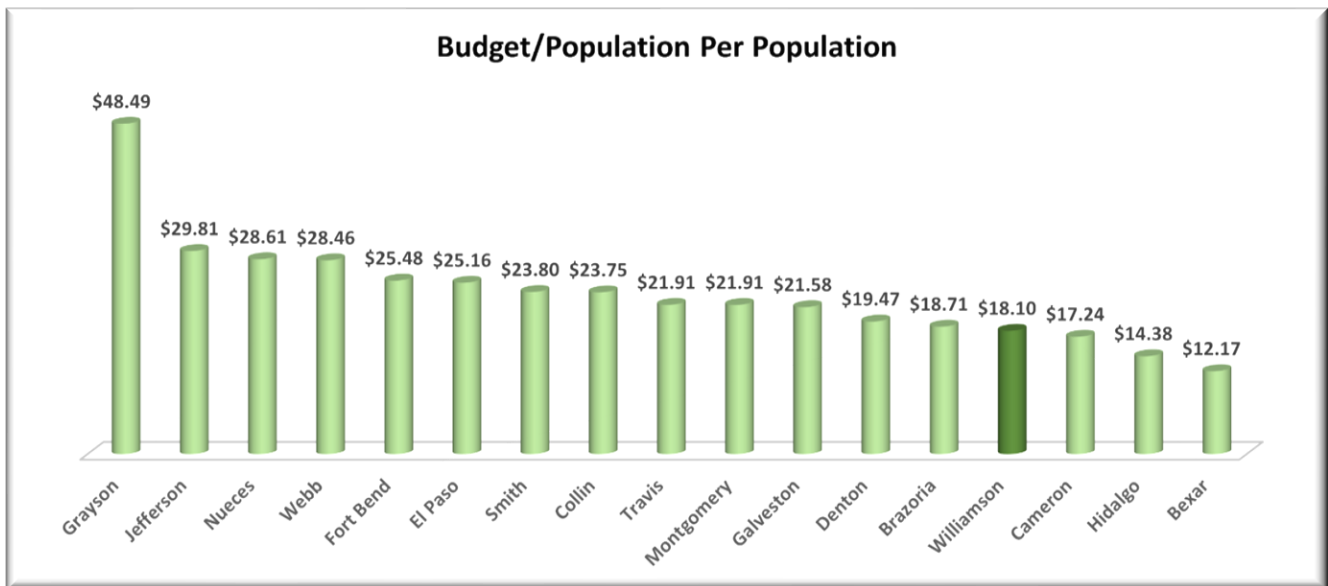
\$8,226,938 in savings for Williamson County Taxpayers compared to CAD average

\$21,397,238 - \$13,170,300 = \$8,226,938

Below is the data cost / budget percentage obtained by dividing the county population by the central appraisal district budget.

2024 Central Appraisal District Budget Cost Per Population

District	Population 2024	Budget	Budget/Population
Grayson	150,532	\$7,298,831	\$48.49
Jefferson	253,948	\$7,569,688	\$29.81
Nueces	353,125	\$10,103,686	\$28.61
Webb	272,823	\$7,763,680	\$28.46
Fort Bend	958,434	\$24,416,922	\$25.48
El Paso	875,784	\$22,038,298	\$25.16
Smith	249,091	\$5,929,190	\$23.80
Collin	1,254,658	\$29,794,600	\$23.75
Travis	1,363,767	\$29,884,516	\$21.91
Montgomery	749,613	\$16,420,279	\$21.91
Galveston	367,407	\$7,928,346	\$21.58
Denton	1,045,120	\$20,347,802	\$19.47
Brazoria	413,224	\$7,732,760	\$18.71
Williamson	727,480	\$13,170,300	\$18.10
Cameron	431,874	\$7,443,974	\$17.24
Hidalgo	914,820	\$13,151,477	\$14.38
Bexar	2,127,737	\$25,901,200	\$12.17
		AVG	\$23.47



Average per population = \$ 23.47

Williamson Population = 727,480

Williamson Overall Budget = \$13,170,300

Based on the average % of population the WCAD budget should be \$17,073,956

$\$23.47 \times 727,480 = \$17,073,956$

\$3,903,656 in savings for Williamson County Taxpayers compared to CAD average

$\$17,073,956 - \$13,170,300 = \$3,903,656$

Comptroller Property Tax Assistance Division Studies

General Appraisal District Overview

- The Texas Property Tax Code governs the legal, statutory, and administrative requirements of appraisal districts.
- Required to determine the market value of taxable property and the prescribed equalization.
- Appraisals established allocate the year's property tax burden based on each taxable property's January 1st market value.
- Required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices (USPAP).
- The Appraisal Review Board, an independent group of impartial citizens of the county appointed by the Board of Directors, hears disagreements between property owners and the appraisal district about the valuation and characteristics of property.
- The appraisal district is governed by a Board of Directors. Five directors are elected by the taxing units that participate in the district. The county assessor-collector serves as an ex officio director. Three directors are elected by majority vote at the general election for state and county officers by the voters the county.
- Appraisal districts do NOT set tax rates, or the amount of taxes owed.

State Oversight on Appraisal Districts

The Texas Comptroller's Property Tax Assistance Division closely monitors appraisal districts for their accuracy in valuing property. Property Tax Assistance Division alternates every other year, between a Property Value Study and a Methods and Assistance Program review for each appraisal district. Not all appraisal districts are on the same Property Value Study or Methods and Assistance Program schedule.

Property Value Study (PVS)

The Property Value Study has two functions – to assess the median level of appraisal for each appraisal district and to determine if the values are at or near market value for school funding purposes. Each appraisal district must have a compliance ratio between 95 – 105% comparing appraised value to market sales.

Methods and Assistance Program Review (MAP)

Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operation and appraisal standards, procedures, and methodology at least once every two years. The MAP 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. WCAD is among the top 10 appraisal districts based on total market value, and among 19 appraisal districts that are Tier 1 – population \geq 120,000.

Comptroller Property Tax Assistance Division Studies

Methods and Assistance Program (MAP) Results – 2023

For the most recent MAP review year, 2023, the rating obtained by WCAD is the highest rating possible for this program.

MAP 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.

As part of the MAP review process, the appraisal district is required to submit in advance, electronic copies of procedures, policies, notices, manuals, and related materials necessary for the completion of review. The Comptroller will review on-site the submitted data, collect additional information, and compare the appraisal district records to existing property using district record keeping software.

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, the question or questions will be marked as “Not Applicable” or “NA”. 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.

The final MAP review results are available in December of each year.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS
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
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

Comptroller Property Tax Assistance Division Studies

Methods and Assistance Program — County Comparisons (2023 & 2024)

Methods and Assistance Program Review	Governance	Taxpayer Assistance	Operating Procedures	Standards, Methodology
2023 Williamson	100	100	100	100
2023 Brazoria	100	100	100	100
2023 Cameron	100	100	100	100
2023 Collin	100	100	100	100
2023 El Paso	100	100	100	100
2023 Fort Bend	100	95	100	100
2023 Nueces	88	95	96	93
2023 Travis	100	100	100	100
2024 Denton	100	100	100	100
2024 Galveston	100	100	100	100
2024 Hidalgo	100	100	100	100
2024 Montgomery	94	100	100	100
2023 Grayson	100	100	100	100
2024 Webb	100	100	100	100
2023 Jefferson	100	100	100	100
2024 Smith	100	100	100	100
2023 Bexar	100	100	100	100
Average	98.94	99.41	99.76	99.59

MAP Ratings	
<i>Result</i>	<i>Score</i>
<i>Meets All</i>	<i>100</i>
<i>Meets</i>	<i>90-99</i>
<i>Needs Some Improvement</i>	<i>85-89</i>
<i>Needs Significant Improvement</i>	<i>75-84</i>
<i>Unsatisfactory</i>	<i>< 75</i>

Comptroller Property Tax Assistance Division Studies

Property Value Study — County Comparisons (2023 & 2024)

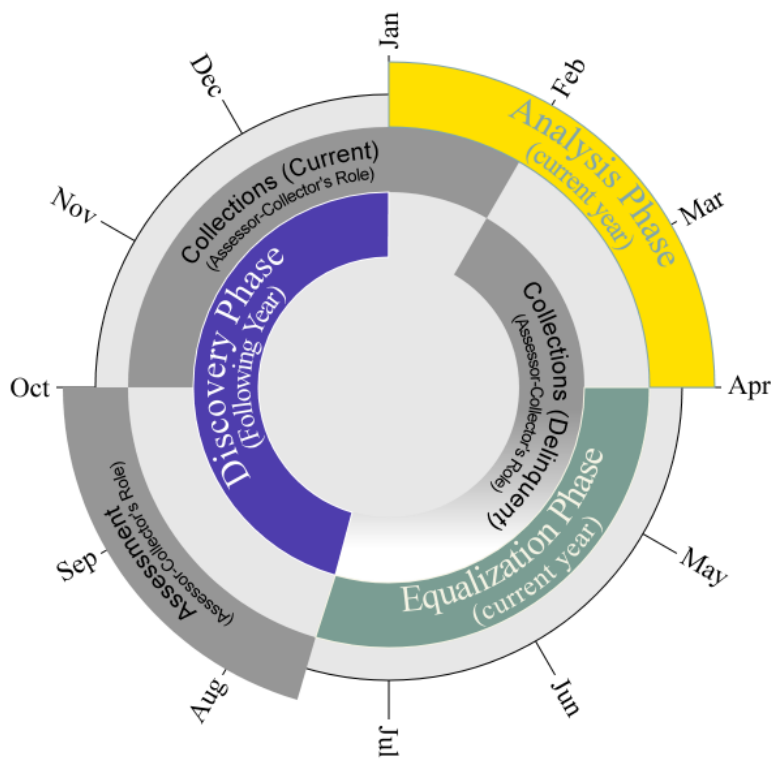
The Median Level of Appraisal measures the accuracy of a district’s appraisals in relation to the standard of 100 percent of market value. The Coefficient of Dispersion (COD) expresses, as a percentage of the median, the average absolute deviation of the appraisal ratios in a sample from the sample’s 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 - 2023 as of October 2024; 2024 as of August 2025.

Property Value Study	Market Value (in Billions)	Median Level of Appraisal	Coefficient of Dispersion
2024 Collin	279.4	1.00	5.52
2024 Grayson	27.3	1.00	7.12
2024 Fort Bend	157.9	1.00	7.78
2023 Smith	30.7	0.99	8.14
2024 Bexar	290.8	1.00	8.91
2024 Williamson	147.7	0.96	9.02
2023 Denton	206.6	1.00	9.04
2024 Travis	398.9	1.00	9.18
2024 Jefferson	43.1	0.99	11.03
2024 Brazoria	81.1	1.00	11.05
2023 Galveston	62.7	1.00	11.18
2024 El Paso	84.2	1.00	11.41
2023 Montgomery	117.1	0.99	11.58
2023 Webb	35.1	0.97	11.65
2024 Nueces	56.6	1.01	12.39
2023 Hidalgo	60.6	0.99	13.19
2024 Cameron	39.4	1.01	13.91
Average		0.99	10.12

Appraisal Calendar / Appraisal Cycle

	Previous Year					Current Year												Following Year																
Phase	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J										
Property Inspection																																		
Analysis & Valuation																																		
Appeals / Protest																																		
Assessment																																		
Collections																																		
Delinquent Collections																																		
	Jan 1 – Appraisal date		Apr – Notice of Appraised Value sent			May 15 – Appraisal records transmitted to ARB Deadline to file most protests with the ARB			Jul 20 – Appraisal records approved by ARB Jul 25 – Appraisal records certified to tax roll			Sept – Tax rate adopted by taxing units		Oct 1 – Tax bills sent		Feb 1 – Tax delinquency			Jul 1 – Tax delinquency highest penalties imposed															



General Appraisal Calendar

Date	Appraisal Process Deadlines*
JAN 1	<ul style="list-style-type: none"> • Date that taxable values (except for inventories appraised September 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)).
FEB 1	<ul style="list-style-type: none"> • Date that taxes imposed the previous year become delinquent if a bill was mailed on or before January 10 of the current year (Secs. 31.02(a), 31.04(a)). • Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)).
APR 1	<ul style="list-style-type: none"> • Last day (or as soon as practicable thereafter) for Chief Appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)).
APR 15	<ul style="list-style-type: none"> • Last day to file renditions and property reports on most property types. Chief Appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)).
APR 30	<ul style="list-style-type: none"> • Last day for property owners to file applications or certain reports with the Central Appraisal District including: <ul style="list-style-type: none"> ○ Some exemption applications (Sec. 11.43(d)) ○ Notice to Chief Appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g)); ○ Certain applications for special appraisal or notices to Chief Appraiser that property no longer qualifies for 1-d-1 agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i)); ○ Railroad rolling stock reports (Sec. 24.32(e)); ○ Requests for separate listing of separately owned land and improvements (Sec. 25.08(c)); ○ Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b)); ○ Requests for separate listing of separately-owned standing timber and land (Sec. 25.10(c)); ○ Requests for separate listing of undivided interests (Sec. 25.11(b)); and ○ Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)).
MAY 15	<ul style="list-style-type: none"> • Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief Appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)). • Date (or as soon as practicable thereafter) for Chief Appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)). • Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).
JUL 20	<ul style="list-style-type: none"> • Date ARB must approve appraisal records, but may not do so if more than 5% of total appraised value remains under protest. The Board of Directors of a CAD in a county with a population of 1 million or more may postpone the deadline to August 30 or increase the threshold percentage from 5% to 10% of the appraised value of properties not under protest (Sec. 41.12(a)-(c)).
JUL 25	<ul style="list-style-type: none"> • Last day for Chief Appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)).
SEP 1	<ul style="list-style-type: none"> • Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).

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

For detailed appraisal calendar please see <https://www.wcad.org/calendar/>

For dates on tax assessments and collection, consult the Williamson County Tax Office

Appraisal Results

The appraisal functions for Williamson Central Appraisal District are divided into 4 departments – Residential, Commercial, Land and Business Personal Property. WCAD has 46 registered appraisers, 28 of whom have attained the Registered Professional Appraiser State designation.

Real Property – Residential, Commercial and Land

Field Work Reappraisal

Field work includes inspections of flagged properties that typically include remodels, repairs, demolitions, and finish-out permits, as well as new construction. New construction generally denotes a new improvement - Anything done to raw or vacant land with the intention of increasing its value, usually a structure. 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. Field work may also include a review of recently sold properties and properties under litigation.

In-House Reappraisal

Reappraisal statistics are based on 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 for mass appraisal in lieu of physical inspections.

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

Special Valuations

Special valuations, limitations on taxable value, for properties can be applied based on the use of property for respective tax year by Land appraisal. Builders Inventory may be activated for qualifying properties owned by residential developers and builders where the property is held for sale, unoccupied, and not generating income. Agricultural or Wildlife management property-use valuations are administered from application submissions, and a combination of field inspection and in-house monitoring of previously qualified properties. If a property with an active Agricultural or Wildlife management is observed to have changed in use, rollback is imposed to recover the difference between the taxes paid under the valuation and the amount that would have been due under market valuation.

Intangible Property - Business Personal Property (BPP)

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 that no longer exist as of January 1st. BPP reappraises all businesses every year using annually required renditions. BPP also values aircraft, special inventory accounts, leased equipment companies, utilities, and pipelines within Williamson County. Due to reporting requirements, some BPP accounts taxable in specific taxing units are not included in parcel count totals. Accounts coded as taxable in Williamson County are included in the statistics of this report.

Residential Real Estate

Appraisal Year	2021	2022	2023	2024	2025
Non-exempt Accounts	193,672	204,691	216,445	224,785	234,232
New Construction / Growth	9,877	12,066	10,756	7,492	8,179
Total Reappraisal	183,795	192,625	205,689	217,293	226,053
Fieldwork Inspection	18,639	23,194	27,705	18,673	15,723
% Reappraisal Fieldwork Inspection	10.14%	12.04%	13.47%	8.59%	6.96%
Aerial Inspection	165,156	169,431	177,984	198,620	210,330
% Reappraisal Aerial Inspection	89.86%	87.96%	86.53%	91.41%	93.04%

Single Family Homes - New & Existing

SCHOOL	2025 # of Homes	2025 # of Sales	Median Appraisal by School District		
			2024	2025	% Change
Bartlett ISD (SBA)	496	8	\$161,468	\$168,142	4.13%
Burnet ISD (SBU)	105	0	\$512,646	\$529,178	3.22%
Coupland ISD (SCO)	699	9	\$333,956	\$320,196	-4.12%
Florence ISD (SFL)	2,104	90	\$343,095	\$393,583	14.72%
Georgetown ISD (SGT)	42,938	2,422	\$419,513	\$437,698	4.33%
Granger ISD (SGR)	1,186	21	\$244,829	\$254,789	4.07%
Hutto ISD (SHU)	21,168	1,157	\$357,916	\$372,285	4.01%
Jarrell ISD (SJA)	12,501	997	\$294,357	\$295,658	0.44%
Leander ISD (SLE)	56,134	2,324	\$433,964	\$442,944	2.07%
Lexington ISD (SLX)	9	0	\$514,245	\$458,918	-10.76%
Liberty Hill ISD (SLH)	19,041	1,443	\$464,027	\$467,021	0.65%
Pflugerville ISD (SPF)	195	24	\$543,491	\$627,453	15.45%
Round Rock ISD (SRR)	64,176	2,353	\$442,180	\$452,831	2.41%
Taylor ISD (STA)	6,688	211	\$283,497	\$295,685	4.30%
Thorndale ISD (STD)	109	0	\$488,658	\$444,190	-9.10%
Thrall ISD (STH)	1,678	24	\$318,702	\$313,938	-1.49%

Commercial Real Estate

2025 Top 10 Taxpayers		Appraisal Value
1	SAMSUNG AUSTIN SEMICONDUCTOR LLC	\$1,525,416,991
2	CITY OF ROUND ROCK (Kalahari Resort + other parcels)	\$577,928,099
3	DELL COMPUTER HOLDINGS LP	\$451,694,167
4	ONCOR ELECTRIC DELIVERY COMPANY	\$424,420,573
5	APPLE INC	\$360,000,000
6	ZT SYSTEMS	\$777,588,238
7	ATMOS ENERGY/MID-TEX DISTRIBUTION	\$275,135,502
8	BRI 1869 PARMER LLC	\$270,000,000
9	LINDE INC	\$255,936,716
10	CITICORP NORTH AMERICA	\$228,807,327

2025 Commercial Real Estate Property Greater Developments (Non-exempt)		Development Type	Appraisal Value
1	Samsung	Industrial	\$1,605,000,000
2	Kalahari Resort	Hotel	\$576,722,264
3	Dell Computer Holdings LP	Office	\$451,694,167
4	Apple	Office	\$365,877,681
5	7700 Parmer	Office	\$269,980,000
6	Round Rock Premium Outlets	Retail	\$218,294,999
7	1890 Ranch	Retail	\$193,973,547
8	Wolfe Ranch Town Center	Retail	\$165,062,589
9	Cedar Park Regional Medical Center	Hospital	\$164,746,879
10	Lakeline Mall	Retail	\$150,688,498
11	The Landing at Round Rock	Apartment	\$132,950,000
12	Amber Oaks	Office	\$130,167,744
13	La Frontera	Retail	\$133,689,557
14	The Parke Shopping Center	Retail	\$120,000,000
15	Citicorp Data Center	Industrial	\$123,959,596

Commercial Real Estate

Appraisal Year	2021	2022	2023	2024	2025
Non-Exempt Accounts	7,543	7,868	8,192	8,408	8,982
New Construction / Growth	218	250	180	311	524
New Construction / Added Value*	\$1,143	\$2,245	\$2,770	\$2,217	\$6,349
Total Reappraisal	7,325	7,618	8,012	8,097	8,458
Fieldwork	1,965	2,257	2,265	2,607	3,920
Aerial Inspection	5,360	5,361	5,747	5,490	4,538

* Value in the Millions

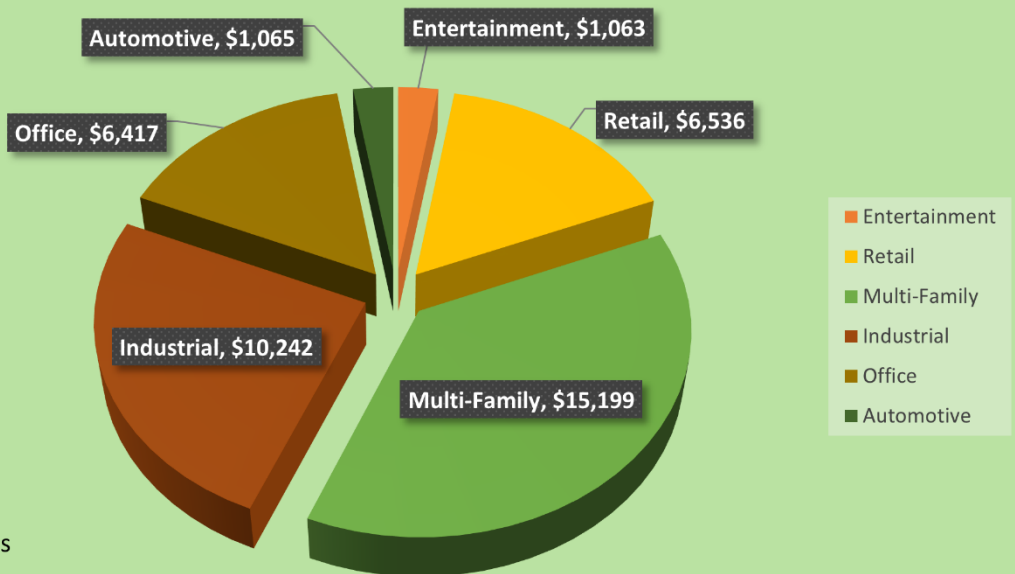
Approximate Additional Space

Retail	326,719	SQFT
Industrial	1,647,351	SQFT
Office	390,202	SQFT

Additional Units and Rooms

Apartment	3,186	UNITS
Hotel / Motel	305	ROOMS

2025 Commercial Value by Category*



Business Personal Property

Appraisal Year	2021	2022	2023	2024	2025
Existing Accounts	18,280	18,722	20,304	20,668	21,332
New Accounts	3,336	3,917	2,749	3,705	3,917
Inactive Accounts	2,083	2,359	2,359	2,660	3,430
Field reappraisal	6,623	7,758	6,756	9,711	10,806
Renditions	12,971	12,282	14,652	15,602	17,296
Renditions - Online	2,457	2,471	2,812	2,840	3,120
Special Inventory	240	243	242	238	248
Freeport Exemptions	70	69	79	80	91
Capitol Appraisal Group					
Complex Industrial	204	240	274	318	346
Utilities	1,134	1,138	1,072	1,084	888

Land & Agriculture

Appraisal Year	2021	2022	2023	2024	2025
Non-Exempt Accounts	32,331	34,570	35,073	34,246	32,240
New Subdivisions Filed	324	345	338	301	257
Total New Lots	13,839	14,965	14,555	9,300	9,272
Ag-Use Acres	479,648	468,331	461,247	456,301	451,185
Agricultural Exemption Inspections	1,852	4,141	861	1,496	810
Audit Inspections	566	46	2,099	297	1,665
Application Inspections	1,712	2,190	2,422	1,890	1,860

Property Appeals Results

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 county Appraisal Review Board having authority to hear the matter protested. The appraisal district schedules and notifies the protesting party, the appellant, of their scheduled Informal and Formal hearing. The Informal meeting provides the appellant the opportunity to review and possibly settle the appeal with district personnel. If no agreement is reached with the district, the appellant proceeds to the Formal hearing with the Appraisal Review Board. The appellant may officially withdraw their appeal with a written statement or choose not to attend the scheduled hearing.

The equalization phase permitting protests begins April 1st and typically concludes towards the end of July of each year. July 20th is the deadline for the ARB to approve appraisal records pending the percentage of protested market value (Sec. 41.12(a)-(c)). The Chief Appraiser is then responsible for providing the certified assessment roll to the taxing entities of Williamson County.

General Appeal Statistics

Appraisal Year	2021	2022	2023	2024	2025
Appraisal Notices Mailed	255,080	272,015	287,755	294,958	297,248
Total Protests	63,220	80,512	79,560	86,190	106,418
Protest by Appellant Type					
Property Owners	25,280	30,834	22,113	18,888	23,624
Tax Agents	37,940	49,678	57,447	67,302	82,794
Protest By Property Type					
Residential	46,966	61,633	57,888	63,987	84,459
Commercial	4,321	4,692	5,528	5,824	6,123
Business Personal Property	2,611	2,648	2,521	3,107	3,028
Land	9,202	11,327	13,353	12,950	12,314
Agricultural	93	160	201	272	436
Exemptions	27	52	69	50	58
Scheduling					
Informal Hearings	48,062	57,648	59,545	64,846	82,163
Scheduled	50,414	65,377	68,077	58,182	65,148
Rescheduled	1,910	1,611	2,749	2,087	4,992
Dismissal					
Non-Attendance	7,759	8,460	8,138	5,250	7,622
Withdrawals	4,247	7,648	6,453	9,620	6,371

Property Appeals Results

Appraisal Review Board (ARB)

The Appraisal Review Board, an independent group of impartial citizens of the county, is a quasi-judicial body appointed by the Board of Directors of the appraisal district in a county of population 75,000 or greater. The ARB is empowered to hear and resolve protests as filed on value and any issues that affect the tax liability of the property during the equalization phase. The ARB members do not work for appraisal districts but rather arbitrate between the district and the property owners that dispute their appraised value.

Appraisal Year	2021	2022	2023	2024	2025
Hearings	3,488	6,735	2,523	2,505	5,283
Value Change	1,880	3,786	1,498	1,038	2,414
Dismissals – No Value Change	1,608	2,949	1,025	1,467	2,862
Panels	5	5	5	5	5

Property Owner Assistance

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, they will either be entered into the queue system or given a help ticket and directed to customer service personnel for further assistance. The lobby queue system displays the information, as well as check-in time, queue order, and average wait time on the lobby monitors for customers, and online for WCAD departments to oversee.

Appraisal Year	2021	2022	2023	2024	2025
Telephone Calls	20,760	38,497	25,861	22,381	27,293
Live Chats	837	891	589	273	120
Public Service Walk-ins	2,250	5,853	5,609	3,377	8,535

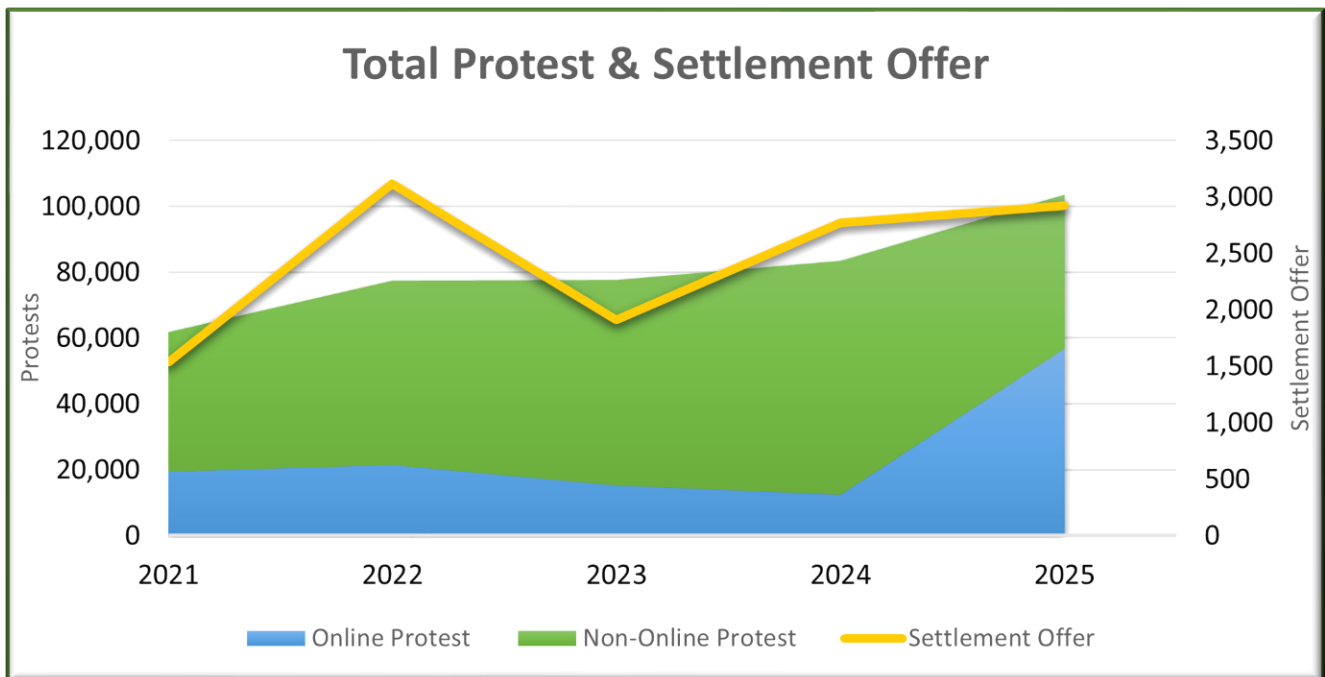


Liberty Hill Sculpture Park

Property Appeals Results

For 2025, with the implementation of an WCAD Agent Portal with online protest filing available exclusively for tax agents, online protest counts increased significantly and influenced a decrease in non-online protest filing.

For online protest filing, property owner appellants may be provided a settlement offer. The settlement offer count represents where the appellant accepted and closed out appeal online, saving time for the property owner and WCAD on resolving appeal at scheduled hearing. The settlement offer is typically accepted when there is a reduction of market value based on if property was recently sold – between January 1st of prior year to current date.



Appraisal Year	2021	2022	2023	2024	2025
Non-Online Protest	42,355	55,900	62,531	71,058	46,802
Online Protest	19,332	21,496	15,118	12,362	56,691
Settlement Offer	1,533	3,116	1,911	2,770	2,925
Total Protest	63,220	80,512	79,560	86,190	106,418

Website Statistics



Williamson Central Appraisal District strives for data transparency for public trust in our service. Our website (WCAD.org) reflects this goal as well as expediently shares information between the district and the public and other government entities.

The Williamson Central Appraisal District website is a premier source of Texas appraisal information for property owners. Below is just a summary of the available features of WCAD.org

- Property search service with resource links to last Notice of Appraised Value, related market data map, and contact update requests.
- Data portals for commonly requested reports, appraisal roll documents and GIS data.
- Videos explaining the appraisal calendar and protest process
- Applications for various special valuations and exemptions
- Protest filing for both property owners and agents. Agent Portal available as of 2025*.
- General inquiry ticket and chat system
- Knowledge base articles and FAQ

Appraisal Year	2021	2022	2023	2024	2025
Total Visits	1,179,280	1,023,234	1,247,440	1,129,649	1,167,386
Total Property Searches	1,765,097	1,403,627	1,261,176	1,342,288	1,477,231
Total Page Views	1,691,573	1,880,671	1,785,662	1,713,539	1,738,466
Total Visitors	513,026	624,361	627,724	528,858	518,325
Viewed by Mobile Devices	292,259	219,925	217,258	265,096	192,045
Videos Viewed					
Modern Appraiser Video	71	32	39	40	53
Protest Process Video	283	287	244	501	249
Protests - Online Appeals site					
Filed By Property Owner	19,171	21,420	15,004	15,050	19,110
Filed By Tax Agent	161	76	114	71	58
Reschedules	1,264	1,079	1,455	1256	1,292
Protests - Agent Portal Site*					
Filed By Tax Agent	—	—	—	—	40,506
Reschedules	—	—	—	—	1,163

Departmental Overview - Operations & Litigation

Operations Departments

Supports the appraisal process by dispersing information, maintaining property records and advancing efficiency through technology. Below is an overview of WCAD operations and their responsibilities.

Maps & Records

Records personnel is responsible for property account creation and changes, ownership updates from property recorded transfers and valid owner requests, and documenting entity annexation and dis-annexation. The Maps department maintains Geographic Information System (GIS) data based on Records updates.

Exemptions

Administers tax ceiling transfers, partial and total exemptions based on applications and auditing. Prepares evidence for protests regarding exemption denial and changes.

Mail and Imaging

Manages incoming and outgoing mail, facilitates vendor mail-outs, and provides data extraction, entry, and imaging services.

Information Technology & Services

Assists employees with software, hardware and user access, maintains networks, servers, internet connectivity and security. Oversees building maintenance projects with vendors and contractors.

Implementation

Disperses specialized internal data and develops technical solutions for internal projects including testing and expanding software.

Analysis

Provides appraisal mass data entry and document management. Maintains Computer Assisted Mass Appraisal (CAMA) system. Assists in state reports, internal reporting and statistical review.

Customer Service

Interacts with public inquiries through multiple channels – in-person, phone, online chat and form system (see annual statistics below). Disperses and monitors information pertaining to appraisal district as it is updated. Provides or assist with translation and transfer inquiries to appropriate departments as needed.

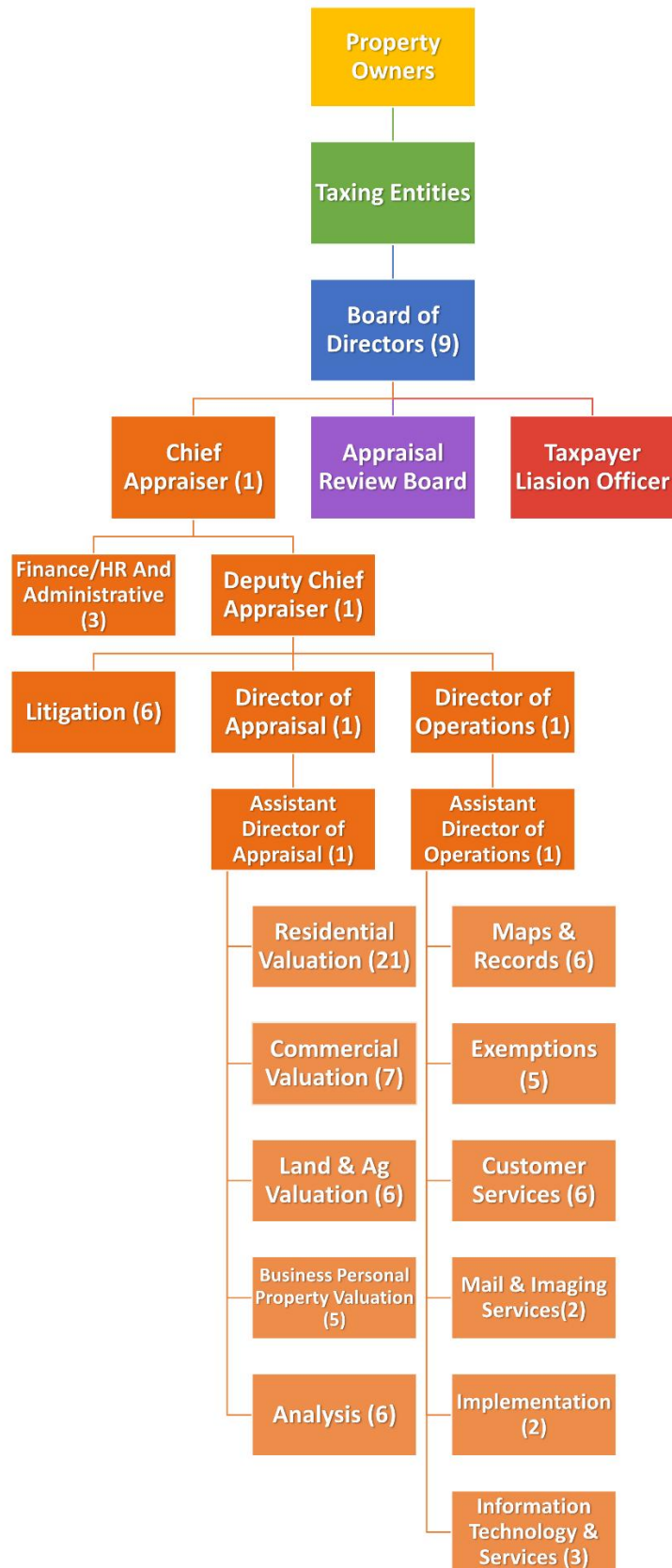
Appraisal Year	2021	2022	2023	2024	2025
Counter Statistics	4,542	7,919	12,186	11,768	13,632
Phone Statistics	34,880	47,660	60,403	44,604	42,625

2025 Partial year at the time of this report

Litigation

Department specifically designed to prepare and execute WCAD’s legal defense for lawsuits, respectively regarding appraisal decisions upheld by the ARB.

Organizational Chart



Collecting Taxing Units Served By WCAD

County		Municipal Utility District (MUD)				Special or Public Improvement District	
GWI	Williamson County	DBC	Brushy Creek Defined Areas	M61	Leander MUD # 1	I00	WC WSID # 3
RFM	Williamson County FM/Rd	M10	Block House MUD	M62	Leander MUD # 2	J01	Austin Community College
	City	M12	Brushy Creek MUD	M63	Leander MUD # 3	J02	EWC Higher Ed Center
CAU	City of Austin	M15	North Austin MUD # 1	M64	Leander TODD MUD # 1	P00	Georgetown-Village PID
CCO	City of Coupland	M16	Meadows of Chandler Creek	M65	Lakeside WC&ID #2 A	R03	Somerset Hill Rd Dist # 3
CCP	City of Cedar Park	M17	Wmsn-Travis MUD # 1	M66	WC MUD # 28	R04	Somerset Hill Rd Dist # 4
CFL	City of Florence	M18	Fern Bluff MUD	M67	WC MUD # 23	R05	Avery Centre Rd Dist
CGR	City of Granger	M21	Vista Oaks MUD Vista Oaks	M68	WC MUD # 29	R07	Pearson Place Rd Dist
CGT	City of Georgetown	M23	WC MUD # 10 Terravista	M69	Southeast Wmsn Co MUD # 1	R08	Northwoods Rd Dist # 1
CHU	City of Hutto	M24	WC MUD # 11 Terravista	M70	West Wmsn County Mud # 2	W01	Donahoe Creek
CJA	City of Jarrell	M25	Ranch at Cypress Crk MUD	M71	WC MUD # 30	W09	Upper Brushy Crk WC&ID
CLE	City of Leander	M27	Wells Branch MUD Wilco Only	M72	WC MUD # 31	W13	Lower Brushy Crk WC&ID
CLH	City of Liberty Hill	M28	WC MUD # 12 Rancho Sienna	M73	WC MUD # 32	Emergency Services District (ESD)	
CPF	City of Pflugerville Wilco only	M29	WC MUD # 13 Summerlynn	M74	WC MUD # 34	F00	ESD # 3 Hutto
CRR	City of Round Rock	M33	Walsh Ranch MUD	M75	Northwest Wmsn Co MUD #2	F01	ESD # 4 Liberty Hill
CTA	City of Taylor	M34	Sonterra MUD	M76	WC MUD # 19C	F02	ESD # 5 Jarrell
CTH	City of Thrall	M35	Stonewall Ranch MUD	M77	North San Gabriel MUD # 2	F03	ESD # 6 Weir
CWE	City of Weir	M38	Paloma Lake # 1 NE RR	M78	Cool Water MUD	F07	ESD # 7 Florence
	School	M39	Paloma Lake # 2 NE RR	M79	Berry Creek Highland MUD	F08	ESD # 8 Georgetown
SCO	Coupland ISD	M40	WC MUD # 19	M80	North San Gabriel MUD # 1	F09	ESD # 9 Round Rock
SFL	Florence ISD	M41	Parkside @ Mayfield Ranch	M82	Round Rock MUD # 1	F10	ESD # 10 Coupland
SGR	Granger ISD	M42	WC MUD # 15	M84	Parkside on the Rvr MUD # 1	F11	ESD # 11 Cedar Park
SGT	Georgetown ISD	M44	CLL MUD # 1	M86	WC MUD # 19E	F12	ESD # 12 Cedar Park
SHU	Hutto ISD	M45	WC MUD # 22	M87	Round Rock MUD # 2	F90	ESD # 1 Jollyville
SJA	Jarrell ISD	M46	Highlands at Mayfield Ranch MUD	M88	WC MUD # 19F	F91	ESD # 2 Sam Bass
SLE	Leander ISD	M47	Lakeside MUD # 3 Wilco Only	M89	WC MUD # 19G		
SLH	Liberty Hill ISD	M48	West Wmsn County Mud # 1	M90	WC MUD # 19H		
SPF	Pflugerville ISD Wilco Only	M51	WC MUD # 19A	M91	Rancho Del Cielo MUD		
SRR	Round Rock ISD	M52	Wmsn-Liberty Hill MUD	M99	Parkside on the Rvr MUD # 2		
STA	Taylor ISD	M53	Siena MUD # 1	M102	Shell Road MUD		
STH	Thrall ISD	M54	Siena MUD # 2	M104	Woodside MUD # 1		
		M55	WC MUD # 25	M106	WC MUD # 35		
		M56	WC MUD # 19B	M110	WC MUD # 46		
		M57	WC MUD # 26	M111	Parkside on the Rvr MUD # 3		
		M58	Watch Hill MUD	M112	Atlas Ranch MUD # 1		
		M59	Northwest Wmsn Co MUD # 1	M118	WC MUD # 39		
		M60	Palmera Ridge MUD	M119	WC MUD # 56		

Comptrollers Audit Report - ARB Approved

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2025

As Of: Supplement 3

9/25/2025

Page: 1

WCAD

Taxing Units: GWI(ARB Approved)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE			
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	220532	221278	\$103,825,775,426	\$104,183,078,348
B: REAL, RESIDENTIAL, MULTI-FAMILY	2597	2611	\$13,171,756,718	\$13,209,550,015
C: REAL, VACANT PLATTED LOTS/TRACTS	11860	11873	\$1,852,931,287	\$1,857,336,414
D: REAL, ACREAGE (LAND ONLY)	448,102.32 (ACRES)	451,115.26 (ACRES)	\$12,292,468,408	\$12,402,813,690
E: REAL, FARM AND RANCH IMPROVEMENT	8989	9096	\$3,723,822,843	\$3,775,737,443
F: REAL, COMMERCIAL AND INDUSTRIAL	8634	8674	\$25,887,455,278	\$25,955,539,130
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	304	305	\$87,330,164	\$89,066,178
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	672	673	\$1,875,268,396	\$1,875,318,396
L: TANGIBLE PERSONAL, BUSINESS	12821	13944	\$6,810,308,415	\$7,017,799,493
M: TANGIBLE PERSONAL, OTHER	1540	1543	\$94,385,138	\$94,547,102
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	14586	14503	\$2,149,592,083	\$2,134,910,461
X: EXEMPT	2718	2748	\$223,748,458	\$231,360,614
S: SPECIAL INVENTORY	177	177	\$295,497,651	\$295,497,651
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$172,290,340,265	\$173,122,554,935
TOTAL EXEMPT PROPERTY	4869	4872	\$10,477,153,751	\$10,481,687,457
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$183,604,242,392
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$24,669,934

Comptrollers Audit Report - ARB Under Review

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2025

As Of: Supplement 3

9/25/2025

Page: 1

WCAD

Taxing Units: GWI(ARB Under Review)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE			
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	655	17	\$354,203,350	\$6,189,863
B: REAL, RESIDENTIAL, MULTI-FAMILY	13	0	\$35,834,294	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	22	5	\$8,503,542	\$2,500,621
D: REAL, ACREAGE (LAND ONLY)	1,838.70 (ACRES)	69.92 (ACRES)	\$70,823,660	\$3,207,332
E: REAL, FARM AND RANCH IMPROVEMENT	152	17	\$110,866,514	\$12,328,943
F: REAL, COMMERCIAL AND INDUSTRIAL	42	3	\$114,577,311	\$43,666,600
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	1	0	\$1,736,014	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	2	1	\$162,648,680	\$162,598,680
L: TANGIBLE PERSONAL, BUSINESS	1177	76	\$196,040,592	\$9,815,351
M: TANGIBLE PERSONAL, OTHER	3	0	\$200,997	\$0
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	1	0	\$392,920	\$0
X: EXEMPT	33	8	\$11,214,045	\$3,281,942
S: SPECIAL INVENTORY	1	1	\$41,738	\$41,738
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$1,067,083,657	\$243,631,070
TOTAL EXEMPT PROPERTY	10	5	\$17,675,743	\$14,166,908
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$257,797,978

Exemptions Granted by Taxing Unit

Jurisdictions	Collected By	Homestead		Over-65		Local Option Freeze	Disability		Disabled Veteran*	
		Mandatory	Local Option	Mandatory	Local Option		Mandatory	Local Option		
City										
CAU	City of Austin		5,000/20%		192,000			192,000	Yes	
CBA	City of Bartlett								Yes	
CCO	City of Coupland								Yes	
CCP	City of Cedar Park		5,000/1%		30,000	Yes		20,000	Yes	
CFL	City of Florence				3,000	Yes			Yes	
CGR	City of Granger				25,000	Yes		25,000	Yes	
CGT	City of Georgetown		5,000/5%		12,000	Yes		40,000	Yes	
CHU	City of Hutto					Yes			Yes	
CJA	City of Jarrell					Yes			Yes	
CLE	City of Leander		5,000/1%		10,000	Yes		10,000	Yes	
CLH	City of Liberty Hill		5,000/1%		15,000	Yes		15,000	Yes	
CPF	City of Pflugerville Wilco only				35,000			35,000	Yes	
CRR	City of Round Rock				22,000			3,000	Yes	
CTA	City of Taylor				50,000			50,000	Yes	
CTD	City of Thorndale					Yes			Yes	
CTH	City of Thrall								Yes	
CWE	City of Weir				5,000				Yes	
School** Mandatory school homestead exemption pending Nov 2025 election										
SBA	Bartlett	Bell County				Yes			Yes	
SBU	Burnet	Burnet County				Yes			Yes	
SCO	Coupland ISD		140,000		60,000			60,000	Yes	
SFL	Florence ISD		140,000		60,000			60,000	Yes	
SGT	Georgetown ISD		140,000		60,000	3,000		60,000	Yes	
SGR	Granger ISD		140,000						Yes	
SHU	Hutto ISD		140,000		60,000			60,000	Yes	
SJA	Jarrell ISD		140,000		60,000			60,000	Yes	
SLE	Leander ISD		140,000		60,000	3,000		60,000	3,000	Yes
SLH	Liberty Hill ISD		140,000		60,000	3,000		60,000	Yes	
SLX	Lexington	Lee County				Yes			Yes	
SPF	Pflugerville ISD Wilco Only		140,000		60,000	9,100		60,000	Yes	
SRR	Round Rock ISD		140,000		60,000			60,000	3,000	Yes
STA	Taylor ISD		140,000		60,000			60,000	Yes	
STD	Thorndale					Yes			Yes	
STH	Thrall ISD		140,000		60,000			60,000	Yes	

*Disabled Veteran Exemption is variable · DV1 (10%-29%) = \$5,000 · DV2 (30%-49%) = \$7,500 · DV3 (50%-69%) = \$10,000 · DV4 (70%-100%) = \$12,000

Exemptions Granted by Taxing Unit

Jurisdictions		Collected By	Homestead		Over-65		Local Option Freeze	Disability		Disabled Veteran*
			Mandatory	Local Option	Mandatory	Local Option		Local Option	Local Option	
County										
GWI	Williamson County			5,000/5%		125,000	Yes		125,000	Yes
RFM	Williamson County FM/Rd		3,000				Yes			Yes
Special or Public Improvement District										
I00	WC WSID # 3									Yes
J01	Austin Community College			5,000/1%		75,000	Yes		75,000	Yes
J02	EWC Higher Ed Center									Yes
L01	Anderson Mill Limited District			5,000/20%		10,000			10,000	Yes
P00	Georgetown-Village PID									Yes
R03	Somerset Hill Rd Dist # 3									Yes
R04	Somerset Hill Rd Dist # 4									Yes
R05	Avery Centre Rd Dist									Yes
R07	Pearson Place Rd Dist									Yes
R08	Northwoods Rd Dist # 1									Yes
W01	Donahoe Creek					5,000				Yes
W09	Upper Brushy Crk WC&ID			5,000/1%		125,000			125,000	Yes
W13	Lower Brushy Crk WC&ID									Yes
Emergency Services District (ESD)										
F00	ESD # 3 Hutto									Yes
F01	ESD # 4 Liberty Hill									Yes
F02	ESD # 5 Jarrell									Yes
F03	ESD # 6 Weir									Yes
F07	ESD # 7 Florence									Yes
F08	ESD # 8 Georgetown									Yes
F09	ESD # 9 Round Rock									Yes
F10	ESD # 10 Coupland									Yes
F11	ESD # 11 Cedar Park									Yes
F12	ESD # 12 Cedar Park									Yes
F90	ESD # 1 Jollyville									Yes
F91	ESD # 2 Sam Bass									Yes

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Exemptions Granted by Taxing Unit

Jurisdictions		Collected By	Homestead		Over-65		Local Option Freeze	Disability		Disabled Veteran *
			Mandatory	Local Option	Mandatory	Local Option		Mandatory	Local Option	
Municipal Utility District (MUD)										
DBC	Brushy Creek Defined Areas	DBC								Yes
M10	Block House MUD	M10		5,000/4%			30,000		30,000	Yes
M12	Brushy Creek MUD	M12		5,000/10%			5,000		5,000	Yes
M15	North Austin MUD # 1	M15		5,000/5%			25,000		40,000	Yes
M16	Meadows of Chandler Creek	M16					5,000		5,000	Yes
M17	Wmsn-Travis MUD # 1	M17					15,000		15,000	Yes
M18	Fern Bluff MUD	M18					25,000		25,000	Yes
M21	Vista Oaks MUD Vista Oaks	M21								Yes
M21	Vista Oaks MUD Vista Oaks	M21								Yes
M23	WC MUD # 10 Terravista	M23								Yes
M24	WC MUD # 11 Terravista	M24								Yes
M25	Ranch at Cypress Crk MUD	M25					15,000		15,000	Yes
M27	Wells Branch MUD Wilco Only	M27		5,000/20%			125,000		125,000	Yes
M28	WC MUD # 12 Rancho Sienna	M28								Yes
M29	WC MUD # 13 Summerlynn	M29								Yes
M33	Walsh Ranch MUD	M33								Yes
M34	Sonterra MUD	M34								Yes
M35	Stonewall Ranch MUD	M35								Yes
M38	Paloma Lake # 1 NE RR	M38								Yes
M39	Paloma Lake # 2 NE RR	M39								Yes
M40	WC MUD # 19	M40								Yes
M41	Parkside @ Mayfield Ranch	M41								Yes
M42	WC MUD # 15	M42								Yes
M44	CLL MUD # 1	M44								Yes
M45	WC MUD # 22	M45								Yes
M46	Highlands at Mayfield Ranch MUD	M46								Yes
M47	Lakeside MUD # 3 Wilco Only	M47								Yes
M48	West Wmsn County Mud # 1	M48								Yes
M50	WC MUD # 51	M50	Assessments of the Southwest							Yes
M51	WC MUD # 19A	M51								Yes
M52	Wmsn-Liberty Hill MUD	M52								Yes
M53	Siena MUD # 1	M53								Yes

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Exemptions Granted by Taxing Unit

Jurisdictions		Collected By	Homestead		Over-65		Local Option Freeze	Disability		Disabled Veteran*
			Mandatory	Local Option	Mandatory	Local Option		Mandatory	Local Option	
Municipal Utility District (MUD)										
M54	Siena MUD # 2									Yes
M55	WC MUD # 25									Yes
M56	WC MUD # 19B									Yes
M57	WC MUD # 26									Yes
M58	Watch Hill MUD									Yes
M59	Northwest Wmsn Co MUD # 1									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 WC&ID #2 A									Yes
M66	WC MUD # 28									Yes
M67	WC MUD # 23									Yes
M68	WC MUD # 29									Yes
M69	Southeast Wmsn Co MUD # 1									Yes
M70	West Wmsn County Mud # 2									Yes
M71	WC MUD # 30									Yes
M72	WC MUD # 31									Yes
M73	WC MUD # 32									Yes
M74	WC MUD # 34									Yes
M75	Northwest Wmsn Co MUD # 2									Yes
M76	WC 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 Rvr MUD # 1									Yes
M86	WC MUD # 19E									Yes
M87	Round Rock MUD # 2									Yes
M88	WC MUD # 19F									Yes
M89	WC MUD # 19G									Yes
M90	WC MUD # 19H									Yes

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Jurisdictions		Collected By	Homestead		Over-65		Local Option Freeze	Disability		Disabled Veteran*
			Mandatory	Local Option	Mandatory	Local Option		Mandatory	Local Option	
Municipal Utility District (MUD)										
M91	Rancho Del Cielo MUD									Yes
M92	South Fork MUD # 1	Assessments of the Southwest								Yes
M95	WC MUD # 37	Assessments of the Southwest								Yes
M99	Parkside on the Rvr MUD # 2									Yes
M102	Shell Road MUD									Yes
M104	Woodside MUD # 1									Yes
M106	WC MUD # 35									Yes
M110	WC MUD # 46									Yes
M111	Parkside on the Rvr MUD # 3									Yes
M112	Atlas Ranch MUD # 1									Yes
M118	WC MUD # 39									Yes
M119	WC MUD # 56									Yes
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Legislative Changes

The operation of appraisal districts and taxpayer exemptions and rights are subject to changes voted on by the Texas state legislative branch. Some of the changes from the 2025 89th Texas Legislature are listed below in summary:

Bill	Effective Date	Description
HB 1244	1/1/2026	<p>Conditional continuation of eligibility of land to be appraised for ad valorem tax purposes as qualified Ag open-space following transfer.</p> <ul style="list-style-type: none"> • New owner must use the land in materially the same way as the previous owner used land in preceding tax year. • Land use must be overseen or conducted by the same individuals who oversaw or conducted the use during the preceding tax year. <p>Late Ag applications from new owner of land appraised for qualified Ag open-space of will be accepted for review, and there will be no late penalty assessed per following conditions:</p> <ul style="list-style-type: none"> • Land that is the subject of the application was appraised as qualified Ag open-space in the preceding tax year. • New owner must use the land in materially the same way as the previous owner used land in preceding tax year. • Land use must be overseen or conducted by the same individuals who oversaw or conducted the use during the preceding tax year. • The application is filed not later than the later of the delinquency date for the taxes on the land for the year the application is filed, or the first anniversary of the date the ownership was transferred.
HB 1392	1/1/2026	<p>Postponement of the ad valorem tax delinquency date based on business day of collector office. Payment of taxes will be timely if made on the next business day if the office of the collector for the taxing unit is closed on the delinquency date.</p>
HB 1399	1/1/2026	<p>Exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.</p>
HB 148	9/1/2025	<ul style="list-style-type: none"> • Prescribed training program for Board of Directors (BOD) members of a central appraisal district (CAD) in a county with a population of 75,000 or greater. The training required by this section shall be provided by an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education, such as the V. G. Young Institute of County Government. If the CAD also collects there must be an additional 8 hours of training relating to that subject. The CAD will be required to submit certificates of completion for each board member to the comptroller. • Creation of "Acknowledgement of Director's Duties" which outlines the specific duties required and must be signed by all members of the BOD of a CAD, and candidates seeking elected place on BOD.

Legislative Changes

Bill	Effective Date	Description
HB 1522	9/1/2025	<ul style="list-style-type: none"> • Notice of a meeting of a governmental body must be posted three (3) business days before the scheduled date of the meeting. • Notice of a meeting required to be posted at which a governmental body will discuss or adopt a budget for the governmental body (excepting the governing board of a general academic teaching institution or of a university system to which Section 551.1281 applies) must include: <ul style="list-style-type: none"> ○ A physical copy of the budget unless the governmental body has made the budget clearly accessible on the home page of the governmental body's Internet website. ○ A taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. ○ for a taxing unit as defined by Section 1.04, Tax Code, other than an independent school district, a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26, Tax Code, is adopted.
HB 1533	9/1/2025	<ul style="list-style-type: none"> • Notices for omitted property must be sent certified mail. • Removal of the requirement for agents to provide the internet address from where an Appointment of Agent submitted. • At least one trainer for ARB training must be a taxpayer representative (defined with requirements). • CADs with a county population of 120,000 will be required to have a website and must post all appraisal records and update the records weekly including changes to value. • Property owners can request an ARB hearing by teleconference five (5) days before the hearing if they are not represented by a tax agent or ten (10) days before the hearing if they are represented by a tax agent. • ARBs will be required to issue dismissal notifications in writing and state in the notification the grounds for its determination. • Notifications by the ARB for subpoena hearings must be delivered fifteen (15) days before the hearing. • Lessees will be allowed to file for binding arbitration. • Courts may not order discovery unless requested by a party in the suit and they may not impose deadlines for designating an expert witness that fall before deadlines set by the Texas Rules of Civil Procedure or otherwise accelerate discovery related to an expert witness unless agreed to by the parties.
HB 1620	9/1/2025	Removal of current or former attorney for the Department of Family and Protective Services from the list of individuals that can have their information redacted from the tax rolls.
HB 21	5/28/2025	<ul style="list-style-type: none"> • Changes to how housing finance corporations can receive ad valorem tax exemptions. • Audit requirements for housing finance corporations receiving ad valorem tax exemptions. • Loss of qualification for an exemption due to non-compliance of requirements must be sent to the chief appraiser.

Legislative Changes

Bill	Effective Date	Description
HB 22	1/1/2026	<ul style="list-style-type: none"> All intangible personal property now exempt from taxation including intangible property governed by Article 4.01, Insurance Code, or by Section 89.003, Finance Code. The comptroller is no longer a party to litigation under Chapter 42 for interstate allocation or intrastate apportionment of transportation business intangibles.
HB 2508	1/1/2026	<ul style="list-style-type: none"> Provision for a total exemption for surviving spouses of qualifying veterans (defined) who died as a result of a qualifying condition or disease as defined by Section 11.136. The exemption may be ported in dollar amount to a new homestead if the surviving spouse has not remarried and is effective as of January 1 of the tax year in which they qualify.
HB 2520	9/1/2025	<ul style="list-style-type: none"> Open meetings notices must include an agenda that is sufficiently specific to inform the public of each subject to be considered and describe the subject to be discussed in a closed portion of the meeting. Public meetings will be required if the subject to be discussed in closed session will impact a class or group of employees including changes in duties or compensation. Section 551.083 of the government code regarding closed meetings for certain ISD boards is repealed.
HB 2525	1/1/2026	<ul style="list-style-type: none"> Change to definition of a charitable housing organization that provides housing and social health care to people 62 years of age or older. Change to definition of a charitable organization that provides housing to people 62 years of age or older in a retirement community to include an organization that provides "charitable housing and services" as defined by Section 11.18(k) in an amount that is not less than four (4) percent of the charitable organization's net resident revenue.
HB 2723	5/24/2025	<ul style="list-style-type: none"> The chief appraiser shall grant an exemption for a cemetery if: <ul style="list-style-type: none"> A person does not apply for the exemption The chief appraiser knows or should know based on a reasonable inspection of the property that the property is a property described by Section 11.17. The owner of the property is not identifiable. A chief appraiser may request the assistance of a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity to help determine whether a property is a cemetery.
HB 2730	5/24/2025	<ul style="list-style-type: none"> The chief appraiser may not require a person to file a new homestead application unless the chief appraiser believes the person no longer qualifies, with attempt to determine whether the person still qualifies for the exemption which may include searching the driver's license database maintained by the Department of Public Safety. The chief appraiser delivers written notice accompanied by an appropriate application form, to the person stating the chief appraiser believes the person may no longer qualify for the exemption and the specific reason for the chief appraiser's belief.

Legislative Changes

Bill	Effective Date	Description
HB 3112	6/20/2025	<ul style="list-style-type: none"> Governing bodies may hold closed meetings to deliberate a cybersecurity measure, policy, or contract solely intended to protect a critical infrastructure facility located in the jurisdiction of the governmental body, as defined by Section 551.0761. Confidentiality cybersecurity measures excepted from open records requests.
HB 3370	1/1/2026	<p>The chief appraiser shall accept and review for approval for denial a late application for timber land if:</p> <ul style="list-style-type: none"> The land that is the subject of the application was appraised as timber land the preceding tax year. The ownership of the land changed as a result of the death of an owner of the land during the preceding tax year. The application is filed by the delinquency date by the surviving spouse or a surviving child of the decedent, the executor or administrator of the estate of the decedent, or a fiduciary acting on behalf of the surviving spouse or a surviving child of the decedent. Late application penalties will not apply to applications filed under these qualifications.
HB 3424	1/1/2026	<p>Changes to taxation procedures for heavy equipment.</p> <ul style="list-style-type: none"> Deposits will be made to each tax collector on or before the 20th day of the month following each calendar quarter instead of each month. By December 15 of each year, the collector shall provide written notice to each owner for whom the collector maintains an escrow account of the unit property tax factor for the following tax year for each location in which the owner's heavy equipment inventory is located. A dealer must complete accurate records documenting the disposition of items and maintain those records for at least four years from the date of disposition of the item. A person who acquires a heavy equipment business may use the same unit property tax factor of the previous owner.
HB 3575	6/20/2025	<p>A candidate for election for the Board of Directors of a central appraisal district must file their candidacy with the county clerk or, for counties having the position, the county elections administrator</p>
HB 4214	6/20/2025	<ul style="list-style-type: none"> Not later than October 1 of each year, each governmental body shall notify the attorney general of the current mailing address and email address designated by the governmental body for receiving written requests for public information. The attorney general shall create and maintain on the office of the attorney general's Internet website a publicly accessible database of the mailing addresses and email addresses provided by governmental bodies.

Legislative Changes

Bill	Effective Date	Description
HB 4219	9/1/2025	<p>New requirements for non-responsive requests to open records.</p> <ul style="list-style-type: none"> • If the governmental body determines it has no information responsive to an open record request they shall notify the requestor in writing within ten (10) business days after receiving the request. • If the governing body has information regarding the request but they are required to withhold the information they must notify the requestor in writing within ten (10) business days of receiving the request that the information is being withheld and identify the specific reason the information is being withheld. • If a governing body fails to respond to an open records request the bill allows for complaints to be sent to the attorney general.
HB 4809	6/20/2025	<p>Structures or land subject to an exemption as a historic or archaeological site, the property owner may protest the value of the structure and land separately and may protest the allocation of the value between structure and land.</p>
HB 762	7/31/2025	<p>Guidelines imposed for any political subdivision that negotiates an employment agreement or contract that contains a provision for severance pay with that employee or contractor.</p> <ul style="list-style-type: none"> • The contract must state that severance pay that is paid from public money may not exceed the amount of compensation, at the rate at the termination of employment or the contract, the employee or independent contractor would have been paid for 20 weeks, excluding paid time off or accrued vacation leave. • Severance pay is prohibited when the employee or independent contractor is terminated for misconduct. • All severance agreements must be posted on the political subdivision's website.
HB 851	1/1/2026	<p>The chief appraiser will provide to the comptroller at the time they submit the tax roll to the county assessor/collector the number of homesteads subject to the limitation by ISD and the number of homesteads with deferred or abated taxes by ISD which the comptroller will report to the legislature by November 1 of each year. The reports cannot include any personal identifying information of a property owner.</p>
HB 9	1/1/2026	<ul style="list-style-type: none"> • 125,000 exemption for all BPP owned or leased to be deducted from each BPP account. The exemption will also apply to any personal property a person owns at any location that is not owned or leased by the owner, regardless of where the property is located within the taxing unit. The exemption is only allowed once for each location of a "related business entity" or "unified business enterprise" as defined by Section 11.145. • Annual renditions will only be required for property owners who feel their property is valued at more than 125,000 and the rendition must include the value of all BPP before the exemption is applied. If an owner of BPP owns property valued at less than 125,000 they must file a rendition statement or property report stating they believe the value is less than 125,000 and is not required to render again until ownership changes. Rendition forms must include information regarding related business entities and a statement regarding the value of the BPP being less than 125,000. The chief appraiser may require a rendition at any time.

Legislative Changes

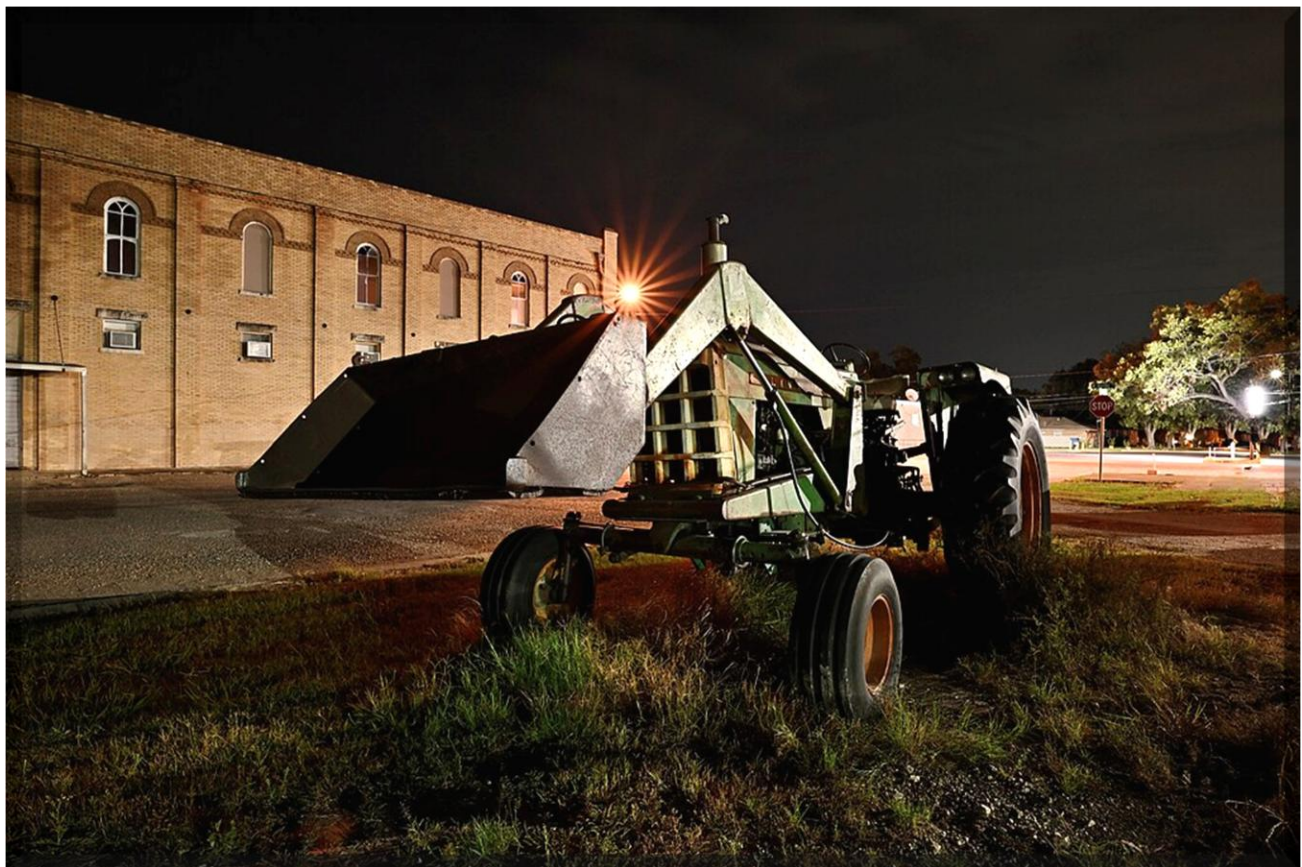
Bill	Effective Date	Description
SB 1025	5/24/2025	A ballot proposition for the approval of a tax rate shall be printed in mixed-case typewritten letters and include, at the top of the proposition in capital typewritten letters of the same font size as the rest of the proposition, the statement "THIS IS A TAX INCREASE".
SB 1106	1/1/2026	Amendment of Section 372.013 adding public improvement district (PID) to the list of jurisdictions that maintain information on the website hosted by the CAD that contains taxing jurisdiction information.
SB 1341	9/1/2025	Changes to the definition of "Manufactured home" and "HUD-code manufactured home" as defined by 42 U.S.C. Section 5402(6).
SB 1569	9/1/2025	<ul style="list-style-type: none"> • Removal of a current or former attorney for the Department of Family and Protective Services from the list of individuals that can have their information redacted from the tax rolls. • Addition to the list of the list of individuals that can have their information redacted from the tax rolls: <ul style="list-style-type: none"> ○ A member of the governing board of an institution of higher education or a private or independent institution of higher education, as those terms are defined by Section 61.003. ○ The chancellor or other chief executive officer of a university system, as defined by Section 61.003. ○ The president or other chief executive officer of an institution of higher education or a private or independent institution of higher education, as those terms are defined by Section 61.003.
SB 1951	1/1/2026	<ul style="list-style-type: none"> • The chief appraiser shall send a notice along with a copy of the notice of value to all businesses receiving a rendition penalty by June 1 of each year. The notice must be sent first class mail unless the property was not on the roll in the preceding year then the notice must be sent certified mail. • Tax bills must state the amount of tax due and the amount of any penalty due as a separate line item on the bill. • The 5% portion of rendition penalties sent to CADs is repealed.
SB 2068	9/1/2025	Adds the name, age, home address, or home telephone number of a child provided on an exemption application to what is considered confidential and not open to the public.
SB 2073	9/1/2025	Allows the BOD of a CAD to finance the purchase of real property and may finance the construction of improvements for an appraisal office. Taxing units will not be required to approve the financing. If the BOD submits a property transaction to a taxing unit for approval and they fail to act timely the proposal is treated as if approved.
SB 2237	9/1/2025	A political subdivision that enters into an employment agreement that contains a provision for severance pay with an executive employee (defined) must include a requirement that severance pay that is paid from tax revenue may not exceed the amount of compensation the executive employee would have been paid for 20 weeks, excluding paid time off or accrued vacation leave and a prohibition of the provision of severance pay when the executive employee is terminated for misconduct. Copies of severance agreements must be posted on the jurisdiction's website.

Legislative Changes

Bill	Effective Date	Description
SB 23	1/1/2025	Increase to the disability and over-65 exemptions for an ISD to \$60,000 and provides for additional state aid to cover the loss. Provisions are made for the chief appraiser to provide two appraisal rolls to the taxing jurisdictions to account for the disability and over 65 exemptions provisions if it passes, or doesn't pass, the popular vote. Provisions are also stated for tax bills to be mailed as if the provision passes with supplemental bills being mailed by December 1 to collect additional taxes owed if provision doesn't pass. Effective upon election of constitutional amendment for 2025 tax year.
SB 2520	1/1/2026	<p>Changes to ISD tax limitations for homestead exemption freezes for over 65 and elderly individuals. Notwithstanding Subsection (a-10), the amount of the limitation provided by Section 11.26 on an individual's residence homestead for the tax year to which this section applies is equal to the lesser of:</p> <ul style="list-style-type: none"> • The amount of the limitation as computed under Subsection (a-10) for that tax year; or • the amount of tax imposed by the school district on that residence homestead, calculated without regard to the limitation on tax increases provided by this section, in that tax year. <p>This amendment applies only in the tax year immediately following the first tax year an individual qualifies a residence homestead for an exemption under Section 11.13(c) after the beginning of that first tax year, provided that the homestead remains eligible for that same exemption in that following tax year. Applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date.</p>
SB 370	9/1/2025	<ul style="list-style-type: none"> • Relating to the availability of personal information, changes to “family member” definition as a minor child, adult child, spouse, or surviving spouse. • Removal of family member of current or former attorney for the Department of Family and Protective Services from the list of individuals that can have their information redacted from the tax rolls. • Addition of family members related to the following list of individuals that can have their information redacted from the tax rolls: <ul style="list-style-type: none"> ○ A current or former employee of the office of the attorney general. ○ A current or former employee of a public defender's office.
SB 4	1/1/2025	Increase to the mandatory ISD homestead exemption from 100,000 to 140,000 and provides for additional state aid to cover the loss. It also provides for tax rate calculation changes for ISDs. Provisions are made for a supplemental roll to be provided to assessors for ISDs to address both homestead provisions until it is determined by popular vote if this new provision will take effect and allows for additional calculations for state aid. Reductions of state aid are made from bond calculations. Effective upon election of constitutional amendment for 2025 tax year.
SB 467	1/1/2026	Creation of exemption for homesteads completely destroyed by a fire for the tax year in which the fire occurs. The amount of the exemption is calculated by multiplying the appraised value of the improvement for the tax year in which the fire occurs by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the date on which the fire occurs. The property owner must submit an application for the exemption no later than 180 days after the date the fire occurs. Taxing units will recalculate the taxes and issue refunds if the taxes were already paid. Effective 1/1/26 if constitutional amendment passes.

Legislative Changes

Bill	Effective Date	Description
SB 523	9/1/2025	"Parole officer", defined by Section 508.001, and "Probation Officer", as defined as a law enforcement professional that supervises individuals placed on probation, may use an alternate address on their driver's license other than their home address.
SB 973	9/1/2025	<ul style="list-style-type: none">• Allow CADs to post on the internet:<ul style="list-style-type: none">○ Aerial photos that depict more than one separately owned building.○ A street level photo of the exterior of a building.○ A field record or overhead sketch of a property that depicts the outline of the buildings, the landscape, and the dimensions or distances between the buildings.• The adopted appraisal plan for a CAD may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirement that all property be appraised at market value as of January 1.



Granger, Texas

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. Typically, at the end of each year, the employees vote to choose which organizations will be the recipients of financial assistance.

Periodic fundraisers allow the employees and WCAD board members to contribute to the collection of these funds. Employees share in caring for the needs of the Williamson County community as a rewarding and creative team-building activity.



Calendar Year	Funds Collected by Employees	Recipients of Community Care Funds
2024	\$6,000	Court Appointed Special Advocates for Children (CASA) Hounds for Heroes Williamson County Children's Advocacy Center
2023	\$3,000	Court Appointed Special Advocates for Children (CASA) Hounds for Heroes Williamson County Children's Advocacy Center
2022	\$3,000	Court Appointed Special Advocates for Children (CASA) Hounds for Heroes Williamson County Children's Advocacy Center
2021	\$3,000	Court Appointed Special Advocates for Children (CASA) Hounds for Heroes Williamson County Children's Advocacy Center
2020	\$2,500	Brown Santa Court Appointed Special Advocates for Children (CASA) Hounds for Heroes

WCAD Board of Directors

General Duties and Responsibilities

- Establish appraisal district office
- Ensure that the district follows appropriate state laws and regulations
- Hire Chief Appraiser
- Appoint Taxpayer Liaison Officer (TLO)
- Appoint Appraisal Review Board (ARB) members
- Select ARB Chair and Secretary from member roster
- Hold board meetings at least once each quarter
- Adopt biennial reappraisal plan
- Adopt the district's annual operating budget
- Designate a depository
- Have prepared annual financial audit of district, and make available to taxing units
- Review and approve contracts for private appraisal services
- Advise Chief Appraiser on appointing an agricultural advisory board

Board of Directors – Taxing Unit Elected

Jon Lux **Chairman**

Lora H. Weber **Vice Chair**

Lisa Birkman

Harry Gibbs

Michael Wei

Board of Directors – Publicly Elected

Larry Gaddes **Tax Assessor/Collector**

Hope Hisle-Piper **Place 1 - Secretary**

Mike Sanders **Place 2**

Mason Moses **Place 3**

External References

Cover Page:

- Round Rock, Texas - City Government. (2025, September 26). *City of Round Rock Bridge construction*. <https://www.facebook.com/photo/?fbid=1206752378164630&set=pcb.1206753741497827>
- [G. Lamar, Farm to Market Road 166 - Granger Texas \(50849657291\)](#), size, [CC BY 2.0](#)
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