

# 2023 ANNUAL REPORT SAN SABA C.A.D.

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 Appraisal District employees and three part-time employees. The Appraisal District is responsible for local property tax appraisal and exemption administration and collection and distribution of ad valorem taxes to the local taxing units. Taxing units such as the County, School, City and Hickory Underground Water Conservation District set a tax rate from the property appraisal valuation issued by the San Saba Central Appraisal District and their individual budget needs.

**CHIEF APPRAISER – PATRICIA TURNER**

**BOARD OF DIRECTORS**

**JAMES LEBOW – CHAIRMAN**

**RAY CLARK – SECRETARY**  
**JAKE LACKEY – MEMBER**

**ANN BROWNLEE – MEMBER**  
**MARCUS AMTHOR – MEMBER**

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

**The San Saba CAD serves the following taxing units:**

<b>Taxing Unit</b>	<b>2023 Taxable Value</b>	<b>2023 Tax Rate/\$100 Value</b>
San Saba County	\$907,785,180	\$0.440000
County Road	\$922,100,870	\$0.120000
San Saba City	\$229,576,900	\$0.344000
Richland Springs City	\$ 15,617,060	\$0.410000
Cherokee ISD	\$ 94,616,700	\$0.792800
Richland Springs ISD	\$134,078,790	\$0.978800
San Saba ISD	\$563,951,650	\$0.702100
Hickory Water Dist.	\$646,717,020	\$0.030300

## **SAN SABA COUNTY**

In 2023 San Saba County had a total of 12,445 parcels of land comprised of city, rural, commercial, utility and personal property types. Uses for these properties include ranch land, farmland, quarry, and pecan orchards.

### **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 Texas Property Tax Code requires a written plan biennially for the periodic reappraisal of all property within the boundaries of our county. The San Saba CAD Reappraisal Plan will follow this schedule:

- 2025 - Market Area One – San Saba I.S.D.
- 2026 - Market Area Two – Cherokee I.S.D.
- 2024 - 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, Inc to appraise 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 an in-house appraiser to map out San Saba County with the owners' name and parcel numbers on the corresponding property. This information is available on the CAD's web site, which is [sansabacad.org](http://sansabacad.org)