



COMAL APPRAISAL DISTRICT

2022

ANNUAL APPRAISAL REPORT

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INTRODUCTION

The Comal Appraisal District (District), a political subdivision of the State of Texas, was created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors, appointed by the voting taxing units within the boundaries of the Comal Appraisal District, constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District.

MISSION STATEMENT

It is the mission of the District to value property and administer exemptions within the Comal Appraisal District's jurisdiction, fairly and equitably in accordance with the Texas Property Tax Code and other appraisal practices and standards, by using the staff and resources available to carry out the duties in a professional, friendly, courteous, and ethical manner.

PURPOSE OF REPORT

This report serves as the official 2022 Annual Appraisal Report for the Comal Appraisal District, located at 900 S. Seguin Avenue in New Braunfels Texas. It has been drafted in compliance with the International Association of Assessing Officers' (IAAO) Standards on Public Relations, Section 6.5: Annual Reports. A copy of this report can be obtained in person from the District's office or from the District's website at www.comalad.org. Information contained within the tables of this report reflect data as of the date of certification for each respective year.

The Annual Report highlights the results of our appraisal operations, our taxpayer assistance programs, our financial stewardship, the appeals process, and the performance results by the Property Tax Assistance Division.

ENTITIES SERVED

The District is responsible for local property tax appraisals, exemptions administration and special valuations of property for jurisdictions or taxing units within Comal County. Each taxing unit adopts its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. There were 2 new entities for the 2022 appraisal year. The following is a list of all the taxing entities within the District's jurisdiction:

- Comal County
- Comal County Lateral Road
- City of New Braunfels
- City of Schertz
- City of Garden Ridge
- City of Bulverde
- City of Fair Oaks Ranch

City of Selma
City of Spring Branch
Comal ISD (CISD)
Boerne ISD
New Braunfels ISD (NBISD)
Wimberley ISD
Emergency Service District #1
Emergency Service District #2
Emergency Service District #3
Emergency Service District #4
Emergency Service District #5
Emergency Service District #6
Emergency Service District #7
Canyon Ranch MUD
Johnson Ranch MUD
Meyer Ranch MUD
York Creek Improvement District
Comal County Water Improvement District 1A
Comal County Water Improvement District 1B
Comal County Water Improvement District 1C
Comal County Water Improvement District 1D
Comal County Water Improvement District 1E
Comal County Water Improvement District 1F
Comal County Water Improvement District Master
Comal County Water Control and Improvement District #3
Comal County Water Control & Improvement District #6
Lake Dunlap Water Improvement District

LEGISLATIVE CHANGES

The Comal Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, the Comal Appraisal District responds in a timely manner by updating all necessary records, forms and/or procedures.

PROPERTY TYPES

All property in the District's records are classified and assigned to one property category as established by the Comptroller's office. The following categories represents a summary of property types appraised by the District for the appraisal year of 2022:

Category	Category Name
A	Real Property: Single-Family Residential
B	Real Property: Multi-Family Residential
C	Real Property: Vacant Lots and Tracts
D1	Real Property: Qualified Agricultural Land
D2	Real Property: Improvements assoc. with agricultural land
E	Real Property: Land & Improvements not qualified for ag
F1	Real Property: Commercial
F2	Real Property: Industrial & Manufacturing
G	Oil, Gas, Minerals and other subsurface Interests
J	Real and Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial & Manufacturing
M	Mobile Homes and Other Tangible Personal Property
O	Real Property: Residential Inventory
S	Special Inventory Tax
X	Totally Exempt Property

APPRAISAL RESULTS

During the 2022 appraisal year, the appraisal staff utilized aerial imagery, as well as on-site inspections to ensure properties in Reappraisal Area 3 were classed correctly and improvements updated in the records. Cost schedules were reviewed and market analysis were performed to validate appraisal values in each category.

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

- City building permits
- Utility company hook-up reports
- Filed material/mechanics' liens
- Mobile home installation reports
- Septic tank permits
- Fee appraisals
- Public "word of mouth"
- Fire Marshal permits
- Advertisements and internet resources
- Sales letters
- Field discovery
- Aerial imagery

NEW CONSTRUCTION

New construction is defined as a vacant parcel with a new improvement. This data excludes any new construction on existing improved parcels.

Appraisal Year	Residential	Multi Family	Commercial	Total
2022	3494	3	70	3567
2021	3028	6	46	3080
2020	2696	17	52	2765
2019	2088	20	56	2162
2018	2192	53	87	2332
2017	1879	38	50	1967
2016	1716	29	49	1794

RATIO STUDY

The District measures the appraisal level and uniformity of properties through the use of an appraisal to sale ratio of arms-length sales. The appraisal to sales ratio (A/S) is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median, aggregate (weighted) mean, and coefficient of dispersion (COD) of the appraisal to sales ratio of the sample population of qualified sales. A final ratio study was performed to summarize the overall relationship between appraised values and market values (sales). Below are the results of the final ratio study after the records were certified. Boerne and Wimberley ISD are within the District's jurisdiction. However, due to their low property count, their results do not appear below.

Residential Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-21 to 12-31-21	2,805	112.63%	108.04%	110.68%	0.1560
NBISD	1-1-21 to 12-31-21	773	107.19%	105.05%	106.12%	0.1250

Multi-Family Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-21 to 12-31-21	17	121.40%	104.83%	113.81%	0.2708
NBISD	1-1-21 to 12-31-21	5	89.59%	97.74%	82.55%	0.1063

Vacant Land

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-21 to 12-31-21	1,113	131.50%	117.52%	120.13%	0.2615
NBISD	1-1-21 to 12-31-21	83	129.23%	117.98%	105.13%	0.2923

Commercial Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-21 to 12-31-21	53	110.04%	108.72%	90.58%	0.1946
NBISD	1-1-21 to 12-31-21	27	125.86%	109.80%	109.80%	0.4177

PERFORMANCE EVALUATION

On August 23, 2022, the Board of Directors approved the 2023 and 2024 Reappraisal Plan. The District was responsible for implementing the plan for reappraisal. A performance evaluation measures the degree to which the reappraisal objectives were accomplished for the specified appraisal year.

MASS APPRAISAL REPORT

The District is required to prepare a written mass appraisal report. The mass appraisal report must comply with USPAP Standard 6. The report is prepared by the Director of Operations and submitted to the Chief Appraiser for approval.

PREPARATION OF APPRAISAL ROLL

The Chief Appraiser prepared for the assessor of each county, municipality, and school district participating in the District an estimate of the taxable value of property in that taxing unit per Sec. 26.01 (e) of the Texas Property Tax Code. A letter was prepared for each of these taxing units along with the estimate of taxable value of property in that taxing unit. Valuation notices were mailed to property owners only after the above steps were completed. Real property notices were mailed on April 8, 2022. Business personal property notices were mailed on May 27, 2022.

CERTIFIED APPRAISAL ROLL

The following chart details the number of parcels, market value, and taxable value for the major categories in Comal County for the years 2018 thru 2022 as of certification.

State Code	Description	2022	2021	2020	2019	2018
A	Parcel Count	65,221	60,852	57,109	54,089	51,390
	Market Value	\$28,792,708,701	\$19,117,354,592	\$16,640,805,856	\$15,367,404,082	\$13,178,121,588
	Taxable Value	\$17,833,024,517	\$14,359,855,716	\$12,580,649,797	\$11,613,860,925	\$10,049,111,637
	% Change	24.19%	14.14%	8.32%	15.57%	-
B	Parcel Count	983	965	957	942	923
	Market Value	\$1,273,067,576	\$1,062,369,749	\$949,299,405	\$769,268,491	\$661,544,182
	Taxable Value	\$1,267,564,421	\$1,058,594,696	\$946,085,130	\$766,647,163	\$659,044,955
	% Change	19.74%	11.89%	23.41%	16.33%	-
C	Parcel Count	20,561	21,786	21,650	22,393	22,700
	Market Value	\$2,361,565,179	\$1,390,971,527	\$1,189,753,514	\$1,008,395,545	\$930,883,657
	Taxable Value	\$2,359,812,063	\$1,389,422,185	\$1,188,265,513	\$1,006,825,384	\$929,221,884
	% Change	69.78%	16.91%	17.98%	8.35%	-
D	Parcel Count	5,677	5,568	5,665	5,763	5,758
	Market Value	\$4,213,282,984	\$2,852,990,267	\$2,741,201,590	\$2,168,062,403	\$1,909,996,540
	Taxable Value	\$43,176,059	\$35,686,819	\$34,523,436	\$31,798,460	\$27,053,974
	% Change	20.99%	3.37%	8.57%	-	-
E	Parcel Count	2,771	2,811	2,784	2,860	2,906
	Market Value	\$1,553,751,661	\$1,050,353,716	\$969,885,343	\$867,460,331	\$754,625,156
	Taxable Value	\$1,159,048,964	\$869,042,646	\$800,449,848	\$702,540,917	\$618,891,974
	% Change	33.37%	8.57%	13.94%	13.52%	-
F	Parcel Count	3,489	3,410	3,494	3,432	3,432
	Market Value	\$5,366,876,956	\$4,132,761,992	\$4,097,586,223	\$3,494,022,528	\$3,184,027,184
	Taxable Value	\$5,357,367,982	\$4,124,405,391	\$4,088,350,162	\$3,427,494,627	\$3,120,044,315
	% Change	29.89%	0.89%	19.28%	9.85%	-
G	Parcel Count	6	6	6	1	1
	Market Value	\$7,384,030	\$6,789,850	\$7,073,460	\$570	\$570
	Taxable Value	\$7,384,030	\$6,789,850	\$7,073,640	\$570	\$570

	% Change	8.75%	-4.01%	1,240,889.47%	0.00%	-
J	Parcel Count	604	579	539	347	353
	Market Value	\$274,775,190	\$236,820,106	\$205,129,440	\$168,302,642	\$165,850,064
	Taxable Value	\$274,775,190	\$236,820,106	\$205,240,110	\$168,302,642	\$165,850,064
	% Change	16.03%	15.39%	21.95%	1.48%	-
L	Parcel Count	5,543	5,805	5,780	5,430	5,173
	Market Value	\$2,380,876,333	\$2,163,606,161	\$2,333,136,422	\$1,721,577,985	\$1,698,900,298
	Taxable Value	\$2,188,325,958	\$1,979,331,691	\$1,932,943,068	\$1,601,262,254	\$1,510,568,535
	% Change	10.56%	2.40%	20.71%	6.00%	-
M	Parcel Count	2,523	2,225	2,094	2,082	2,097
	Market Value	\$71,888,450	\$64,262,226	\$58,292,644	\$57,683,754	\$48,154,620
	Taxable Value	\$58,969,074	\$52,107,551	\$46,501,561	\$46,098,502	\$38,656,006
	% Change	13.17%	12.06%	0.87%	19.25%	-
O	Parcel Count	2,902	2,556	3,057	3,055	2,853
	Market Value	\$230,666,562	\$159,617,927	\$166,402,457	\$156,173,785	\$136,900,371
	Taxable Value	\$230,026,411	\$156,830,969	\$164,630,198	\$155,368,936	\$135,682,127
	% Change	46.67%	-4.74%	5.96%	14.51%	-
S	Parcel Count	112	110	109	100	94
	Market Value	\$81,324,260	\$69,041,770	\$65,561,400	\$60,904,840	\$41,063,730
	Taxable Value	\$81,324,260	\$69,041,770	\$65,561,400	\$60,904,840	\$41,063,730
	% Change	17.79%	5.31%	7.65%	48.32%	-
X	Parcel Count	2,222	2,029	1,983	1,937	1,765
	Market Value	\$1,408,965,991	\$1,185,060,173	\$1,051,848,040	\$881,341,021	\$762,248,384
	Taxable Value	\$0	\$6,500	\$0	\$0	\$0
	% Change	-100%	6,500%	0.00%	0.00%	-

Breakdown of Value per State Category (Percentage)					
State Category	2022	2021	2020	2019	2018
A	57.7854%	59.0019%	57.0286%	59.3116%	58.1035%
B	4.1074%	4.3496%	4.2886%	3.9152%	3.8106%
C	7.6466%	5.7089%	5.3865%	5.1418%	5.3727%
D	0.1399%	0.1466%	0.1565%	0.1624%	0.1564%
E	3.7557%	3.5707%	3.6285%	3.5879%	3.5784%
F	17.3598%	16.9464%	18.5327%	17.5041%	18.0400%
G	0.0239%	0.0279%	0.0321%	0.0000%	0.0000%
J	0.8904%	0.9730%	0.9304%	0.8595%	0.9589%
L	7.0910%	8.1327%	8.7621%	8.1776%	8.7340%
M	0.1911%	0.2141%	0.2108%	0.2354%	0.2235%
O	0.7454%	0.6444%	0.7463%	0.7935%	0.7845%
S	0.2635%	0.2837%	0.2972%	0.3110%	0.2374%
X	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

The market and taxable values to each taxing jurisdiction are listed below. The values recorded are as of July each year. Please note that the certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and granting of late homestead applications.

Jurisdiction	Description	2022	2021	2020	2019	2018
COMAL COUNTY	Parcel Count	108,898	105,186	101,725	99,161	96,285
	Market Value	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204	\$26,720,597,977	\$23,472,316,344
	Taxable Value	\$30,860,798,928	\$24,337,935,890	\$22,060,232,710	\$19,581,104,950	\$17,295,201,077
	% Change	26.80%	10.32%	12.66%	13.22%	7.28%
COMAL COUNTY LATERAL ROAD	Parcel Count	108,898	105,186	101,725	99,161	96,285
	Market Value	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204	\$26,720,597,977	\$23,472,316,344
	Taxable Value	\$30,783,324,722	\$24,267,039,113	\$21,993,282,937	\$19,514,546,264	\$17,228,996,618
	% Change	26.85%	10.34%	12.70%	13.27%	7.30%
COMAL ISD	Parcel Count	86,857	83,547	80,497	78,221	76,230
	Market Value	\$37,698,102,386	\$25,960,304,950	\$23,560,890,326	\$20,688,944,626	\$18,146,690,142
	Taxable Value	\$23,485,641,510	\$18,616,656,986	\$16,968,058,124	\$14,836,310,861	\$13,061,089,645

	% Change	26.15%	9.72%	14.37%	13.59%	7.79%
NEW BRAUNEFELS ISD	Parcel Count	21,888	21,491	21,135	20,826	19,900
	Market Value	\$10,017,619,307	\$7,322,217,632	\$6,684,533,367	\$5,859,707,058	\$5,165,349,590
	Taxable Value	\$7,155,312,731	\$5,774,529,300	\$5,345,522,519	\$4,715,500,249	\$4,167,424,680
	% Change	23.91%	8.03%	13.36%	13.15%	6.58%
BOERNE ISD	Parcel Count	482	476	422	422	425
	Market Value	\$287,981,005	\$197,164,532	\$183,567,604	\$169,341,010	\$151,306,001
	Taxable Value	\$200,070,662	\$164,074,913	\$150,105,670	\$140,704,803	\$125,325,519
	% Change	21.94%	9.31%	6.68%	12.27%	5.19%
WIMBERLEY ISD	Parcel Count	11	10	10	9	8
	Market Value	\$4,587,520	\$2,306,379	\$2,255,169	\$2,113,589	\$1,261,390
	Taxable Value	\$3,224,212	\$2,011,100	\$1,920,639	\$1,770,213	\$1,157,657
	% Change	60.32%	4.71%	8.50%	1.53%	42.69%
BULVERDE CITY	Parcel Count	4,680	4,337	3,826	3,610	3,461
	Market Value	\$1,941,707,204	\$1,326,102,592	\$1,177,944,706	\$1,027,927,249	\$914,162,140
	Taxable Value	\$1,527,109,693	\$1,143,110,122	\$997,748,912	\$881,922,690	\$788,060,721
	% Change	33.59%	14.57%	13.13%	11.91%	3.72%
GARDEN RIGDE CITY	Parcel Count	2,080	2,080	2,076	2,058	2,014
	Market Value	\$1,359,032,745	\$1,055,107,946	\$946,127,893	\$894,092,549	\$823,934,051
	Taxable Value	\$951,480,844	\$845,041,719	\$792,813,863	\$758,622,425	\$709,582,959
	% Change	12.60%	6.59%	4.51%	6.91%	2.18%
NEW BRAUNFELS CITY	Parcel Count	32,558	31,510	30,686	30,055	28,787
	Market Value	\$14,430,996,208	\$10,838,506,307	\$10,006,238,207	\$8,676,023,439	\$7,729,412,797
	Taxable Value	\$10,927,331,577	\$8,850,119,953	\$8,263,300,115	\$7,140,356,537	\$6,372,653,904
	% Change	19.01%	7.10%	15.73%	12.05%	8.99%
FAIR OAKS CITY	Parcel Count	882	877	773	771	777

	Market Value	\$457,630,053	\$317,180,853	\$282,290,675	\$259,953,956	\$227,080,342
	Taxable Value	\$320,117,484	\$264,614,691	\$232,218,089	\$214,729,159	\$186,090,350
	% Change	20.97%	13.95%	8.14%	15.39%	12.29%
SCHERTZ CITY	Parcel Count	1,342	1,307	1,313	1,253	1,205
	Market Value	\$1,585,609,316	\$1,223,127,695	\$1,246,529,782	\$1,127,560,069	\$1,119,531,835
	Taxable Value	\$1,248,753,951	\$979,086,684	\$1,004,787,434	\$925,710,657	\$860,892,983
	% Change	27.54%	-2.56%	8.54%	7.5%	11.82%
SPRING BRANCH CITY	Parcel Count	425	423	417	407	414
	Market Value	\$149,854,822	\$110,154,484	\$95,494,118	\$72,767,983	\$69,691,728
	Taxable Value	\$88,640,622	\$67,825,452	\$59,130,123	\$48,870,489	\$46,378,119
	% Change	30.69%	14.71%	20.99%	5.37%	5.48%
SELMA CITY	Parcel Count	76	76	73	77	66
	Market Value	\$224,213,298	\$197,962,542	\$195,019,079	\$122,307,404	\$71,050,004
	Taxable Value	\$216,338,578	\$153,007,464	\$189,945,079	\$79,462,185	\$35,052,753
	% Change	41.39%	-19.45%	139.04%	126.69%	33.29%
EMERGENCY SERV DIST #1	Parcel Count	27,590	25,986	24,669	23,650	23,504
	Market Value	\$11,029,195,793	\$7,249,754,093	\$6,347,379,210	\$5,542,111,512	\$4,817,064,252
	Taxable Value	\$7,641,507,138	\$5,788,439,748	\$5,012,119,198	\$4,535,686,563	\$3,975,566,730
	% Change	32.01%	15.49%	10.50%	14.09%	6.53%
EMERGENCY SERV DIST 2	Parcel Count	33,193	32,820	32,304	31,734	31,036
	Market Value	\$11,204,478,855	\$6,932,129,322	\$6,163,719,295	\$5,578,081,210	\$4,588,056,565
	Taxable Value	\$8,198,319,973	\$5,836,845,502	\$5,145,427,685	\$4,646,154,879	\$3,978,206,699
	% Change	40.46%	13.44%	10.75%	16.79%	5.03%
EMERGENCY SERV DIST 3	Parcel Count	33,193	32,820	32,304	31,734	31,036
	Market Value	\$11,204,465,525	\$6,932,168,232	\$6,163,719,295	\$5,578,081,210	\$4,588,056,111
	Taxable Value	\$8,198,307,853	\$5,836,884,412	\$5,145,427,985	\$4,464,154,879	\$3,978,206,245

	% Change	40.46%	13.44%	15.26%	12.22%	5.03%
EMERGENCY SERV DIST 4	Parcel Count	15,998	15,744	15,752	15,520	15,524
	Market Value	\$6,033,093,119	\$4,024,597,339	\$3,585,379,461	\$3,186,986,736	\$2,743,722,356
	Taxable Value	\$4,175,967,516	\$3,230,702,027	\$2,881,070,318	\$2,636,030,946	\$2,311,629,097
	% Change	29.26%	12.14%	9.30%	14.03%	6.97%
EMERGENCY SERV DIST 5	Parcel Count	11,745	10,095	9,050	8,257	8,097
	Market Value	\$4,996,508,174	\$3,034,280,005	\$2,762,507,642	\$2,355,270,830	\$2,073,480,396
	Taxable Value	\$3,421,955,381	\$2,384,510,473	\$2,115,513,348	\$1,885,787,871	\$1,650,501,002
	% Change	43.51%	12.72%	12.18%	14.26%	5.77%
EMERGENCY SERV DIST 6	Parcel Count	6,440	6,416	6,417	6,353	6,142
	Market Value	\$4,268,956,173	\$3,146,373,831	\$2,833,635,080	\$2,573,526,171	\$2,323,877,968
	Taxable Value	\$2,719,770,317	\$2,288,323,853	\$2,097,278,682	\$1,974,737,395	\$1,787,082,330
	% Change	18.85%	9.11%	6.21%	10.50%	7.14%
EMERGENCY SERV DIST 7	Parcel Count	7,876	7,130	6,409	6,155	5,639
	Market Value	\$4,950,779,689	\$3,566,555,317	\$3,173,053,862	\$2,819,560,738	\$2,577,693,362
	Taxable Value	\$3,669,338,506	\$2,878,728,027	\$2,573,795,289	\$2,336,541,194	\$2,198,640,883
	% Change	27.46%	11.85%	10.15%	6.27%	53.07%
YORK CRK IMP DIST	Parcel Count	2,225	1,863	1,364	1,289	1,289
	Market Value	\$1,482,832,295	\$1,069,706,597	\$1,017,069,311	\$874,852,263	\$874,852,263
	Taxable Value	\$1,130,263,925	\$870,449,374	\$819,165,777	\$693,224,891	\$693,224,891
	% Change	29.85%	6.26%	18.17%	0.00%	14.42%
JOHNSON RANCH MUD	Parcel Count	954	891	892	817	742
	Market Value	\$379,730,140	\$276,581,431	\$235,104,361	\$205,204,298	\$164,487,387
	Taxable Value	300,294,445	\$227,178,371	\$197,926,997	\$177,464,435	\$148,511,220
	% Change	32.18%	14.78%	11.53%	19.50%	25.41%
CCWCID6	Parcel Count	2,216	1,609	1,117	562	507

	Market Value	\$715,720,879	\$446,053,932	\$305,168,168,099	\$189,549,581	\$116,554,798
	Taxable Value	\$649,777,504	\$421,046,782	\$289,410,192	\$186,340,439	\$105,095,407
	% Change	54.32%	45.48%	55.31%	77.31%	42.88%
CCWD1A	Parcel Count	671	586	394	333	6
	Market Value	\$227,499,274	\$120,013,490	\$55,784,511	\$18,685,500	\$7,449,056
	Taxable Value	\$198,604,306	\$90,409,285	\$38,005,492	\$9,065,520	\$1,889,616
	% Change	119.67%	137.88%	319.23%	379.75%	-
CCWD1B	Parcel Count	18	11	7	7	7
	Market Value	\$42,997,768	\$30,014,124	\$42,770,680	\$17,805,137	\$23,208,865
	Taxable Value	\$15,761,677	\$251,266	\$163,631	\$122,698	\$115,184
	% Change	6,172.90%	53.56%	33.36%	6.52%	-
CCWD1C	Parcel Count	7	4	-	-	-
	Market Value	\$18,956,509	\$16,308,092	-	-	-
	Taxable Value	\$2,087,104	\$25,829	-	-	-
	% Change	7,908.05%	0.00%	-	-	-
CCWD1D	Parcel Count	7	4	-	-	-
	Market Value	\$22,541,189	\$18,328,986	-	-	-
	Taxable Value	\$10,078,410	\$47,314	-	-	-
	% Change	21,201.12%	0.00%	-	-	-
CCWD1E	Parcel Count	2	1	-	-	-
	Market Value	\$10,755,133	\$4,441,855	-	-	-
	Taxable Value	\$42,199	\$39,866	-	-	-
	% Change	5.85%	0.00%	-	-	-
CCWD1F	Parcel Count	2	1	-	-	-
	Market Value	\$5,056,907	\$2,053,985	-	-	-
	Taxable Value	\$19,571	\$18,434	-	-	-

	% Change	6.17%	0.00%	-	-	-
CCWD Master	Parcel Count	7	7	1	1	1
	Market Value	\$16,222,033	\$12,865,034	\$1,135,858	\$509,989	\$823,765
	Taxable Value	\$190,178	\$1,412,949	\$5,284	\$4,187	\$3,913
	% Change	-86.54%	26,640.14%	26.20%	7.00%	
MEYER RANCH MUD	Parcel Count	766	589	384	374	2
	Market Value	\$187,295,816	\$101,844,920	\$47,453,836	\$23,695,250	\$5,588,910
	Taxable Value	\$164,651,128	\$96,294,837	\$40,550,744	\$18,789,610	\$111,890
	% Change	70.99%	137.47%	115.81%	16,692.93%	
WCLD	Parcel Count	118	117	-	-	-
	Market Value	\$160,581,347	\$136,205,309	-	-	-
	Taxable Value	\$126,828,156	\$111,467,286	-	-	-
	% Change	13.78%	0.00%	-	-	-
CANYON RANCH MUD	Parcel Count	3	-	-	-	-
	Market Value	\$5,933,370	-	-	-	-
	Taxable Value	\$65,950	-	-	-	-
	% Change	0.00%	-	-	-	-
CCWCID3	Parcel Count	6	-	-	-	-
	Market Value	\$25,950,134	-	-	-	-
	Taxable Value	\$3,648,077	-	-	-	-
	% Change	0.00%	-	-	-	-



EXEMPTIONS

The District is responsible for the administration of exemptions to eligible property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner’s tax burden.

Exemption Type	Description	2022	2021	2020	2019	2018
Absolute	# New Exemptions	529	81	68	266	129
	Total Value Loss	\$2,701,763	\$11,234,300	\$6,842,350	\$13,433,030	\$13,544,690
Partial	# New Exemptions	7,118	4,266	4,532	3,876	4,232
	Total Value Loss	\$537,500,712	\$289,565,781	\$260,656,882	\$223,255,749	\$239,892,029

Homestead Exemptions	2022	2021	2020	2019	2018
Count	45,881	41,599	39,454	37,922	36,599
Average Market Value	\$488,822	\$348,875	\$323,138	\$317,269	\$286,559
Average Taxable Value	\$293,389	\$275,796	\$256,764	\$250,135	\$229,991

APPEAL PROCESS

The appeal process relies on the results from the valuation process, property characteristics, ratio studies and sales reports. Informal hearings are not mandated by the Texas Property Tax Code; however, it is the District’s policy to offer informal meetings to all property owners prior to their scheduled formal hearing. Although the informal meetings are a courtesy extended to property owners, the District considers informal meetings as an opportunity to communicate with property owners, verify records and identify any areas of the appraisal record which may require further review. The District recognizes that informal meetings exist for both the benefit of the public and the District. A protest that cannot be settled at an informal meeting will proceed to a scheduled hearing with the Appraisal Review Board.

The following chart details the number of protests for the major categories in Comal County for the years 2018 thru 2022, as of certification.

State Code	2022	2021	2020	2019	2018
A	16,050	7,494	5,727	7,107	3,648
B	507	358	318	299	278
C	5,773	2,978	2,566	1,819	1,674
D	1,052	490	670	484	534
E	996	541	590	640	444
F	2,400	1,843	1,859	1,548	1,390
J	350	311	256	160	193
L	614	747	829	541	519
M	131	75	64	121	53
O	2,432	2,297	2,357	2,186	1,949
Other	27	4	21	12	-
Total	30,332	17,139	15,257	14,917	10,682

The following chart demonstrates the outcome of the protests for the years 2018 thru 2022. Online protests for qualifying properties became available in 2013.

Resolution	2022	2021	2020	2019	2018
Cancelled / Withdrawn	1,216	1,177	463	1,320	916
Settled on line	1,133	1,575	1,130	633	192
Settled Informally	10,221	8,437	4,452	9,489	7,418
Top line	4,102	1,594	-	-	-
ARB decision	1,895	1,811	844	912	882
No Show	2,118	1,711	214	1,116	998
Pending	9,647	834	8,154	1,446	276
Total	30,332	17,139	15,257	14,917	10,682

Telephonic formal hearings were introduced in 2018. The following reflects the results for these types of hearings for 2018 thru 2022.

Telephone Hearing Requests	2022	2021	2020	2019	2018
Filed by agents	2,418	147	82	183	738
Filed by owners	870	406	333	372	273
Total telephone hearing requests	3,288	553	415	555	1,011

Video Conference (Zoom) formal hearings were introduced in 2022. The following reflects the results for these types of hearings for 2022.

Video Conference Hearing Requests	2022	2021	2020	2019	2018
Filed by agents	441	-	-	-	-
Filed by owners	321	-	-	-	-
Total Zoom hearing requests	762	-	-	-	-

FINAL PERFORMANCE ANALYSIS

According to Chapter 5 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller’s Property Tax Assistance Division (PTAD) conducts a biannual Property Value Study (PVS) of each Texas school district and each appraisal district. The Comal Appraisal District undergoes a property value study on odd numbered years. The most recent study was in 2021 and the results of that study are under appeal as of the date of this report was created.

The Property Tax and Assistance Division of the Comptroller’s Office conducts a biannual review of the District’s compliance with governance, taxpayer assistance, operating procedures, and appraisal standards. This review is called the Methods and Assistance Program (MAP) Review. The 2022 preliminary results for the Comal Appraisal District are as follows:

Mandatory Requirements	Pass/Fail
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code chapter 6?	Fail
2. Do property inspections match appraisal district records?	Pass
3. Does the appraisal district have written procedures for appraisal?	Pass
4. Are values reproducible using the written procedures and appraisal records?	Pass
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	Pass

Appraisal District Activity	Rating
Governance	Needs Some Improvement
Taxpayer Assistance	Meets
Operating Procedures	Meets All
Appraisal Standards, Procedures, and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

The official final results of the MAP review will be published in January of 2023. The preliminary report is shared with the Appraisal District in order to implement and remedy any recommendations by the Comptroller. The District has until November 1st to show that the recommendations have been implemented and remedied resulting in updated scores.

FINANCIAL RESULTS

The following chart demonstrates the District’s cost per parcel between the years 2018 and 2022.

Appraisal Year	# of Parcels	Map Tier	Annual Budget	Cost Per Parcel
2022	108,898	2	\$4,651,279	\$42.71
2021	105,186	2	\$4,104,308	\$39.02
2020	101,725	2	\$3,749,467	\$36.86
2019	99,186	2	\$3,511,255	\$35.40
2018	96,285	2	\$3,106,711	\$32.26

TAXPAYER ASSISTANCE RESULTS

The Comal Appraisal District is dedicated to serving the public's needs and increasing the community's knowledge of the Texas Property Tax System. The Comal Appraisal District has taken measures to increase public awareness of the appraisal process by increasing the type and amount of information available to the public. We have revamped the Appraisal District’s web site to include; frequently asked questions, how your home was appraised, and the inclusion of the

District's budget, reappraisal plan, annual report, and the Texas Comptroller's evaluations (Property Value Study and Method and Assistance Program) of the District. Administration also has conducted workshops and presentations on procedures to protest property values, types of exemptions, and special-use valuations eligibility requirements.

The District offers comment cards as a mechanism for the public's input. The customer comment cards allow the public to rate our office on its display of courtesy, professionalism and service on a scale: Very Good, Good, Fair, and Poor.

The District does house the Taxpayer Liaison Officer (TLO) on site at the Appraisal District. The TLO is employed by the Board of Directors to assist taxpayers in matters regarding the District and the Appraisal Review Board.

CERTIFICATION

This report was prepared by Tanner Jones, Director of Operations, on October 7, 2022.