

# 2016 ANNUAL REPORT

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

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

## CHIEF APPRAISER – JAN VANDERBURG

### BOARD OF DIRECTORS

#### RICKY LUSTY – CHAIRMAN

CHARLEY PEELER – SECRETARY

THURMAN SAXON – MEMBER

MICHAEL DEANS – MEMBER

RODNEY JOHNSON – MEMBER

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District Website: [www.sansabacad.org](http://www.sansabacad.org)

The San Saba CAD serves the following taxing units:

Taxing Unit	2016 Taxable Value	2016 Tax Rate/\$100 Value
San Saba County	\$344,259,940	\$0.619000
County Road	\$384,097,530	\$0.133500
San Saba City	\$102,616,280	\$0.344000
Richland Springs City	\$ 8,343,970	\$0.590000
Cherokee ISD	\$ 50,312,880	\$1.170000
Richland Springs ISD	\$ 66,137,970	\$1.500000
San Saba ISD	\$226,944,700	\$1.320000
Hickory Water Dist.	\$269,236,100	\$0.035000

## **EXEMPTION INFORMATION**

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

## **METHODS AND ASSISTANCE PROGRAM (MAP)**

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

The 2016 MAP Review for the San Saba CAD requires a Plan for Reappraisal. The Texas Property Tax code requires that taxable property be reappraised at least every three years. The San Saba CAD Reappraisal Plan will follow this schedule:

- 2016 - Market Area One – San Saba I.S.D.
- 2017 - Market Area Two – Cherokee I.S.D.
- 2018 - Market Area Three – Richland Springs I.S.D.

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

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

## **RATIO STUDY**

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

## **MAPPING SYSTEM**

The San Saba CAD has topographical maps that are divided into grids. These maps are platted to show ownership boundaries with the owners name and corresponding parcel numbers from the computer for easy identification.

The San Saba CAD has contracted with BIS Consulting to map out San Saba County with the owners name and parcel numbers on the corresponding property. This information will then be available on the CAD's web site.