



**COMAL APPRAISAL DISTRICT**  
**2023**  
**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 2023 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](http://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. 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 2023:

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 2023 appraisal year, the appraisal staff utilized aerial imagery, as well as on-site inspections to ensure properties in Reappraisal Area 1 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
2023	4,824	-2	118	4,940
2022	3,494	3	70	3,567
2021	3,028	6	46	3,080
2020	2,696	17	52	2,765
2019	2,088	20	56	2,162
2018	2,192	53	87	2,332
2017	1,879	38	50	1,967
2016	1,716	29	49	1,794

## 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	1-1-22 to 12-31-22	2,168	100.35%	100.00%	98.98%	0.1327
NBISD	1-1-22 to 12-31-22	596	102.54%	100.00%	100.97%	0.1084

### Multi-Family Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-22 to 12-31-22	13	97.66%	100.00%	98.29%	0.0706
NBISD	1-1-22 to 12-31-22	9	105.77%	106.31%	105.58%	0.2015

### Vacant Land

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-22 to 12-31-22	891	111.06%	100.88%	116.49%	0.2273
NBISD	1-1-22 to 12-31-22	48	104.88%	98.83%	114.79%	0.1920

### Commercial Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-22 to 12-31-22	33	104.13%	100.00%	85.52%	0.1259
NBISD	1-1-22 to 12-31-22	14	97.43%	100.73%	83.17%	0.1446

### 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 14, 2023. Business personal property notices were mailed on May 15, 2023.

### 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 2019 thru 2023 as of certification.

State Code	Description	2023	2022	2021	2020	2019
A	Parcel Count	69,821	65,221	60,852	57,109	54,089
	Market Value	\$33,626,555,987	\$28,792,708,701	\$19,117,354,592	\$16,640,805,856	\$15,367,404,082
	Taxable Value	\$20,960,946,926	\$17,833,024,517	\$14,359,855,716	\$12,580,649,797	\$11,613,860,925
	% Change	17.54%	24.19%	14.14%	8.32%	15.57%
B	Parcel Count	981	983	965	957	942
	Market Value	\$1,455,347,700	\$1,273,067,576	\$1,062,369,749	\$949,299,405	\$769,268,491
	Taxable Value	\$1,447,380,209	\$1,267,564,421	\$1,058,594,696	\$946,085,130	\$766,647,163
	% Change	14.19%	19.74%	11.89%	23.41%	16.33%
C	Parcel Count	19,645	20,561	21,786	21,650	22,393
	Market Value	\$2,433,301,175	\$2,361,565,179	\$1,390,971,527	\$1,189,753,514	\$1,008,395,545
	Taxable Value	\$2,431,382,040	\$2,359,812,063	\$1,389,422,185	\$1,188,265,513	\$1,006,825,384
	% Change	3.03%	69.78%	16.91%	17.98%	8.35%
D	Parcel Count	5,646	5,677	5,568	5,665	5,763
	Market Value	\$4,736,684,065	\$4,213,282,984	\$2,852,990,267	\$2,741,201,590	\$2,168,062,403
	Taxable Value	\$48,929,762	\$43,176,059	\$35,686,819	\$34,523,436	\$31,798,460
	% Change	13.33%	20.99%	3.37%	8.57%	
E	Parcel Count	2,995	2,771	2,811	2,784	2,860
	Market Value	\$1,730,262,054	\$1,553,751,661	\$1,050,353,716	\$969,885,343	\$867,460,331
	Taxable Value	\$1,296,099,034	\$1,159,048,964	\$869,042,646	\$800,449,848	\$702,540,917
	% Change	11.82%	33.37%	8.57%	13.94%	13.52%
F	Parcel Count	3,607	3,489	3,410	3,494	3,432
	Market Value	\$5,756,409,257	\$5,366,876,956	\$4,132,761,992	\$4,097,586,223	\$3,494,022,528
	Taxable Value	\$5,745,448,395	\$5,357,367,982	\$4,124,405,391	\$4,088,350,162	\$3,427,494,627
	% Change	7.24%	29.89%	0.89%	19.28%	9.85%
G	Parcel Count	6	6	6	6	1
	Market Value	\$7,395,730	\$7,384,030	\$6,789,850	\$7,073,460	\$570

	Taxable Value	\$7,395,730	\$7,384,030	\$6,789,850	\$7,073,640	\$570
	% Change	0.16%	8.75%	-4.01%	1,240,889.47%	0.00%
J	Parcel Count	613	604	579	539	347
	Market Value	\$305,822,377	\$274,775,190	\$236,820,106	\$205,129,440	\$168,302,642
	Taxable Value	\$305,822,377	\$274,775,190	\$236,820,106	\$205,240,110	\$168,302,642
	% Change	11.30%	16.03%	15.39%	21.95%	1.48%
L	Parcel Count	5,603	5,543	5,805	5,780	5,430
	Market Value	\$2,639,595,435	\$2,380,876,333	\$2,163,606,161	\$2,333,136,422	\$1,721,577,985
	Taxable Value	\$2,437,485,524	\$2,188,325,958	\$1,979,331,691	\$1,932,943,068	\$1,601,262,254
	% Change	11.39%	10.56%	2.40%	20.71%	6.00%
M	Parcel Count	2,514	2,523	2,225	2,094	2,082
	Market Value	\$71,194,956	\$71,888,450	\$64,262,226	\$58,292,644	\$57,683,754
	Taxable Value	\$58,128,225	\$58,969,074	\$52,107,551	\$46,501,561	\$46,098,502
	% Change	-1.43%	13.17%	12.06%	0.87%	19.25%
O	Parcel Count	4,211	2,902	2,556	3,057	3,055
	Market Value	\$363,661,182	\$230,666,562	\$159,617,927	\$166,402,457	\$156,173,785
	Taxable Value	\$360,875,256	\$230,026,411	\$156,830,969	\$164,630,198	\$155,368,936
	% Change	56.88%	46.67%	-4.74%	5.96%	14.51%
S	Parcel Count	109	112	110	109	100
	Market Value	\$83,940,350	\$81,324,260	\$69,041,770	\$65,561,400	\$60,904,840
	Taxable Value	\$83,940,350	\$81,324,260	\$69,041,770	\$65,561,400	\$60,904,840
	% Change	3.22%	17.79%	5.31%	7.65%	48.32%
X	Parcel Count	2,216	2,222	2,029	1,983	1,937
	Market Value	\$1,619,784,545	\$1,408,965,991	\$1,185,060,173	\$1,051,848,040	\$881,341,021
	Taxable Value	\$0	\$0	\$6,500	\$0	\$0
	% Change	0%	-100%	6,500%	0.00%	0.00%

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	2023	2022	2021	2020	2019
COMAL COUNTY	Parcel Count	112,914	108,898	105,186	101,725	99,161
	Market Value	\$54,829,954,813	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204	\$26,720,597,977
	Taxable Value	\$35,184,833,828	\$30,860,798,928	\$24,337,935,890	\$22,060,232,710	\$19,581,104,950
	% Change	14.01%	26.80%	10.32%	12.66%	13.22%
COMAL COUNTY LATERAL ROAD	Parcel Count	112,913	108,898	105,186	101,725	99,161
	Market Value	\$54,829,746,114	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204	\$26,720,597,977
	Taxable Value	\$35,104,772,288	\$30,783,324,722	\$24,267,039,113	\$21,993,282,937	\$19,514,546,264
	% Change	14.04%	26.85%	10.34%	12.70%	13.27%
COMAL ISD	Parcel Count	89,857	86,857	83,547	80,497	78,221
	Market Value	\$43,069,581,372	\$37,698,102,386	\$25,960,304,950	\$23,560,890,326	\$20,688,944,626
	Taxable Value	\$25,100,557,472	\$23,485,641,510	\$18,616,656,986	\$16,968,058,124	\$14,836,310,861
	% Change	6.88%	26.15%	9.72%	14.37%	13.59%
NEW BRAUNEFLS ISD	Parcel Count	22,900	21,888	21,491	21,135	20,826
	Market Value	\$11,447,168,237	\$10,017,619,307	\$7,322,217,632	\$6,684,533,367	\$5,859,707,058
	Taxable Value	7,487,852,379	\$7,155,312,731	\$5,774,529,300	\$5,345,522,519	\$4,715,500,249
	% Change	4.65%	23.91%	8.03%	13.36%	13.15%
BOERNE ISD	Parcel Count	480	482	476	422	422
	Market Value	\$305,747,605	\$287,981,005	\$197,164,532	\$183,567,604	\$169,341,010
	Taxable Value	\$208,843,477	\$200,070,662	\$164,074,913	\$150,105,670	\$140,704,803
	% Change	4.38%	21.94%	9.31%	6.68%	12.27%
WIMBERLEY ISD	Parcel Count	11	11	10	10	9
	Market Value	\$4,656,370	\$4,587,520	\$2,306,379	\$2,255,169	\$2,113,589

	Taxable Value	\$3,175,925	\$3,224,212	\$2,011,100	\$1,920,639	\$1,770,213
	% Change	-1.50%	60.32%	4.71%	8.50%	1.53%
BULVERDE CITY	Parcel Count	4,782	4,680	4,337	3,826	3,610
	Market Value	\$2,227,060,288	\$1,941,707,204	\$1,326,102,592	\$1,177,944,706	\$1,027,927,249
	Taxable Value	\$1,736,669,131	\$1,527,109,693	\$1,143,110,122	\$997,748,912	\$881,922,690
	% Change	13.72%	33.59%	14.57%	13.13%	11.91%
GARDEN RIGDE CITY	Parcel Count	2,068	2,080	2,080	2,076	2,058
	Market Value	\$1,514,334,369	\$1,359,032,745	\$1,055,107,946	\$946,127,893	\$894,092,549
	Taxable Value	\$1,037,314,576	\$951,480,844	\$845,041,719	\$792,813,863	\$758,622,425
	% Change	9.02%	12.60%	6.59%	4.51%	6.91%
NEW BRAUNFELS CITY	Parcel Count	33,151	32,558	31,510	30,686	30,055
	Market Value	\$16,045,899,455	\$14,430,996,208	\$10,838,506,307	\$10,006,238,207	\$8,676,023,439
	Taxable Value	\$12,156,370,356	\$10,927,331,577	\$8,850,119,953	\$8,263,300,115	\$7,140,356,537
	% Change	11.25%	19.01%	7.10%	15.73%	12.05%
FAIR OAKS CITY	Parcel Count	882	882	877	773	771
	Market Value	\$497,012,054	\$457,630,053	\$317,180,853	\$282,290,675	\$259,953,956
	Taxable Value	\$363,190,122	\$320,117,484	\$264,614,691	\$232,218,089	\$214,729,159
	% Change	13.46%	20.97%	13.95%	8.14%	15.39%
SCHERTZ CITY	Parcel Count	1,332	1,342	1,307	1,313	1,253
	Market Value	\$1,748,913,207	\$1,585,609,316	\$1,223,127,695	\$1,246,529,782	\$1,127,560,069
	Taxable Value	\$1,397,748,562	\$1,248,753,951	\$979,086,684	\$1,004,787,434	\$925,710,657
	% Change	11.93%	27.54%	-2.56%	8.54%	7.5%
SPRING BRANCH CITY	Parcel Count	428	425	423	417	407
	Market Value	\$161,310,526	\$149,854,822	\$110,154,484	\$95,494,118	\$72,767,983
	Taxable Value	\$99,061,372	\$88,640,622	\$67,825,452	\$59,130,123	\$48,870,489
	% Change	11.76%	30.69%	14.71%	20.99%	5.37%

SELMA CITY	Parcel Count	75	76	76	73	77
	Market Value	\$267,745,037	\$224,213,298	\$197,962,542	\$195,019,079	\$122,307,404
	Taxable Value	\$261,868,968	\$216,338,578	\$153,007,464	\$189,945,079	\$79,462,185
	% Change	21.05%	41.39%	-19.45%	139.04%	126.69%
EMERGENCY SERV DIST #1	Parcel Count	28,902	27,590	25,986	24,669	23,650
	Market Value	\$12,801,946,718	\$11,029,195,793	\$7,249,754,093	\$6,347,379,210	\$5,542,111,512
	Taxable Value	\$8,872,402,252	\$7,641,507,138	\$5,788,439,748	\$5,012,119,198	\$4,535,686,563
	% Change	16.11%	32.01%	15.49%	10.50%	14.09%
EMERGENCY SERV DIST 2	Parcel Count	33,641	33,193	32,820	32,304	31,734
	Market Value	\$13,077,975,821	\$11,204,478,855	\$6,932,129,322	\$6,163,719,295	\$5,578,081,210
	Taxable Value	\$9,551,984,744	\$8,198,319,973	\$5,836,845,502	\$5,145,427,685	\$4,646,154,879
	% Change	16.51%	40.46%	13.44%	10.75%	16.79%
EMERGENCY SERV DIST 3	Parcel Count	33,640	33,193	32,820	32,304	31,734
	Market Value	\$13,077,940,131	\$11,204,465,525	\$6,932,168,232	\$6,163,719,295	\$5,578,081,210
	Taxable Value	\$9,551,951,594	\$8,198,307,853	\$5,836,884,412	\$5,145,427,985	\$4,464,154,879
	% Change	16.51%	40.46%	13.44%	15.26%	12.22%
EMERGENCY SERV DIST 4	Parcel Count	16,111	15,998	15,744	15,752	15,520
	Market Value	\$6,909,587,737	\$6,033,093,119	\$4,024,597,339	\$3,585,379,461	\$3,186,986,736
	Taxable Value	\$4,726,603,709	\$4,175,967,516	\$3,230,702,027	\$2,881,070,318	\$2,636,030,946
	% Change	13.19%	29.26%	12.14%	9.30%	14.03%
EMERGENCY SERV DIST 5	Parcel Count	12,942	11,745	10,095	9,050	8,257
	Market Value	\$5,892,316,610	\$4,996,508,174	\$3,034,280,005	\$2,762,507,642	\$2,355,270,830
	Taxable Value	\$4,099,046,247	\$3,421,955,381	\$2,384,510,473	\$2,115,513,348	\$1,885,787,871
	% Change	19.79%	43.51%	12.72%	12.18%	14.26%
EMERGENCY SERV DIST 6	Parcel Count	6,481	6,440	6,416	6,417	6,353
	Market Value	\$4,768,364,057	\$4,268,956,173	\$3,146,373,831	\$2,833,635,080	\$2,573,526,171

	Taxable Value	\$3,002,069,258	\$2,719,770,317	\$2,288,323,853	\$2,097,278,682	\$1,974,737,395
	% Change	10.38%	18.85%	9.11%	6.21%	10.50%
EMERGENCY SERV DIST 7	Parcel Count	9,515	7,876	7,130	6,409	6,155
	Market Value	\$5,798,846,784	\$4,950,779,689	\$3,566,555,317	\$3,173,053,862	\$2,819,560,738
	Taxable Value	\$4,304,583,522	\$3,669,338,506	\$2,878,728,027	\$2,573,795,289	\$2,336,541,194
	% Change	17.31%	27.46%	11.85%	10.15%	6.27%
YORK CRK IMP DIST	Parcel Count	2,677	2,225	1,863	1,364	1,289
	Market Value	\$1,794,301,429	\$1,482,832,295	\$1,069,706,597	\$1,017,069,311	\$874,852,263
	Taxable Value	\$1,377,566,552	\$1,130,263,925	\$870,449,374	\$819,165,777	\$693,224,891
	% Change	21.88%	29.85%	6.26%	18.17%	0.00%
JOHNSON RANCH MUD	Parcel Count	1,016	954	891	892	817
	Market Value	\$461,575,469	\$379,730,140	\$276,581,431	\$235,104,361	\$205,204,298
	Taxable Value	\$364,674,011	\$300,294,445	\$227,178,371	\$197,926,997	\$177,464,435
	% Change	21.44%	32.18%	14.78%	11.53%	19.50%
CCWCID6	Parcel Count	2,624	2,216	1,609	1,117	562
	Market Value	\$827,361,450	\$715,720,879	\$446,053,932	\$305,168,168,099	\$189,549,581
	Taxable Value	\$720,517,982	\$649,777,504	\$421,046,782	\$289,410,192	\$186,340,439
	% Change	10.89%	54.32%	45.48%	55.31%	77.31%
CCWD1A	Parcel Count	1,144	671	586	394	333
	Market Value	\$373,376,290	\$227,499,274	\$120,013,490	\$55,784,511	\$18,685,500
	Taxable Value	\$312,776,235	\$198,604,306	\$90,409,285	\$38,005,492	\$9,065,520
	% Change	57.49%	119.67%	137.88%	319.23%	379.75%
CCWD1B	Parcel Count	15	18	11	7	7
	Market Value	\$39,289,168	\$42,997,768	\$30,014,124	\$42,770,680	\$17,805,137
	Taxable Value	\$2,000,273	\$15,761,677	\$251,266	\$163,631	\$122,698
	% Change	-87.31%	6,172.90%	53.56%	33.36%	6.52%

CCWD1C	Parcel Count	8	7	4	-	-
	Market Value	\$25,252,562	\$18,956,509	\$16,308,092	-	-
	Taxable Value	\$2,017,193	\$2,087,104	\$25,829	-	-
	% Change	-3.35%	7,908.05%	0.00%	-	-
CCWD1D	Parcel Count	122	7	4	-	-
	Market Value	\$61,750,960	\$22,541,189	\$18,328,986	-	-
	Taxable Value	\$22,076,971	\$10,078,410	\$47,314	-	-
	% Change	119.05%	21,201.12%	0.00%	-	-
CCWD1E	Parcel Count	3	2	1	-	-
	Market Value	\$13,145,917	\$10,755,133	\$4,441,855	-	-
	Taxable Value	\$44,062	\$42,199	\$39,866	-	-
	% Change	4.41%	5.85%	0.00%	-	-
CCWD1F	Parcel Count	3	2	1	-	-
	Market Value	\$4,879,513	\$5,056,907	\$2,053,985	-	-
	Taxable Value	\$19,798	\$19,571	\$18,434	-	-
	% Change	1.16%	6.17%	0.00%	-	-
CCWD Master	Parcel Count	10	7	7	1	1
	Market Value	\$25,904,249	\$16,222,033	\$12,865,034	\$1,135,858	\$509,989
	Taxable Value	\$520,614	\$190,178	\$1,412,949	\$5,284	\$4,187
	% Change	173.75%	-86.54%	26,640.14%	26.20%	7.00%
MEYER RANCH MUD	Parcel Count	1,012	766	589	384	374
	Market Value	\$299,507,584	\$187,295,816	\$101,844,920	\$47,453,836	\$23,695,250
	Taxable Value	\$261,597,335	\$164,651,128	\$96,294,837	\$40,550,744	\$18,789,610
	% Change	58.88%	70.99%	137.47%	115.81%	16,692.93%
WCLD	Parcel Count	120	118	117	-	-
	Market Value	\$192,984,374	\$160,581,347	\$136,205,309	-	-

	Taxable Value	\$147,765,307	\$126,828,156	\$111,467,286	-	-
	% Change	16.51%	13.78%	0.00%	-	-
CANYON RANCH MUD	Parcel Count	4	3	-	-	-
	Market Value	\$6,265,709	\$5,933,370	-	-	-
	Taxable Value	\$831,270	\$65,950	-	-	-
	% Change	1,160.45%	0.00%	-	-	-
CCWCID3	Parcel Count	3	6	-	-	-
	Market Value	\$15,859,330	\$25,950,134	-	-	-
	Taxable Value	\$88,100	\$3,648,077	-	-	-
	% Change	-97.59%	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	2023	2022	2021	2020	2019
Absolute	# New Exemptions	101	529	81	68	266
	Total Value Loss	\$7,857,228	\$2,701,763	\$11,234,300	\$6,842,350	\$13,433,030
Partial	# New Exemptions	4,577	7,118	4,266	4,532	3,876
	Total Value Loss	\$363,521,134	\$537,500,712	\$289,565,781	\$260,656,882	\$223,255,749

Homestead Exemptions	2023	2022	2021	2020	2019
Count	49,165	45,881	41,599	39,454	37,922
Average Market Value	\$536,213	\$488,822	\$348,875	\$323,138	\$317,269
Average Taxable Value	\$328,924	\$293,389	\$275,796	\$256,764	\$250,135

## **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 2019 thru 2023, as of certification.

<b>State Code</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
A	13,785	16,050	7,494	5,727	7,107
B	528	507	358	318	299
C	4,753	5,773	2,978	2,566	1,819
D	871	1,052	490	670	484
E	793	996	541	590	640
F	2,226	2,400	1,843	1,859	1,548
J	203	350	311	256	160
L	671	614	747	829	541
M	132	131	75	64	121
O	3,924	2,432	2297	2,357	2,186
Other	0	27	4	21	12
<b>Total</b>	<b>27,886</b>	<b>30,332</b>	<b>17,139</b>	<b>15,257</b>	<b>14,917</b>

The following chart demonstrates the outcome of the protests for the years 2019 thru 2023. Online protests for qualifying properties became available in 2013.

<b>Resolution</b>	<b>2023*</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Cancelled / Withdrawn	1,062	1,216	1,177	463	1,320
Settled on line	1,292	1,133	1,575	1,130	633
Settled Informally	9,262	10,221	8,437	4,452	9,489
Top line	3,256	4,102	1,594	-	-
ARB decision	867	1,895	1,811	844	912
No Show	1,001	2,118	1,711	214	1,116
Pending	11,203	9,647	834	8,154	1,446
<b>Total</b>	<b>27,943</b>	<b>30,332</b>	<b>17,139</b>	<b>15,257</b>	<b>14,917</b>

Telephonic formal hearings were introduced in 2018. The following reflects the results for these types of hearings for 2019 thru 2023.

<b>Telephone Hearing Requests</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Filed by agents	3,337	2,418	147	82	183
Filed by owners	656	870	406	333	372
Total telephone hearing requests	3,993	3,288	553	415	555

Video Conference (Zoom) formal hearings were introduced in 2022. The following reflects the results for these types of hearings for 2023.

<b>Video Conference Hearing Requests</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Filed by agents	1,524	441	-	-	-
Filed by owners	213	321	-	-	-
Total Zoom hearing requests	1,737	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 for 2022 and the preliminary results of that study have been published and are detailed below. The final and published results are expected to be available in August 2023.

<b>2022 PVS Overall Category Ratio (Preliminary Results)</b>		
<b>046/Comal County</b>	<b>046-902/Comal ISD</b>	<b>046-901/New Braunfels ISD</b>
<b>Category A</b>	0.9693	0.9578
<b>Category B</b>	0.9316	0.939
<b>Category C1</b>	0.9373	Not Tested
<b>Category E</b>	0.9587	Not Tested
<b>Category F1</b>	1.032	1.0349
<b>Category L1</b>	0.9966	Not Tested
<b>Local Value</b>	\$29,919,289,387	\$7,619,423,401
<b>State Value</b>	\$30,781,600,628	\$7,880,642,829
<b>Ratio</b>	0.9720	0.9669

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 final and published 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?	Pass
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	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures, and Methodology	Meets All

#### Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

## **FINANCIAL RESULTS**

The following chart demonstrates the District's cost per parcel between the years 2019 and 2023.

Appraisal Year	# of Parcels	Map Tier	Annual Budget	Cost Per Parcel
2023	112,914	2	\$5,351,106	\$47.39
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

## **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 August 9, 2023.