



COMAL APPRAISAL DISTRICT

2024

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 2024 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. 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
Central Comal County MUD 1
Flying W MUD
Johnson Ranch MUD
Kynwood MUD
Meyer Ranch MUD
Sky 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 and Improvement District #3A
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 2024:

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 2024 appraisal year, the appraisal staff utilized aerial imagery, as well as on-site inspections to ensure properties in Reappraisal Area 2 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
2024	3,212	11	97	3,320
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	1-1-23 to 12-31-23	2,539	0.9909	0.9932	0.9776	0.0927
NBISD	1-1-23 to 12-31-23	738	0.9927	0.9940	0.9738	0.0986

Multi-Family Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-23 to 12-31-23	13	0.9867	1.0077	0.9828	0.0793
NBISD	1-1-23 to 12-31-23	8	1.0519	1.0068	1.0092	0.0318

Vacant Land

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-23 to 12-31-23	701	1.0418	1.0033	0.9969	0.1518
NBISD	1-1-23 to 12-31-23	39	1.0189	0.9898	1.0475	0.1763

Commercial Properties

School District	Sale Date Range	Sales Sample	A/S Mean	A/S Median	Aggregate Mean	COD
CISD	1-1-23 to 12-31-23	14	1.0943	1.0610	0.8664	0.2563
NBISD	1-1-23 to 12-31-23	10	1.3114	0.9959	0.9855	0.5247

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 10, 2024. Business personal property notices were mailed on May 15, 2024.

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 2020 thru 2024 as of certification.

State Code	Description	2024	2023	2022	2021	2020
A	Parcel Count	72,165	69,821	65,221	60,852	57,109
	Market Value	\$34,945,192,100	\$33,626,555,987	\$28,792,708,701	\$19,117,354,592	\$16,640,805,856
	Taxable Value	\$23,277,548,978	\$20,960,946,926	\$17,833,024,517	\$14,359,855,716	\$12,580,649,797
	% Change	11.05%	17.54%	24.19%	14.14%	8.32%
B	Parcel Count	992	981	983	965	957
	Market Value	\$1,722,271,042	\$1,455,347,700	\$1,273,067,576	\$1,062,369,749	\$949,299,405
	Taxable Value	\$1,699,825,018	\$1,447,380,209	\$1,267,564,421	\$1,058,594,696	\$946,085,130
	% Change	17.44%	14.19%	19.74%	11.89%	23.41%
C	Parcel Count	19,249	19,645	20,561	21,786	21,650
	Market Value	\$2,365,510,596	\$2,433,301,175	\$2,361,565,179	\$1,390,971,527	\$1,189,753,514
	Taxable Value	\$2,274,834,725	\$2,431,382,040	\$2,359,812,063	\$1,389,422,185	\$1,188,265,513
	% Change	-6.44%	3.03%	69.78%	16.91%	17.98%
D	Parcel Count	5,602	5,646	5,677	5,568	5,665
	Market Value	\$4,831,282,958	\$4,736,684,065	\$4,213,282,984	\$2,852,990,267	\$2,741,201,590
	Taxable Value	\$48,237,427	\$48,929,762	\$43,176,059	\$35,686,819	\$34,523,436
	% Change	-1.41%	13.33%	20.99%	3.37%	8.57%
E	Parcel Count	2,751	2,995	2,771	2,811	2,784
	Market Value	1,700,375,975	\$1,730,262,054	\$1,553,751,661	\$1,050,353,716	\$969,885,343
	Taxable Value	\$1,303,049,775	\$1,296,099,034	\$1,159,048,964	\$869,042,646	\$800,449,848
	% Change	0.54%	11.82%	33.37%	8.57%	13.94%
F	Parcel Count	3,582	3,607	3,489	3,410	3,494
	Market Value	\$6,256,034,894	\$5,756,409,257	\$5,366,876,956	\$4,132,761,992	\$4,097,586,223
	Taxable Value	\$6,090,050,591	\$5,745,448,395	\$5,357,367,982	\$4,124,405,391	\$4,088,350,162
	% Change	6.00%	7.24%	29.89%	0.89%	19.28%

G	Parcel Count	6	6	6	6	6
	Market Value	\$7,395,730	\$7,395,730	\$7,384,030	\$6,789,850	\$7,073,460
	Taxable Value	\$7,395,730	\$7,395,730	\$7,384,030	\$6,789,850	\$7,073,640
	% Change	0.00%	0.16%	8.75%	-4.01%	1,240,889.47%
J	Parcel Count	513	613	604	579	539
	Market Value	\$338,676,236	\$305,822,377	\$274,775,190	\$236,820,106	\$205,129,440
	Taxable Value	\$335,470,410	\$305,822,377	\$274,775,190	\$236,820,106	\$205,240,110
	% Change	9.69%	11.30%	16.03%	15.39%	21.95%
L	Parcel Count	5,845	5,603	5,543	5,805	5,780
	Market Value	\$2,825,715,860	\$2,639,595,435	\$2,380,876,333	\$2,163,606,161	\$2,333,136,422
	Taxable Value	\$2,602,336,237	\$2,437,485,524	\$2,188,325,958	\$1,979,331,691	\$1,932,943,068
	% Change	6.76%	11.39%	10.56%	2.40%	20.71%
M	Parcel Count	2,510	2,514	2,523	2,225	2,094
	Market Value	\$86,141,945	\$71,194,956	\$71,888,450	\$64,262,226	\$58,292,644
	Taxable Value	\$68,281,600	\$58,128,225	\$58,969,074	\$52,107,551	\$46,501,561
	% Change	17.47%	-1.43%	13.17%	12.06%	0.87%
O	Parcel Count	3,722	4,211	2,902	2,556	3,057
	Market Value	\$334,315,641	\$363,661,182	\$230,666,562	\$159,617,927	\$166,402,457
	Taxable Value	\$327,285,155	\$360,875,256	\$230,026,411	\$156,830,969	\$164,630,198
	% Change	-9.31%	56.88%	46.67%	-4.74%	5.96%
S	Parcel Count	114	109	112	110	109
	Market Value	\$81,736,320	\$83,940,350	\$81,324,260	\$69,041,770	\$65,561,400
	Taxable Value	\$81,736,320	\$83,940,350	\$81,324,260	\$69,041,770	\$65,561,400
	% Change	-2.63%	3.22%	17.79%	5.31%	7.65%
X	Parcel Count	2,234	2,216	2,222	2,029	1,983
	Market Value	\$1,783,096,495	\$1,619,784,545	\$1,408,965,991	\$1,185,060,173	\$1,051,848,040
	Taxable Value	\$0	\$0	\$0	\$6,500	\$0
	% Change	0%	0%	-100%	6,500%	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	2024	2023	2022	2021	2020
COMAL COUNTY	Parcel Count	115,327	112,914	108,898	105,186	101,725
	Market Value	\$57,277,745,792	\$54,829,954,813	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204
	Taxable Value	\$38,116,051,964	\$35,184,833,828	\$30,860,798,928	\$24,337,935,890	\$22,060,232,710
	% Change	8.33%	14.01%	26.80%	10.32%	12.66%
COMAL COUNTY LATERAL ROAD	Parcel Count	115,327	112,913	108,898	105,186	101,725
	Market Value	\$57,277,745,792	\$54,829,746,114	\$48,017,133,873	\$33,492,000,056	\$30,270,957,204
	Taxable Value	\$38,116,051,964	\$35,104,772,288	\$30,783,324,722	\$24,267,039,113	\$21,993,282,937
	% Change	8.58%	14.04%	26.85%	10.34%	12.70%
COMAL ISD	Parcel Count	92,120	89,857	86,857	83,547	80,497
	Market Value	\$45,175,592,867	\$43,069,581,372	\$37,698,102,386	\$25,960,304,950	\$23,560,890,326
	Taxable Value	\$27,339,378,869	\$25,100,557,472	\$23,485,641,510	\$18,616,656,986	\$16,968,058,124
	% Change	8.92%	6.88%	26.15%	9.72%	14.37%
NEW BRAUNEFELS ISD	Parcel Count	23,071	22,900	21,888	21,491	21,135
	Market Value	\$11,780,870,804	\$11,447,168,237	\$10,017,619,307	\$7,322,217,632	\$6,684,533,367
	Taxable Value	\$7,973,846,165	\$7,487,852,379	\$7,155,312,731	\$5,774,529,300	\$5,345,522,519
	% Change	6.49%	4.65%	23.91%	8.03%	13.36%
BOERNE ISD	Parcel Count	475	480	482	476	422
	Market Value	\$306,003,735	\$305,747,605	\$287,981,005	\$197,164,532	\$183,567,604
	Taxable Value	218,203,532	\$208,843,477	\$200,070,662	\$164,074,913	\$150,105,670
	% Change	4.48%	4.38%	21.94%	9.31%	6.68%
WIMBERLEY ISD	Parcel Count	10	11	11	10	10
	Market Value	\$4,599,660	\$4,656,370	\$4,587,520	\$2,306,379	\$2,255,169

	Taxable Value	\$3,429,638	\$3,175,925	\$3,224,212	\$2,011,100	\$1,920,639
	% Change	7.99%	-1.50%	60.32%	4.71%	8.50%
BULVERDE CITY	Parcel Count	4,782	4,782	4,680	4,337	3,826
	Market Value	\$2,368,110,026	\$2,227,060,288	\$1,941,707,204	\$1,326,102,592	\$1,177,944,706
	Taxable Value	\$1,860,975,234	\$1,736,669,131	\$1,527,109,693	\$1,143,110,122	\$997,748,912
	% Change	7.16%	13.72%	33.59%	14.57%	13.13%
GARDEN RIGDE CITY	Parcel Count	2,066	2,068	2,080	2,080	2,076
	Market Value	\$1,454,290,849	\$1,514,334,369	\$1,359,032,745	\$1,055,107,946	\$946,127,893
	Taxable Value	\$1,070,385,685	\$1,037,314,576	\$951,480,844	\$845,041,719	\$792,813,863
	% Change	3.19%	9.02%	12.60%	6.59%	4.51%
NEW BRAUNFELS CITY	Parcel Count	33,694	33,151	32,558	31,510	30,686
	Market Value	\$16,721,575,894	\$16,045,899,455	\$14,430,996,208	\$10,838,506,307	\$10,006,238,207
	Taxable Value	\$12,918,827,102	\$12,156,370,356	\$10,927,331,577	\$8,850,119,953	\$8,263,300,115
	% Change	6.27%	11.25%	19.01%	7.10%	15.73%
FAIR OAKS CITY	Parcel Count	873	882	882	877	773
	Market Value	\$495,075,807	\$497,012,054	\$457,630,053	\$317,180,853	\$282,290,675
	Taxable Value	\$379,230,569	\$363,190,122	\$320,117,484	\$264,614,691	\$232,218,089
	% Change	4.42%	13.46%	20.97%	13.95%	8.14%
SCHERTZ CITY	Parcel Count	1,346	1,332	1,342	1,307	1,313
	Market Value	\$1,767,668,969	\$1,748,913,207	\$1,585,609,316	\$1,223,127,695	\$1,246,529,782
	Taxable Value	\$1,454,126,799	\$1,397,748,562	\$1,248,753,951	\$979,086,684	\$1,004,787,434
	% Change	4.03%	11.93%	27.54%	-2.56%	8.54%
SPRING BRANCH CITY	Parcel Count	426	428	425	423	417
	Market Value	\$166,775,881	\$161,310,526	\$149,854,822	\$110,154,484	\$95,494,118
	Taxable Value	\$104,846,505	\$99,061,372	\$88,640,622	\$67,825,452	\$59,130,123
	% Change	5.84%	11.76%	30.69%	14.71%	20.99%

SELMA CITY	Parcel Count	78	75	76	76	73
	Market Value	\$320,581,910	\$267,745,037	\$224,213,298	\$197,962,542	\$195,019,079
	Taxable Value	\$312,833,625	\$261,868,968	\$216,338,578	\$153,007,464	\$189,945,079
	% Change	19.46%	21.05%	41.39%	-19.45%	139.04%
EMERGENCY SERV DIST #1	Parcel Count	29,327	28,902	27,590	25,986	24,669
	Market Value	\$13,441,260,048	\$12,801,946,718	\$11,029,195,793	\$7,249,754,093	\$6,347,379,210
	Taxable Value	\$9,710,656,419	\$8,872,402,252	\$7,641,507,138	\$5,788,439,748	\$5,012,119,198
	% Change	9.45%	16.11%	32.01%	15.49%	10.50%
EMERGENCY SERV DIST 2	Parcel Count	34,079	33,641	33,193	32,820	32,304
	Market Value	\$13,533,921,943	\$13,077,975,821	\$11,204,478,855	\$6,932,129,322	\$6,163,719,295
	Taxable Value	\$10,212,241,180	\$9,551,984,744	\$8,198,319,973	\$5,836,845,502	\$5,145,427,685
	% Change	6.91%	16.51%	40.46%	13.44%	10.75%
EMERGENCY SERV DIST 3	Parcel Count	34,079	33,640	33,193	32,820	32,304
	Market Value	\$13,533,892,493	\$13,077,940,131	\$11,204,465,525	\$6,932,168,232	\$6,163,719,295
	Taxable Value	\$10,212,210,830	\$9,551,951,594	\$8,198,307,853	\$5,836,884,412	\$5,145,427,985
	% Change	6.91%	16.51%	40.46%	13.44%	15.26%
EMERGENCY SERV DIST 4	Parcel Count	16,229	16,111	15,998	15,744	15,752
	Market Value	\$7,093,606,753	\$6,909,587,737	\$6,033,093,119	\$4,024,597,339	\$3,585,379,461
	Taxable Value	\$5,157,616,462	\$4,726,603,709	\$4,175,967,516	\$3,230,702,027	\$2,881,070,318
	% Change	9.12%	13.19%	29.26%	12.14%	9.30%
EMERGENCY SERV DIST 5	Parcel Count	13,252	12,942	11,745	10,095	9,050
	Market Value	\$6,348,940,076	\$5,892,316,610	\$4,996,508,174	\$3,034,280,005	\$2,762,507,642
	Taxable Value	\$4,503,438,566	\$4,099,046,247	\$3,421,955,381	\$2,384,510,473	\$2,115,513,348
	% Change	9.87%	19.79%	43.51%	12.72%	12.18%
EMERGENCY SERV DIST 6	Parcel Count	6,531	6,481	6,440	6,416	6,417
	Market Value	\$4,821,260,551	\$4,768,364,057	\$4,268,956,173	\$3,146,373,831	\$2,833,635,080

	Taxable Value	\$3,218,050,135	\$3,002,069,258	\$2,719,770,317	\$2,288,323,853	\$2,097,278,682
	% Change	7.19%	10.38%	18.85%	9.11%	6.21%
EMERGENCY SERV DIST 7	Parcel Count	10,502	9,515	7,876	7,130	6,409
	Market Value	\$6,348,102,572	\$5,798,846,784	\$4,950,779,689	\$3,566,555,317	\$3,173,053,862
	Taxable Value	\$4,846,272,227	\$4,304,583,522	\$3,669,338,506	\$2,878,728,027	\$2,573,795,289
	% Change	12.58%	17.31%	27.46%	11.85%	10.15%
YORK CRK IMP DIST	Parcel Count	3,186	2,677	2,225	1,863	1,364
	Market Value	\$2,016,441,078	\$1,794,301,429	\$1,482,832,295	\$1,069,706,597	\$1,017,069,311
	Taxable Value	\$1,595,564,752	\$1,377,566,552	\$1,130,263,925	\$870,449,374	\$819,165,777
	% Change	15.82%	21.88%	29.85%	6.26%	18.17%
JOHNSON RANCH MUD	Parcel Count	1,019	1,016	954	891	892
	Market Value	\$467,191,536	\$461,575,469	\$379,730,140	\$276,581,431	\$235,104,361
	Taxable Value	\$374,272,559	\$364,674,011	300,294,445	\$227,178,371	\$197,926,997
	% Change	2.63%	21.44%	32.18%	14.78%	11.53%
CCWCID6	Parcel Count	2,948	2,624	2,216	1,609	1,117
	Market Value	\$903,053,910	\$827,361,450	\$715,720,879	\$446,053,932	\$305,168,168,099
	Taxable Value	\$786,593,373	\$720,517,982	\$649,777,504	\$421,046,782	\$289,410,192
	% Change	9.17%	10.89%	54.32%	45.48%	55.31%
CCWD1A	Parcel Count	1,147	1,144	671	586	394
	Market Value	\$467,195,664	\$373,376,290	\$227,499,274	\$120,013,490	\$55,784,511
	Taxable Value	\$394,467,311	\$312,776,235	\$198,604,306	\$90,409,285	\$38,005,492
	% Change	26.12%	57.49%	119.67%	137.88%	319.23%
CCWD1B	Parcel Count	14	15	18	11	7
	Market Value	\$59,881,064	\$39,289,168	\$42,997,768	\$30,014,124	\$42,770,680
	Taxable Value	\$26,535,522	\$2,000,273	\$15,761,677	\$251,266	\$163,631
	% Change	1,226.60%	-87.31%	6,172.90%	53.56%	33.36%

CCWD1C	Parcel Count	10	8	7	4	-
	Market Value	\$31,649,636	\$25,252,562	\$18,956,509	\$16,308,092	-
	Taxable Value	\$2,018,776	\$2,017,193	\$2,087,104	\$25,829	-
	% Change	0.08%	-3.35%	7,908.05%	0.00%	-
CCWD1D	Parcel Count	123	122	7	4	-
	Market Value	\$80,059,630	\$61,750,960	\$22,541,189	\$18,328,986	-
	Taxable Value	\$31,635,935	\$22,076,971	\$10,078,410	\$47,314	-
	% Change	43.30%	119.05%	21,201.12%	0.00%	-
CCWD1E	Parcel Count	3	3	2	1	-
	Market Value	\$13,146,028	\$13,145,917	\$10,755,133	\$4,441,855	-
	Taxable Value	\$46,454	\$44,062	\$42,199	\$39,866	-
	% Change	5.43%	4.41%	5.85%	0.00%	-
CCWD1F	Parcel Count	5	3	2	1	-
	Market Value	\$5,725,382	\$4,879,513	\$5,056,907	\$2,053,985	-
	Taxable Value	\$2,473,016	\$19,798	\$19,571	\$18,434	-
	% Change	12,391.24%	1.16%	6.17%	0.00%	-
CCWD Master	Parcel Count	10	10	7	7	1
	Market Value	\$43,923,569	\$25,904,249	\$16,222,033	\$12,865,034	\$1,135,858
	Taxable Value	\$32,068	\$520,614	\$190,178	\$1,412,949	\$5,284
	% Change	-93.84%	173.75%	-86.54%	26,640.14%	26.20%
MEYER RANCH MUD	Parcel Count	1,257	1,012	766	589	384
	Market Value	\$362,630,466	\$299,507,584	\$187,295,816	\$101,844,920	\$47,453,836
	Taxable Value	\$315,207,044	\$261,597,335	\$164,651,128	\$96,294,837	\$40,550,744
	% Change	20.49%	58.88%	70.99%	137.47%	115.81%
WCLD	Parcel Count	119	120	118	117	-
	Market Value	\$222,828,208	\$192,984,374	\$160,581,347	\$136,205,309	-

	Taxable Value	\$157,841,916	\$147,765,307	\$126,828,156	\$111,467,286	-
	% Change	6.82%	16.51%	13.78%	0.00%	-
CANYON RANCH MUD	Parcel Count	4	4	3	-	-
	Market Value	\$7,846,020	\$6,265,709	\$5,933,370	-	-
	Taxable Value	\$7,818,312	\$831,270	\$65,950	-	-
	% Change	840.53%	1,160.45%	0.00%	-	-
CCWCID3	Parcel Count	6	3	6	-	-
	Market Value	\$512,765	\$15,859,330	\$25,950,134	-	-
	Taxable Value	\$61,084	\$88,100	\$3,648,077	-	-
	% Change	-30.67%	-97.59%	0.00%	-	-
CCWCID3A	Parcel Count	424	-	-	-	-
	Market Value	\$54,899,682	-	-	-	-
	Taxable Value	\$48,289,529	-	-	-	-
	% Change	-	-	-	-	-
CENTRAL COMAL COUNTY MUD 1	Parcel Count	5	-	-	-	-
	Market Value	\$9,567,440	-	-	-	-
	Taxable Value	\$327,810	-	-	-	-
	% Change	-	-	-	-	-
FLYING W MUD	Parcel Count	2	-	-	-	-
	Market Value	\$10,516,170	-	-	-	-
	Taxable Value	\$1,032,050	-	-	-	-
	% Change	-	-	-	-	-
KYNDWOOD MUD	Parcel Count	3	-	-	-	-
	Market Value	\$10,129,483	-	-	-	-
	Taxable Value	\$10,129,483	-	-	-	-
	% Change	-	-	-	-	-

SKY RANCH MUD	Parcel Count	1	-	-	-	-
	Market Value	\$2,989,375	-	-	-	-
	Taxable Value	\$2,989,375	-	-	-	-
	% Change	-	-	-	-	-

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	2024	2023	2022	2021	2020
Absolute	# New Exemptions	84	101	529	81	68
	Total Value Loss	\$10,463,176	\$7,857,228	\$2,701,763	\$11,234,300	\$6,842,350
Partial	# New Exemptions	3,718	4,577	7,118	4,266	4,532
	Total Value Loss	\$263,184,579	\$363,521,134	\$537,500,712	\$289,565,781	\$260,656,882

Homestead Exemptions	2024	2023	2022	2021	2020
Count	52,280	49,165	45,881	41,599	39,454
Average Market Value	527,435	\$536,213	\$488,822	\$348,875	\$323,138
Average Taxable Value	\$365,602	\$328,924	\$293,389	\$275,796	\$256,764

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 2020 thru 2024, as of certification.

State Code	2024	2023	2022	2021	2020
A	13,546	13,785	16,050	7,494	5,727
B	613	528	507	358	318
C	3,902	4,753	5,773	2,978	2,566
D	719	871	1,052	490	670
E	704	793	996	541	590
F	2,227	2,226	2,400	1,843	1,859
J	255	203	350	311	256
L	696	671	614	747	829
M	204	132	131	75	64
O	3,325	3,924	2,432	2,297	2,357
Other	17	0	27	4	21
Total	26,208	27,886	30,332	17,139	15,257

The following chart demonstrates the outcome of the protests for the years 2020 thru 2024. Online protests for qualifying properties became available in 2013.

Resolution	2024	2023	2022	2021	2020
Cancelled / Withdrawn	940	1,062	1,216	1,177	463
Settled online	603	1,292	1,133	1,575	1,130
Settled Informally	11,902	9,262	10,221	8,437	4,452
Top line	5,085	3,256	4,102	1,594	-
ARB decision	1,018	867	1,895	1,811	844
No Show	1,522	1,001	2,118	1,711	214
Pending	5,114	11,203	9,647	834	8,154
Total	26,184	27,943	30,332	17,139	15,257

Telephonic formal hearings were introduced in 2018. The following reflects the results for these types of hearings for 2020 thru 2024.

Telephone Hearing Requests	2024	2023	2022	2021	2020
Filed by agents	1,605	3,337	2,418	147	82
Filed by owners	665	656	870	406	333
Total telephone hearing requests	2,270	3,993	3,288	553	415

Video Conference (Zoom) formal hearings were introduced in 2022. The following reflects the results for these types of hearings for 2022 thru 2024.

Video Conference Hearing Requests	2024	2023	2022	2021	2020
Filed by agents	1,215	1,524	441	-	-
Filed by owners	282	213	321	-	-
Total Zoom hearing requests	1,497	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 2023, and the final results of that study have been published and are detailed below.

2023 PVS Overall Category Ratio (Final Results)			
046/Comal County	046-902/Comal ISD		046-901/New Braunfels ISD
Category A	0.9954		0.9868
Category B	0.9808		0.9567
Category C	1.0263		Not Tested
Category E	1.0240		Not Tested
Category F	1.0079		1.0094
Category L	0.9689		Not Tested
Local Value	\$34,407,765,855		\$8,675,832,365
State Value	\$34,545,615,514		\$8,777,091,279
Ratio	0.9960		0.9885

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 2024 preliminary results for the Comal Appraisal District are detailed below:

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
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

After the release of the preliminary results, the District is able to cure any matter that came up during the MAP review. The District as of this report has cured all matters that were brought up during the review and when final results are published the District will have a perfect score passing all mandatory requirements with a 100 score and “Meets All” on Appraisal District Activity.

FINANCIAL RESULTS

The following chart demonstrates the District’s cost per parcel between the years 2020 and 2024.

Appraisal Year	# of Parcels	Map Tier	Annual Budget	Cost Per Parcel
2024	115,327	2	\$5,597,330	\$48.53
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

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 has also 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 on their experience. 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 8, 2024.