

# The Bandera PROPHEET

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Briefings from Commissioners Court

By Jessica Nohealapa'ahi  
The Bandera Prophet

In a report delivered annually to commissioners, Chief Appraiser Shawn Davis said the Bandera Central Appraisal District's 2020 financial audit was clean, and the 2021 approved operating budget total is \$1,153,129, which represents a 5.98 percent decrease from last year.

Addressing the elephant in the house, Davis quickly acknowledged the overwhelming concern of homeowners countywide - significantly higher property values.

"We're supposed to evaluate [property values] yearly," Davis said, adding the district is playing catch up after falling behind on appraisals in previous years. "Going forward, it looks like it will be a slower and steadier increase."

Davis said more people are moving into the county and paying higher prices, which is what dictates market value. He said compared to last year, 2021 has seen a 16 percent increase across the county in residential, commercial, existing and new properties. Homestead residences alone climbed from 6,346 last year to 6,411 this year.

"The average market value [for homestead residences] increased from \$190,577 last year to \$227,082 this year," Davis said, attributing the surge to an influx of people paying hiked real estate prices.

Davis said citizens older than 65 do have deferral options, and homestead properties are covered by a modicum of protection with a 10 percent cap. So no matter how high the market value goes, it will not be assessed or taxed more than 10 percent per year until it reaches the full market value.

“Take the previous year, apply 10 percent to the 2020 market value. It will be assessed at that 10 percent increase, not the whole market value,” Davis said. “It will continue to increase 10 percent per year until it reaches market value. This only applies to homestead residential properties.”

If the county does not meet 95 to 100 percent of what the state deems the correct value, Davis said the county would lose money and would have to consider increasing tax rates to maintain services for the additional people moving in. He said for school districts, however, “it’s another ballgame and it gets nasty.”

He said if the county fails property values, schools would not receive state funding that they need to operate.

“It definitely penalizes the school districts horribly,” Davis said, adding the decision of property value is based unilaterally on the state comptroller’s office. “They come in and reappraise our work [based on sales data], and we have to argue that are values are not as high. It’s their opinion of value versus our opinion of value...There is no leniency from the state.”

“Our opinion doesn’t count,” Judge Richard Evans said.

Pct. 4 Commissioner Jordan Rutherford said some people can’t pay the extra taxes and can’t borrow money to catch up, drawing an ironic line between new people coming in who could be inadvertently driving long-term residents out.

“This has been on the books since the beginning. Appraisal districts are supposed to be at market value. It really needs to be addressed at the state level,” Davis said, encouraging anyone who wishes to dispute their new appraisals to contact the BanCAD as soon as possible, even if the protest deadline has passed.

“We are required by state law to allow protest 30 days after they’re mailed out,” Davis said. “Write to the appraisal review board and most of the time they will hear your protest. People just need to be active and contact our office. There are solutions.”

In other business, no comments were heard regarding the county’s proposed .6262 tax rate, which is about five cents less per \$100

valuation than last year, Evans said. Also no comments were heard regarding the proposed elected officials' salaries.

"Surely someone will gripe about the \$316 per year raise I got," Rutherford said, with Pct. 1 Commissioner Bruce Elikor making a motion to approve and Pct. 2 Commissioner Bobby Harris seconding. A Sept. 9 public hearing is set to vote on and adopt the county budget and tax rate.