

2024 ANNUAL REPORT SAN SABA C.A.D.

The San Saba County Appraisal District is a political subdivision of the State of Texas. The provisions of the *Texas Property Tax Code* govern the legal, statutory and administrative requirements of the Appraisal District. The Appraisal District is governed by a Board of Directors. Members of the Board of Directors are appointed by the taxing units within the boundaries of San Saba County and must live within the district two years prior to serving on the Board.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the Appraisal District. There are three full-time Appraisal District employees and three part-time employees. The Appraisal District is responsible for local property tax appraisal and exemption administration and collection and distribution of ad valorem taxes to the local taxing units. Taxing units such as the County, School, City and Hickory Underground Water Conservation District set a tax rate from the property appraisal valuation issued by the San Saba Central Appraisal District and their individual budget needs.

CHIEF APPRAISER – PATRICIA TURNER

BOARD OF DIRECTORS

JAMES LEBOW – CHAIRMAN

**RAY CLARK – SECRETARY
JAKE LACKEY – MEMBER**

**ANN BROWNLEE – MEMBER
MARCUS AMTHOR – MEMBER**

Office phone #325-372-5031 Fax #325-372-3325 Email: sansabacad@gmail.com
District Website: www.sansabacad.org

The San Saba CAD serves the following taxing units:

| Taxing Unit | 2023 Taxable Value | 2023 Tax Rate/\$100 Value |
|-----------------------|---------------------------|----------------------------------|
| San Saba County | \$1,139,790,880 | \$0.390000 |
| County Road | \$1,154,251,830 | \$0.130000 |
| San Saba City | \$238,995,980 | \$0.344000 |
| Richland Springs City | \$17,042,410 | \$0.438870 |
| Cherokee ISD | \$100,633,050 | \$0.769000 |
| Richland Springs ISD | \$155,405,590 | \$0.947400 |
| San Saba ISD | \$720,635,320 | \$0.666900 |
| Hickory Water Dist. | \$809,934,620 | \$0.029762 |

SAN SABA COUNTY

In 2024 San Saba County had a total of 12,571 parcels of land comprised of city, rural, commercial, utility and personal property types. Uses for these properties include ranch land, farmland, quarry, and pecan orchards.

EXEMPTION INFORMATION

The Appraisal District has exemptions that property owners may apply for. For the Homestead Exemption, you must own and reside in your home on January 1st of the tax year; for the Agricultural Exemption, you must have used the property in an agricultural way for five (5) out of the last seven (7) years and for the Veterans Exemption you must be a disabled veteran.

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 (ARB) 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 ARB.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and San Saba CAD. The ARB is a body appointed by the local administrative judge. After the hearing, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

METHODS AND ASSISTANCE PROGRAM (MAP)

The Texas Legislature requires the Comptroller to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least every two years. These are called MAP reviews. Every appraisal district in Texas gets a review every other year.

The Texas Property Tax Code requires a written plan biennially for the periodic reappraisal of all property within the boundaries of our county. The San Saba CAD Reappraisal Plan will follow this schedule:

- 2025 - Market Area One – San Saba I.S.D.
- 2026 - Market Area Two – Cherokee I.S.D.
- 2027 - Market Area Three – Richland Springs I.S.D.

All city and rural property, commercial property, utilities and personal property will be reappraised in each of the three market areas.

The San Saba CAD contracts with Pritchard and Abbott, Inc to appraise the utilities, i.e., pipelines, electrical companies, phone companies and towers.

RATIO STUDY

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends and provide an indication of market change over a specified period of time. The neighborhood descriptive statistics are reviewed for each neighborhood being updated for the current tax year. The main source used in the ratio study is "Sales Letters". These letters are mailed to each new property owner requesting the price paid for the property. There is no Multiple Sales Listing in San Saba County.

NEW CONSTRUCTION

The district seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field inspections
- Filed Material/Mechanic's Liens
- Deed records • Sewer permits
- Mobile home reports
- Electric permits
- Newspapers
- Legal notices
- Sales information

- Prior year records
- Aerial maps

LEGISLATIVE CHANGES

During the 2023 Texas Legislative Session, numerous bills were passed that affect property owners and the general public by changing the Property Tax Code.

Section 6.12

HB 3207 amends subsection (b) to remove the requirement that members of the agriculture advisory board be residents of the district for at least five years. Effective Sept. 1, 2023.

Section 11.13

SB 2 (2nd CS) amends subsection (b) to provide for an increase in the residence homestead exemption from \$40,000 to \$100,000. Adds subsection (n-1) to prohibit the governing body of a school district, municipality, or county from reducing or repealing a local option homestead exemption that was adopted for the 2022 tax year. The prohibition expires on Dec. 31, 2027. Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS), and applies beginning with the 2023 tax year.

Section 11.26 SB 2 (2nd CS) repeals subsections (a-1), (a-2), and (a-3), relating to the adjustment to the tax limitation to account for changes to the school finance system that went into effect in 2007. Amends subsection (a-10) to provide for an automatic tax limitation adjustment for increases to the residence homestead exemption or the exemption for individuals 65 years of age or older or disabled. Adds subsections (a-11) and (a-12) to provide an adjustment to the tax limitation for the increase in the residence homestead exemption from \$40,000 to \$100,000 as well as the prior increase from \$25,000 to \$40,000. Amends subsection (o) to strike language related to a repealed provision. Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS), and applies beginning with the 2023 tax year.

SB 2 (2nd CS) repeals subsections (a-5), (a-6), (a-7), (a-8), and (a-9), relating to the adjustment to the tax limitation to account for school district tax rate compression in tax years 2019 through 2022. Effective Jan. 1, 2025, contingent on voter approval of HJR 2 (2nd CS). Section 11.36

SB 1145 adds this section to authorize a county or municipality to grant up to a 50 percent property tax exemption on real property owned or leased for the purposes of operating a qualifying child-care facility. The bill defines “child-care facility” to mean a facility licensed by the Health and Human Services Commission and “qualifying childcare facility” as a child-care facility for which the owner or operator participates in the Texas Workforce Commission’s Texas Rising Star Program and at which at least 20 percent of the total number of children enrolled at the facility receive subsidized

childcare services provided through the child-care services program administered by the Texas Workforce Commission. The bill requires an owner of leased property to submit an affidavit certifying that the person has provided the operator of the child-care facility a disclosure document stating the amount by which the taxes on the property will be reduced as a result of the exemption and the method to ensure that the rent charged for the lease of the property fully reflects that reduction. The affidavit must state that the rent charged for leasing the property reflects the reduction in the amount of property taxes resulting from the exemption through a monthly or annual credit against the rent and that the owner of leased property does not charge rent for the lease of the property in an amount that exceeds the rent charged by the owner to other tenants of the commercial property for similar space or the average rent charged for comparable rental property. Property is ineligible for the exemption if the property is a residence homestead or leased to another person for use as a principal residence. The bill authorizes the Comptroller to adopt rules and forms necessary to administer the exemption. Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SB 2289 adds this section to grant a property tax exemption for owned or leased medical or biomedical property located in a medical or biomedical manufacturing facility that a person owns or leases. The bill defines “medical or biomedical property” as personal property stored, used, or consumed in the manufacturing or processing of medical or biomedical products by a medical or biomedical manufacturer including devices, therapeutics, pharmaceuticals, personal protective equipment, tools, apparatuses, instruments, implants, or other similar or related component parts or accessories, property exempted under the sales tax as manufacturing equipment, and manufacturing inventories, including finished goods. The bill defines “medical or biomedical manufacturing facility” as a facility at which a person conducts manufacturing or processing of medical or biomedical products for purposes of development and commercialization to advance public health. Unless the governing body of a taxing unit has provided for the taxation of tangible personal property that is not held or used for the production of income, a taxing unit is prohibited from taxing medical or biomedical property exempted under this section. Effective Jan. 1, 2024, contingent on voter approval of SJR 87, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

Section 11.43

HB 4077 amends subsection (m) to require the chief appraiser to automatically grant the residence homestead exemption for an individual 65 years of age or older if the appraisal district has the information in the appraisal records indicating that the property owner became 65 years of age in the preceding tax year without requiring the property owner to apply for or request the exemption. Effective Jan. 1, 2024, and applies only to property taxes imposed for a tax year that begins on or after the effective date.

SB 1145 amends subsection (c) to provide that the childcare facilities exemption, once allowed, does not need to be claimed in subsequent years. Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SB 1801 adds subdivision (h-1) to require a chief appraiser to develop a program for the periodic review of residence homestead exemptions to confirm that the recipient continues to qualify for the exemption. The program must require the review of each residence homestead exemption at least once every five tax years, which may be done in phases with a portion of the exemptions reviewed each tax year. Effective Sept. 1, 2023. A chief appraiser must develop and implement the program by Jan. 1, 2024.

Section 22.24 HB 2121 amends subsection (e) to add a report filed on behalf of a property owner who is rendering business personal property and whose good faith estimate of the market value of that property is not more than \$150,000 to the list of exceptions to the requirement that a rendition or report must be sworn to before an officer authorized by law to administer an oath.

Effective Jan. 1, 2024, and applies only to a rendition of property for property taxes purposes for a tax year that begins on or after the effective date.

Section 23.231 SB 2 (2nd CS) adds this section to provide a circuit breaker limitation on the appraised value of real property. Defines “consumer price index,” “disaster recovery program,” and “new improvement” for purposes of this section. This section applies only to real property with an appraised value of not more than \$5 million in 2024; requires the Comptroller to adjust the value threshold annually by the percentage increase or decrease during the preceding state fiscal year in the consumer price index rounded to the nearest \$10,000. The amount in effect for a tax year is required to be published as soon as practicable after January 1 of each tax year. The limitation does not apply to residence homestead property or property receiving special appraisal under Subchapters C, D, E, F, G, or H. Provides that an appraisal office may increase the appraised value of qualified real property for a tax year to an amount not to exceed the lesser of the market value of the property for the most recent tax year that the market value was determined or the sum of 20 percent of the appraised value of the property for the preceding tax year, the appraised value of the property for the preceding tax year, and the market value of all new improvements to the property. The chief appraiser is required to appraise the property at market value and include both the market value and the value as determined under the circuit breaker limitation in the appraisal records. The circuit breaker limitation takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The limitation expires on January 1 of the tax year following the tax year in which the owner ceases to own the property. A person who acquired real property before the 2023 tax year is considered to have acquired the property on Jan. 1, 2023. An improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by casualty or by wind or water damage. Specifies the manner in which property is to be appraised if property would otherwise be considered a new improvement had the casualty or damage not occurred and states that the replacement structure is considered to be a new improvement only if the square footage exceeds that of the replaced structure or the exterior is of higher quality construction and composition than that of the replaced structure. Provides that a replacement structure is not considered to be a new improvement if differences in the square footage or exterior construction are

necessary to satisfy the requirements of a disaster recovery program. The circuit breaker limitation expires on Dec. 31, 2026.

Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.

Section 23.51

HB 260 amends subdivision (4), the definition of net to land, to define “wildlife or livestock disease or pest area” to mean an area designated by the Texas Parks and Wildlife Department or the Texas Animal Health Commission as an area in which diseases or pests that affect wildlife or livestock may exist, including a chronic wasting disease containment or surveillance zone and are subject to a quarantine under Subtitle C, Title 6, Agriculture Code. The bill requires the chief appraiser to take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land when calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area.

Effective Jan. 1, 2024, and applies only to appraisal for open-space land for a tax year that begins on or after the effective date. Section 23.54 HB 2354 adds subsection (e-1) to provide that, for purposes of qualifying for open-space agriculture special valuation, ownership of the land is not considered to have changed if the land is transferred to a surviving spouse of the former owner.

Section 23.541

SB 1191 adds subsection (a-1) to require a chief appraiser to approve or deny an application for open-space agriculture valuation after the deadline for filing has passed if:

- the land that was the subject of the application was appraised as open space land in 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; and,
- the application is filed not later than the delinquency date for the taxes on the land for the year in which the application is filed by the surviving spouse or 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 surviving child of the decedent.

Amends subsection (b) to provide that the penalty for a late filed application does not apply to an application filed under subsection (a-1).

Effective May 23, 2023, applies beginning with the 2023 tax year.

Chapter 25. Local Appraisal Section 25.025 HB 1911, SB 617, SB 870, SB 1525 amend subsection (a) to add the following individuals to whom provisions relating to confidentiality of certain home address information apply:

- a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department (HB 1911);
- a current or former attorney for the Department of Family Protective Services (HB 1911 and SB 1525);
- a customs and border protection officer or border patrol agent of the United States Customs and Border Protection or the spouse, surviving spouse, or adult child of a customs and border protection officer or border patrol agent (SB 617);
- a current or former employee of the Office of the Attorney General who was assigned to perform duties under Chapter 231, Family Code (Administration of Title IV-D Program) (SB 870).

Effective May 19, 2023, (SB 617).

Effective June 9, 2023 (HB 1911). Effective June 18, 2023 (SB 1525). Effective Sept. 1, 2023, and applies only to a request submitted on or after the effective date (SB 870).

Section 25.19

HB 3273 redesignates subsection (m), as added by Chapter 209 (HB 2723), Acts of the 87th Legislature, Regular Session, as subsection (1-l) and amends the subsection to require the notice of appraised value to include the notice required by Tax Code Section 26.04(e-2), related to visiting Texas.gov/ Property Taxes to find a link to access the local property tax information database. Effective Jan. 1, 2024. Section 25.19 SB 2 (2nd CS) amends subsections (b) and (g) to require the notice of appraised value and the notice of reappraisal, ownership change, or by request to include a statement of whether the property qualifies for the circuit breaker limitation on appraised value as provided by Tax Code Section 23.231. Adds subsection (o) to provide that a notice required under subsections (a) or (g) that is delivered to the owner of real property other than a residence homestead must include the following statement: “Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation.” This subsection expires Dec. 31, 2026. Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.

SB 2 (2nd CS) amends subsections (b) and (g) to strike references to the circuit breaker limitation on appraised value under Tax Code Section 23.231. Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).

Section 41.13

HB 796 adds this section to require an appraisal district to create and maintain a publicly available and searchable online database containing the following information for each protest hearing conducted by the appraisal review board: • the name of each appraisal review board member who attended the hearing; • the date and time of hearing; • the account number and category of property subject to hearing; • the appraised value according to appraisal district and property owner’s asserted value of the property subject to the hearing; and, • the appraisal review board’s determination of the protest, including the determination of value. The bill requires the chief appraiser to update the information in the database not later than October 1, of each year. Beginning Jan. 1, 2025, the bill requires the database to include information for protests relating to the most recent tax year and each tax year thereafter until the database includes information for protests relating to the most recent five tax years. Beginning Jan. 1, 2030, the database is required include information for protests relating to the previous five tax years. Effective Jan. 1, 2024. Each chief appraiser is required to provide the Internet database by Jan. 1, 2024.

Section 41.41

SB 2 (2nd CS) amends subsection (a) to authorize a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231. Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date. SB 2 (2nd CS) amends subsection (a) to remove the ability of a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.

Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).

Section 41A.03

SB 2355 amends subsection (a) to provide that a request for binding arbitration be filed with the Comptroller rather than the appraisal district. The bill strikes the requirement that an arbitration deposit be made payable to the Comptroller. The bill adds subsection (c) to provide that a property owner must pay the arbitration deposit electronically if the request for binding arbitration is filed electronically. Adds subsection (d) to provide that a property owner must pay the binding arbitration deposit by check or money order made payable to the Comptroller if the request for binding arbitration is not filed electronically. Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 41A.04

SB 2355 amends subdivision (3) to provide that the request form for binding arbitration include any information reasonably necessary for the Comptroller, rather than the appraisal district, to process the request and appoint an arbitrator. Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 41A.05

SB 2355 amends subsection (a) requiring an appraisal district to provide the Comptroller the necessary information to process the request and assign an arbitrator, in the manner prescribed by the Comptroller. The information must be provided by the 10th day after the appraisal district receives notification that the arbitration request has been filed. Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 251.002

HB 2947 amends subdivision (1) by adding the commercial sale of animals as defined by Agriculture Code Section 252.001 (animal and crop facilities) to the definition of agricultural operations. Effective June 11, 2023.

Sections 58.051, 58.052, 58.054, 58.055, 58.056

HB 1161 amends these sections to add "child abduction" as a category for protection under the Attorney General's address confidentiality program and specifies eligibility. Effective May 24, 2023.

Section 552.0031

HB 3033 adds this section to define a business day for purposes of a request made under the Public Information Act as a day other than Saturday or Sunday, or a national or state holiday under Government Code Section 662.003. The bill provides that an employee working from an alternative work site does not affect whether a day is considered a business day. An optional holiday is not considered a business day if Texas Comptroller of Public Accounts •Texas Property Tax Law Changes 2023 — 23 the public information officer observes the optional holiday. A Friday before or Monday after a national or state holiday is not a business day if the holiday occurs on a Saturday or Sunday and the governmental body observes the holiday on that Friday or Monday. The bill provides that a governmental body may designate a day on which administrative offices are closed as a nonbusiness day provided the designation is made by the board of trustees of a school district or the executive director or chief administrative officer of another governmental entity; a governmental body may not designate more than 10 days per year as nonbusiness days. Effective Sept. 1, 2023.

Section 552.275

HB 3033 adds subsection (n) to authorize a governmental body to request photo identification from a requestor of public information for the purpose of establishing that the requestor has not concealed his or her identify and that the requestor has not exceeded a limit established by the governmental body related to the amount of time personnel are required to spend producing public information for inspection or duplication, or providing copies of public information to a requestor without recovering costs attributable to the personnel time. Adds subsection (o) to provide that governmental body must include a statement to the requestor that describes the specific reasons why the requestor may be required to provide photo identification. The governmental body is required to accept physical presentation of a photo identification or an image of the photo identification that is transmitted electronically or through the mail as proof of the requestor's identity. Allows a requestor to decline to provide identification and to obtain the requested information by paying the Texas Comptroller of Public Accounts •Texas Property Tax Law Changes 2023 charge assessed in the statement. The bill makes conforming changes to subsections (b), (g), and (h) related to the request for photo identification.

Effective Sept. 1, 2023, and applies only to a request made on or after the effective date.

Section 2051.054

SB 943 adds this section to require a newspaper that publishes a notice for a governmental entity to, at no additional cost to the governmental entity publish the notice on the newspaper's Internet website on one or more webpages that are clearly designated for notices and accessible to the public at no cost. The newspaper is required to deliver the notice to the Texas Press Association, which is required to post the notice on the association's Internet website if the association maintains an Internet website as a statewide repository of notices. The bill provides that the validity of the notice printed in the newspaper is not affected if there is an error in the notice published on the website or if publication of the notice on the website is temporarily prevented due to a technical issue with the website.

Effective Sept. 1, 2023, and applies only to notices published on or after the effective date.

Chapter 104A

HB 915 adds this chapter related to reporting workplace violence to the Department of Public Safety (DPS). Requires each employer to post a notice to employees of the contact information for reporting instances of workplace violence or suspicious activity to the DPS. The notice must be posted in a conspicuous place, in sufficient locations to be convenient to all employees, in English and in Spanish, as appropriate. The Texas Workforce Commission (TWC), in consultation with DPS, is required to prescribe the form and content of the notice by rule. The rules must require the notice to contain the contact information for reporting instances of workplace violence or suspicious activity to DPS and inform employees of the right to make a report to DPS anonymously. Effective Sept. 1, 2023.

Article VIII, Section 1-b HJR 2 (2nd CS) amends subsection (c) to increase the mandatory homestead exemption for school district property taxes from \$40,000 to \$100,000. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2025, specifying that the amendment to subsection (c) takes effect Jan. 1, 2023, and applies only to a tax year beginning on or after that date. Amends subsection (d) to authorize the Legislature by general law to reduce the limitation on school district property taxes on the residence homesteads of 65 and older or disabled individuals to reflect the most recent increase in the residence homestead exemption from \$25,000 to \$40,000. This amendment will be put before the voters at an election to be held Nov. 7, 2023. This passed in the Nov. 7, 2023 election.

MAPPING SYSTEM

The San Saba CAD has an in-house appraiser to map out San Saba County with the owners' name and parcel numbers on the corresponding property. This information is available on the CAD's web site, which is sansabacad.org.

I, certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. This report was prepared by Patricia Turner and the San Saba CAD staff.

Patricia Turner, RPA, RTA, CTA
Chief Appraiser
San Saba Central Appraisal District