



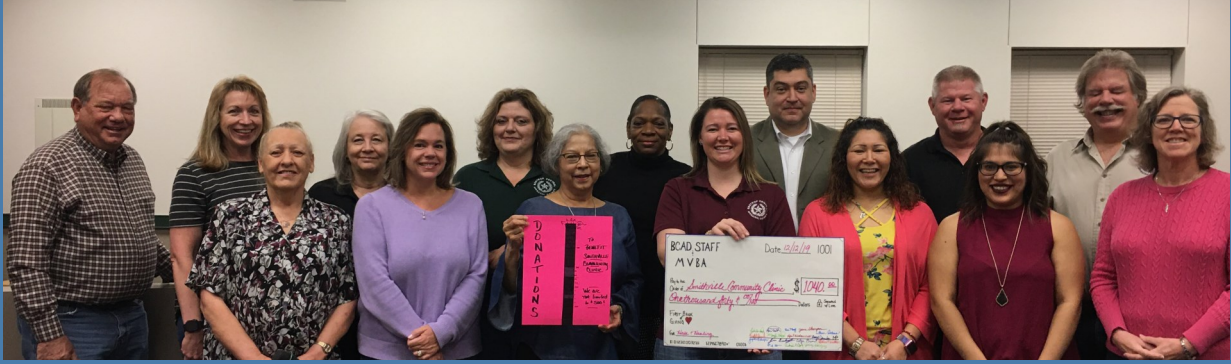
BASTROP CENTRAL APPRAISAL DISTRICT

2020 ANNUAL REPORT



Faun Cullens, RPA, CCA
Chief Appraiser

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BASTROP CAD MISSION STATEMENT

To develop accurate, equal and uniform appraisals for use in property taxation assessment in the most efficient manner possible while providing excellent customer service for all our constituents.

Letter from Chief Appraiser

When writing my letter for the 2019 Annual Report, I stated looking forward into 2020, our word for the year would be Change. We started 2020 off with an employee meeting where the word Change would be our focus. Quoting Socrates, “The secret of **Change** is to focus all of your **Energy** not on fighting the old but on **Building the New**”. This was to be our moto for 2020, having no idea that the biggest change awaited us in March, with the arrival of Covid-19. In 2020, we focused on the safety of our staff and the safety of the public, all while meeting the state mandated requirements of the Appraisal District. The purpose of the Bastrop Central Appraisal District 2020 Annual Report is to highlight the results and some of the significant accomplishments of the 2020 appraisal year.

Change and innovation were imperative with the challenges we faced. One such change was the online appeal system in the filing of protests, receipt of documentation/evidence and offers of settlement. Closing our doors to public contact for the safety of employees and the public resulted in an increase of online protests. In 2019, 17% of the protests filed were filed online. In 2020, this increased to 31%. 2020 marked the first year the appraiser’s were able to send online offers of settlement to those properties that filed an online protest.

Working together we have seen new opportunities to improve efficiency and ways to meet the demands brought with change.

Looking forward into 2021, I would like to express my gratitude to our staff for meeting the challenges of 2020, with proficiency and dedication while looking ahead in ways to improve. We will continue to strive for accurate valuation and professionalism in serving the public and entities while meeting the requirements placed upon the appraisal district.

Sincerely,

Faun Cullens

Faun Cullens, RPA, CCA
Bastrop CAD Chief Appraiser

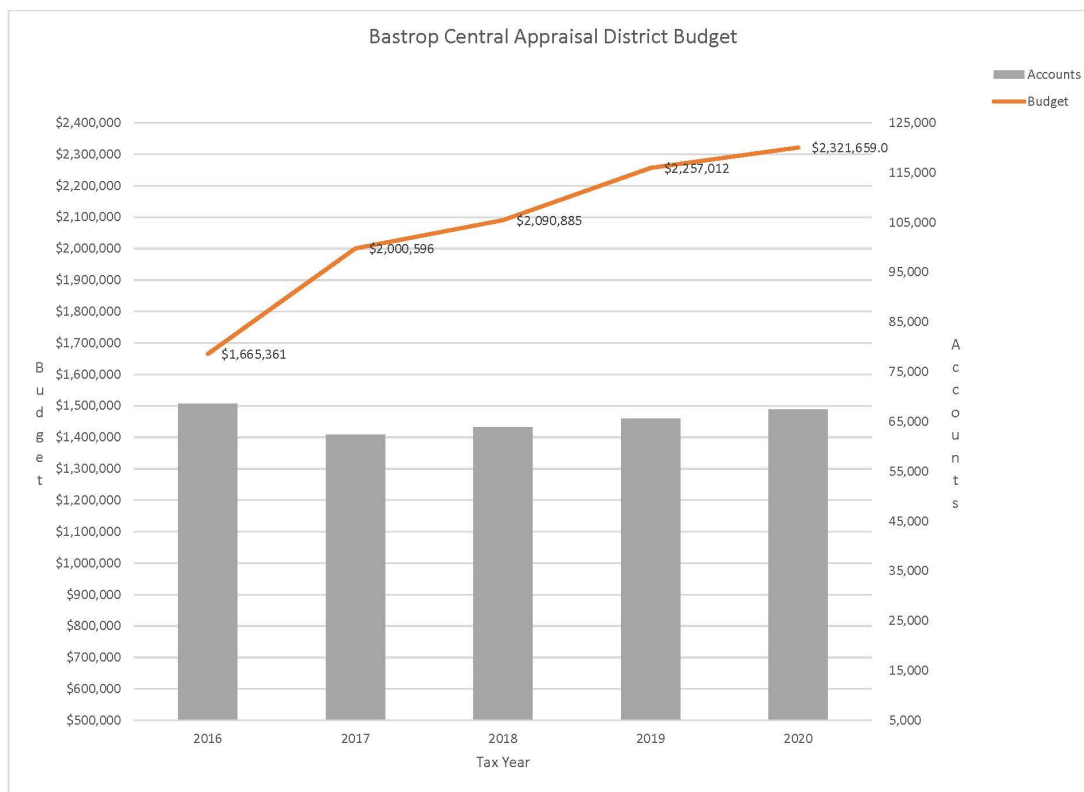
Table of Contents

Bastrop Central Appraisal District Mission Statement	2
Letter from the Chief Appraiser	3
Table of Contents	4
General Statistics	5
Administration Report	6
Financial Results	7
Financial Charts	8
Central Appraisal District Comparative	9
Comptroller Property Tax Assistance Division Studies	10
Property Value Study	11
Methods and Assistance Program Review	12
Appraisal Calendar / Appraisal Cycle	14
Departments	16
Appraisal Stats	17
Property Protests	19
Collecting Entities Served in 2019	21
Exemptions	22
Legislative Changes	23
Valuing Bastrop County	24
Organization Chart	25
Bastrop CAD Board of Directors	26

General Statistics

Appraisal Year	2016	2017	2018	2019	2020
Adopted Budget	\$1,665,361	\$2,000,596	\$2,090,885	\$2,257,012	\$2,321,659.0
Bastrop County Market Value *	\$8.50	\$9.30	\$9.70	\$10.50	\$11.47
Number of County-only Accounts	68,664	62,382	63,910	65,673	67,409
Residential	34,264	35,248	36,736	38,014	39,545
Commercial	1,754	1,709	1,652	1,687	1,699
Business Personal Property	3,569	4,192	4,271	4,378	4,415
Land	18,328	18,430	18,559	18,864	19,068
Minerals	8,281	922	912	950	913
Exempt	2,468	1,881	1,780	1,780	1,769
Number of Personnel	18	19	19	20	19
Office of Chief Appraiser	4	5	5	5	4
Administrative Support	6	5	5	5	5
Appraisal Department	8	9	9	10	9
GIS/Mapping/Ownership Dept.					1
Registered Professional Appraisers	4	4	4	5	2

*Value in Billions



Administration Report

The financial process of Bastrop Central Appraisal District is presented in two publications, the approved financial budget and the audited financial statements. The first publication shows what is planned or budgeted to be spent and the second reflects what actually happened.

Financial Budget

The financial budget must be presented to the Board of Directors and the participating entities by June 15th of every year. The Board of Directors holds at least one public hearing by September to receive input on the proposed budget which must be adopted by September 15th.

The financial budget outlines the goals, objectives, and programs to be accomplished, operating and maintenance expenditures by category, personnel breakdown with staffing levels and salary ranges, and a detailed schedule of capitalized equipment to be purchased. Following monthly budget meetings, the Board of Directors is required to approve the budget by September 15th.

Financial Statements

The financial statements are audited annually by a Certified Public Accountant in accordance with auditing standards generally accepted in the United States of America. The Board of Directors reviews the budget with Bastrop Central Appraisal District administration for any revisions or recommendations. The Board of Directors also reviews the draft of the financial audit with Bastrop Central Appraisal District's auditor to review any comments from the auditor's findings and to receive any recommendations in relation to the financial operations.



Financial Results

Fiscal Year	2016	2017	2018	2019	2020
Adopted Budget	\$1,845,517	\$1,922,596	\$2,090,885	\$2,257,012	\$2,321,659
Budget Change	\$153,619	\$77,079	\$168,289	\$166,127	\$64,647
% Change	9.08%	4.18%	8.75%	7.95%	2.86%

REVENUE SOURCES

Entity Allocations	\$1,840,517	\$1,917,596	\$2,085,885	\$2,252,012	\$2,316,659
Projected Income	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues	\$1,845,517	\$1,922,596	\$2,090,885	\$2,257,012	\$2,321,659
Entity Funding of Bastrop CAD					
County	\$504,099	\$524,118	\$570,115	\$592,526	\$609,536
Cities	\$136,364	\$140,983	\$153,356	\$165,928	\$170,691
Schools	\$1,121,096	\$1,166,662	\$1,269,049	\$1,384,289	\$1,424,026
ESDs	\$57,479	\$62,425	\$67,904	\$79,316	\$81,593
Special Districts	\$9,957	\$9,673	\$10,521	\$12,608	\$12,971
Austin Community College-Elgin	\$11,522	\$13,735	\$14,940	\$17,345	\$17,842
Total Entity Allocations	\$1,840,517	\$1,917,596	\$2,085,885	\$2,252,012	\$2,316,659

ACTUAL EXPENDITURES

Payroll Expenses	\$1,143,580	\$1,292,348	\$1,341,014	\$1,520,527	\$1,585,459
Supplies & Materials	\$10,951	\$35,290	\$16,287	\$23,000	\$20,500
Operating	\$75,707	\$82,078	\$76,480	\$148,500	\$159,600
Traning & Education	\$12,818	\$16,942	\$20,138	\$30,500	\$29,500
Utilities & Building Maintenance	\$60,611	\$49,306	\$48,286	\$62,500	\$53,500
IT Maintenance & Support	\$122,338	\$87,368	\$89,045	\$136,000	\$116,000
Debt Service & Capital Outlay	\$45,769	\$111,166	\$149,203	\$111,000	\$49,500
ARB & Arbitration Expenses	\$34,576	\$40,353	\$30,989	\$46,500	\$46,600
Contracts & Professional Srvs	\$159,011	\$187,957	\$151,330	\$178,485	\$261,000
Total Expenditures	\$1,665,361	\$1,902,808	\$1,922,772	\$2,257,012	\$2,321,659

Financial Charts

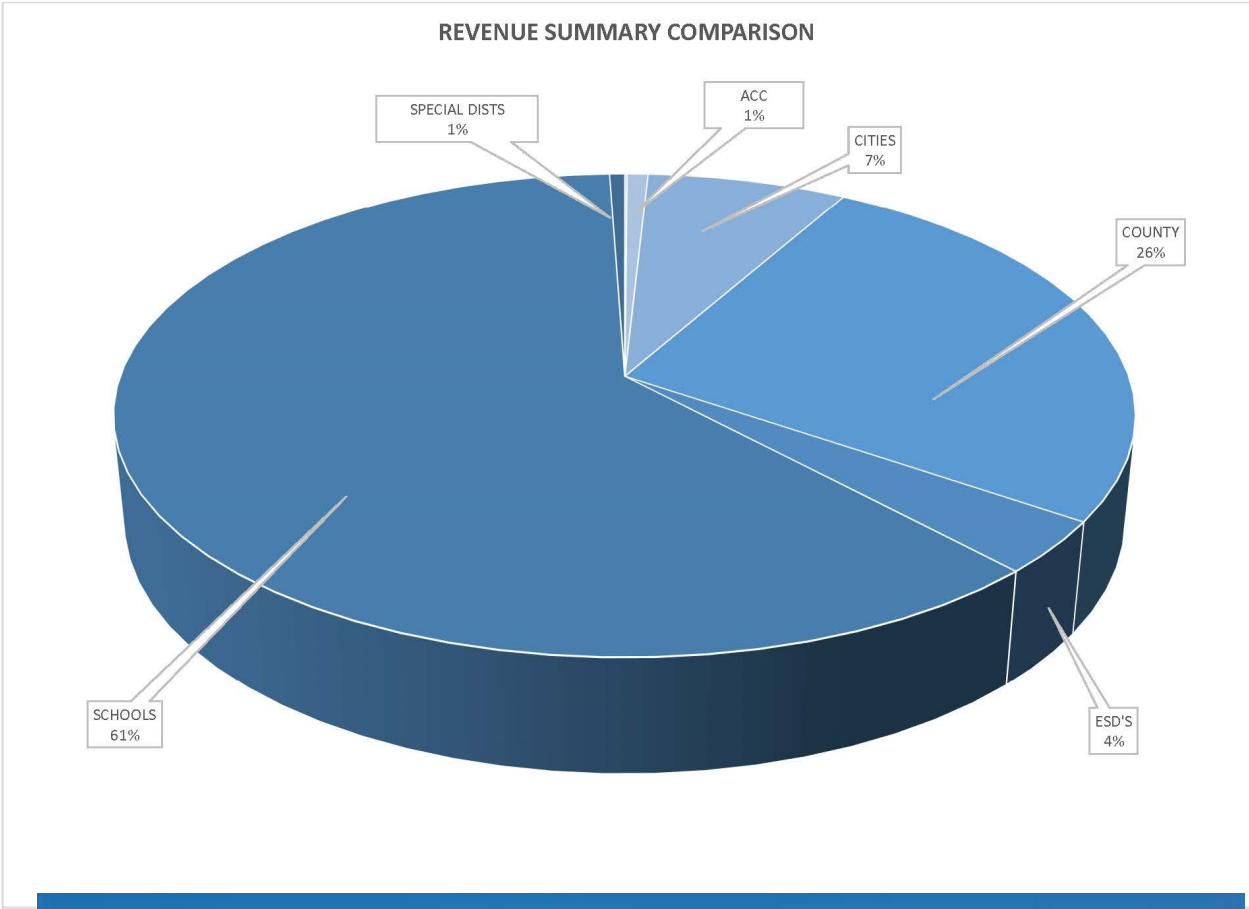


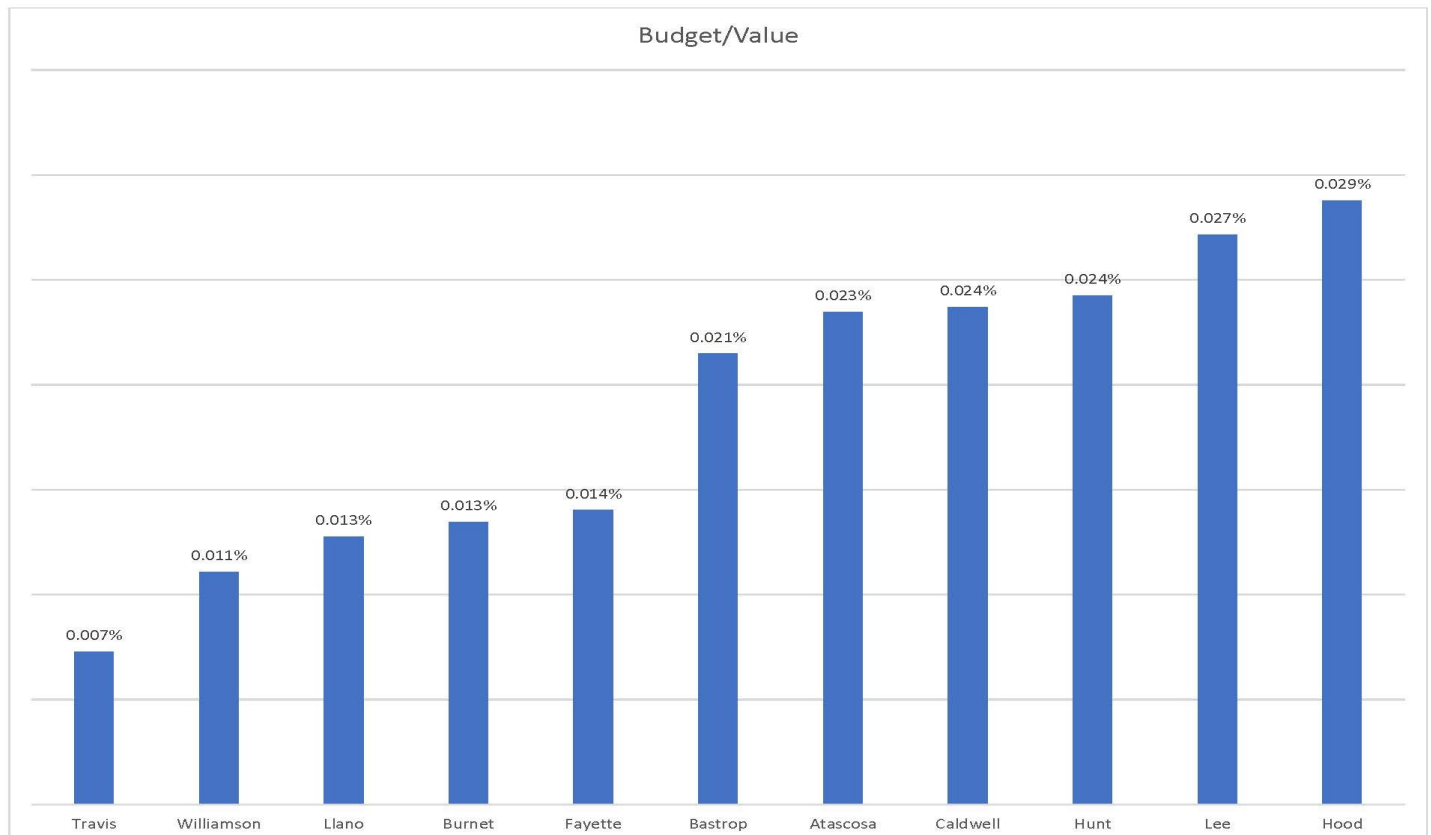
Image Source: Bastrop ISD

Central Appraisal District Comparative

A helpful statistic for weighing Central Appraisal District Performances is made by comparing the budget to total market value. This measures appraisal and operating efficiencies based on how much it costs to produce a market value appraisal roll. This is a cost / budget percentage obtained by dividing the market value by the budget.

2019 CAD Budget Cost as a Percentage of Market Value

District	Overall Value	Budget	Budget/Value
Atascosa	\$6,814,481,507	\$1,600,117	0.023%
Bastrop	\$10,504,047,074	\$2,257,012	0.021%
Burnet	\$10,870,569,548	\$1,463,781	0.013%
Caldwell	\$4,605,202,804	\$1,092,223	0.024%
Fayette	\$7,411,421,263	\$1,039,938	0.014%
Hood	\$9,444,824,711	\$2,717,420	0.029%
Hunt	\$11,013,547,409	\$2,670,805	0.024%
Lee	\$3,641,890,103	\$988,965	0.027%
Llano	\$7,430,028,269	\$949,108	0.013%
Travis	\$267,104,369,688	\$19,486,627	0.007%
Williamson	\$78,940,402,948	\$8,755,800	0.011%



Comptroller Property Tax Assistance Division Studies

Bastrop Central Appraisal District Requirements and Responsibilities

The Texas Property Tax Code governs the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors appointed by the taxing units constitutes the district's governing body.

The Bastrop Central Appraisal District is required to determine the market value of taxable property and the prescribed equalization. Appraisal districts are required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices. An Appraisal Review Board hears disagreements between property owners and the appraisal district about the value and/or the taxability of property.

Appraisal districts do not set tax rates or the amount of taxes owed.

Appraisals established by Bastrop Central Appraisal District allocate the year's property tax burden on the basis of each taxable property's January 1st market value.

State of Texas

The Texas Comptroller's Property Tax Assistance Division closely monitors appraisal districts for their accuracy in valuing property.

In 2010, the Property Tax Assistance Division began alternating, every other year, between a Property Value Study and a Methods and Assistance Program review for each central appraisal district.

Property Value Study—The Property Value Study has 2 functions—to assess the median level of appraisal for each central appraisal district and to determine if the values are at or near market value, for school funding purposes. Each central appraisal district must have a compliance ration between 95—105% comparing appraised value to market sales.

Methods and Assistance Program Review - Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every 2 years. The Methods and Assistance Program review checks and ensures that appraisal districts are compliant with International Association of Assessing Officers standards and Property Tax Assistance Division standards.

Property Value Study—Accuracy of Appraisals

The median level of appraisal measures the accuracy of a CAD's appraisals in relation to the standard of 100 percent of market value. The COD expresses, as a percentage of the median, the average absolute deviation of the appraisal ratios in a sample from the sample's median. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The International Association of Assessing Officer's Standard on COD is 15 or less.

The Property Value Study preliminary findings for 2020 will not be available until January of 2021. Final findings will be available August of 2021.

The Property Value Study final findings for 2018 were available August 2019.

Property Value Study	Market Value	Median Level of Appraisal	COD Coefficient of Dispersion
2018 Bastrop CAD	\$6,911,224,427	1.00	10.45

Source: <https://comptroller.texas.gov/auto-data/PT2/PVS/2018F/0110000001A.php>



Methods and Assistance Program (MAP) Review

This review is conducted in accordance with Tax Code Section 5.102(a) and related to Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayers assistance, operating procedures, and appraisal standards.

As part of the Methods and Assistance Program review process, the appraisal district is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals, and related materials necessary for the completion of this review. The Comptroller reviews the sent data and also collects related information at the time off the on-site review and compares the central appraisal district records to existing property, locating properties using district maps. Each appraisal district is reviewed on the years opposite the biennial Property Value Study. The rating obtained by Bastrop Central Appraisal District is the highest rating possible for this program.

The final Methods and Assistance Program review results are available in December of each year.

Glenn Hegar Texas Comptroller of Public Accounts Methods and Assistance Program (MAP) Review Bastrop Central Appraisal District—2019 Tier 2	
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Mandatory Requirement	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are the values reproducible using the appraisal district's written procedures and appraisal	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Methods and Assistance Program (MAP) Review

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

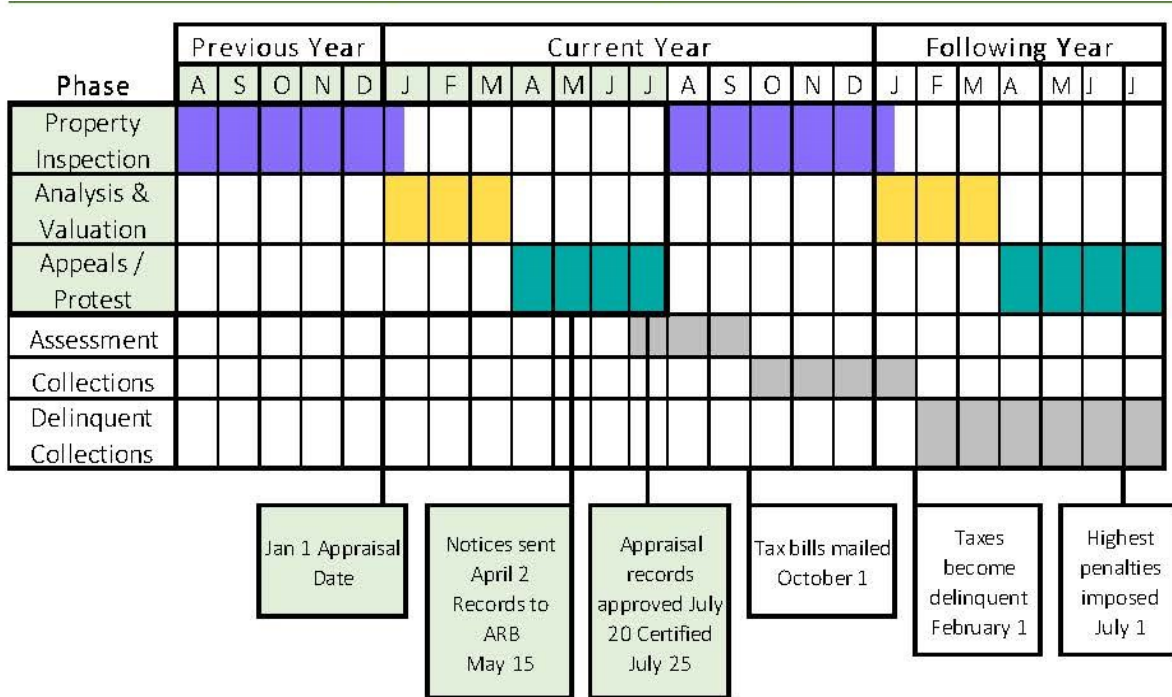
Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/ Total Question) x 100
Governance	15	15	100
Taxpayer Assistance	10	10	100
Operating Procedures	22	22	100
Appraisal Standards, Procedures and Methodology	30	30	100

Source: <https://comptroller.texas.gov/taxes/property-tax/map/2019/index.php>

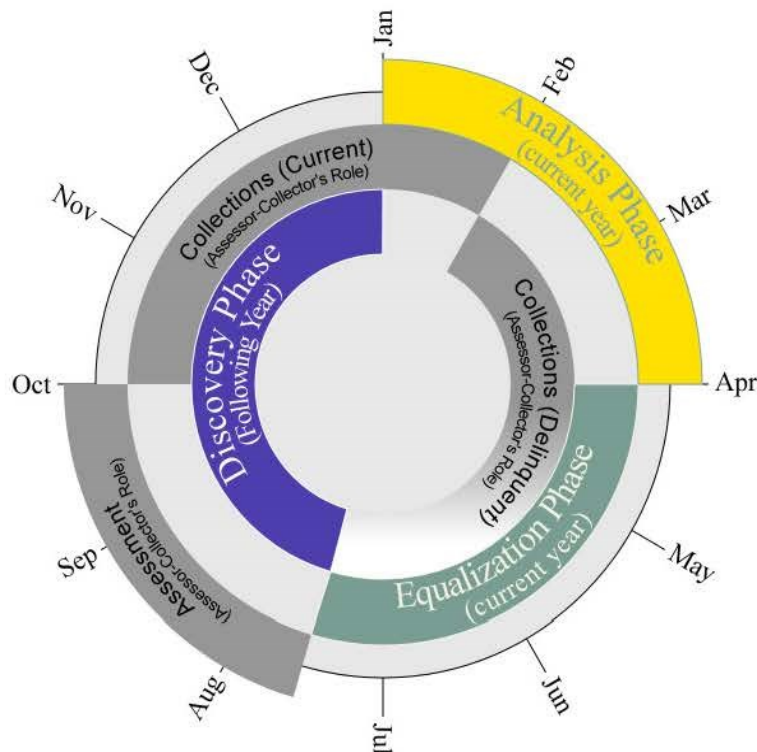


Image Source: City of Elgin

Appraisal Calendar / Appraisal Cycle



Some dates are approximate



General Appraisal Calendar

Month	Day	Important Dates in the Appraisal Process
JAN	1	Date that current year taxable values and exemptions are determined (except for some inventories appraised Sept 1.)
FEB	1	The date that the previous year's taxes become delinquent if unpaid.
APRIL	1	Or as soon as possible after this date, the chief appraiser should mail Notices of Appraised Value on the property owners/agents whose property qualifies under Sec 25.19 of the Tax Code.
APRIL	15	The last day for property owners to file renditions unless they filed an extension. April 1 deadline due to entities within the appraisal district grant free port exemption.
APRIL	30	• Last day for property owners to file applications or certain reports with the Central Appraisal District including: • Certain Exemptions • Notice to the Chief Appraiser that property is no longer entitled to an exemption that does not require an annual application • Application for special appraisal or notice to the Chief Appraiser that the property no longer qualifies for 1-D or 1-D-1 agricultural, open space, recreational park and scenic land, and public access airport property • Railroad rolling stock reports • Requests for separate listings of separately owned property (undivided interest properties) • Request for proportionate taxation of planned unit development
MAY	15	Last day to file a protest with the ARB for the current year (or 30 days after the notice was mailed, whichever is later.)
JULY	25	Date that the Chief Appraiser should certify the appraisal roll to the taxing jurisdictions
SEPT	1	Alternate date for the appraisal inventory if applied for by the property owner and granted by the Chief Appraiser.

Note: When the deadline falls on a weekend or holiday, the tax code designates the deadline as the next regular business day.

Departments

Bastrop CAD is divided into four departments. Appraisal, Administrative Support, GIS/Records and HR/Finance. The appraisal functions for Bastrop CAD is divided further into two departments—Real and Business Personal Property. Bastrop CAD has 11 registered appraisers with Texas Department of Licensing and Regulation; 5 of whom have attained the Registered Professional Appraiser State designation. Two of our staff hold professional appraisal licenses with the Texas Appraiser Licensing and Certification Board. Kyle Schuette is a Licensed Residential Appraiser and I hold a Certified General Appraiser license.

Real Property Field Work

Fieldwork includes inspection of properties that typically include remodels, repairs, demolitions, and finish-out permits, as well as those properties flagged for a field inspection. New construction generally denotes a new improvement. Physical site visits typically occur on any building permit that affects value as well as any property that was partially complete as of January 1st of the prior appraisal year. Field work may also include a review of sold properties, as well as those properties under litigation. Field work can be conducted through physical on-site visits or by aerial imagery. Every property is required to have an inspection date (physical or aerial) less than 6 years pursuant to standards set by the Property Tax Assistance Division (PTAD) of the Texas Comptrollers Office and the International Association of Assessing Officers (IAAO).

Real Property Analysis

Neighborhoods, market areas and properties that are valued on an annual basis is based primarily on market activity. In mass appraisal we utilize ratio study analysis—comparing sale prices to appraised values. Cost schedules are reviewed annually for necessary adjustments. Income and expense analysis, and sales review assists in developing models for the mass appraisal of the majority of property types. There is a difference between Mass Appraisal and Fee Appraisal. In the development of value for ad valorem tax purposes, Mass Appraisal is the technique. Mass Appraisal is the systematic appraisal of a group of properties as of a given date using standardized procedures and statistical testing. Fee Appraisal is defined as an appraisal of properties one at a time for pay (fee).

Business Personal Property

The Business Personal Property department conducts inspection of many businesses annually, collecting pertinent data on all new businesses, and placing zero-values on the accounts of businesses (inactive) that no longer exist as of January 1st. Business Personal Property also values aircraft, special inventory accounts, leased equipment companies, utilities, and pipelines within Bastrop County.

Administrative Support/GIS/Deeds

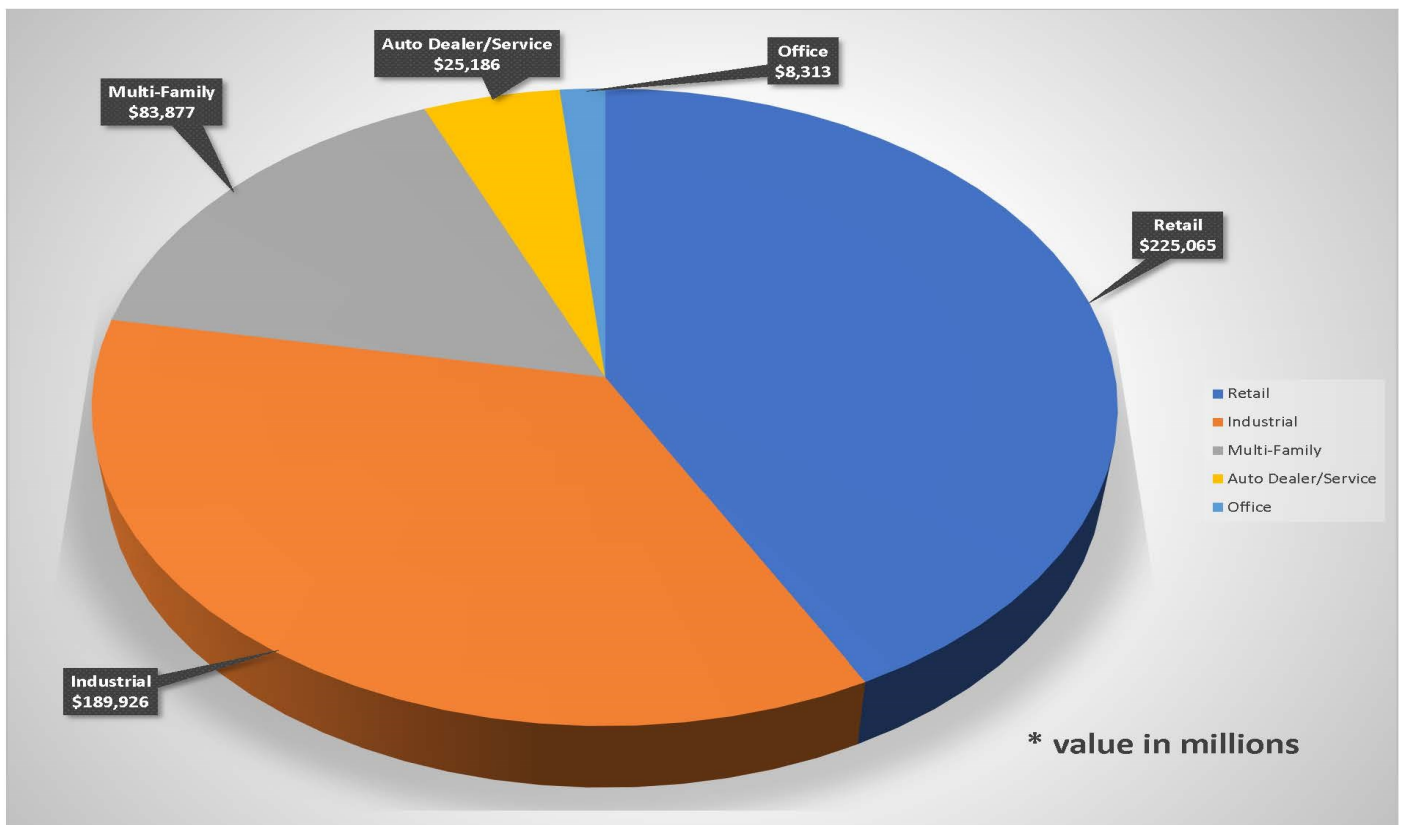
The administrative support department provides public assistance for inquires and information requests as well as administers partial and total exemptions, historical site exemptions and tax ceiling transfers. They also administer the scheduling of all informal and formal protests. This department also assists the Appraisal Review Board with minutes, finalization of protests and the certified mailing of board orders. The records department is responsible for updating all ownership changes and the Mapping department maintains the GIS data.

Appraisal Stats

SINGLE FAMILY HOMES

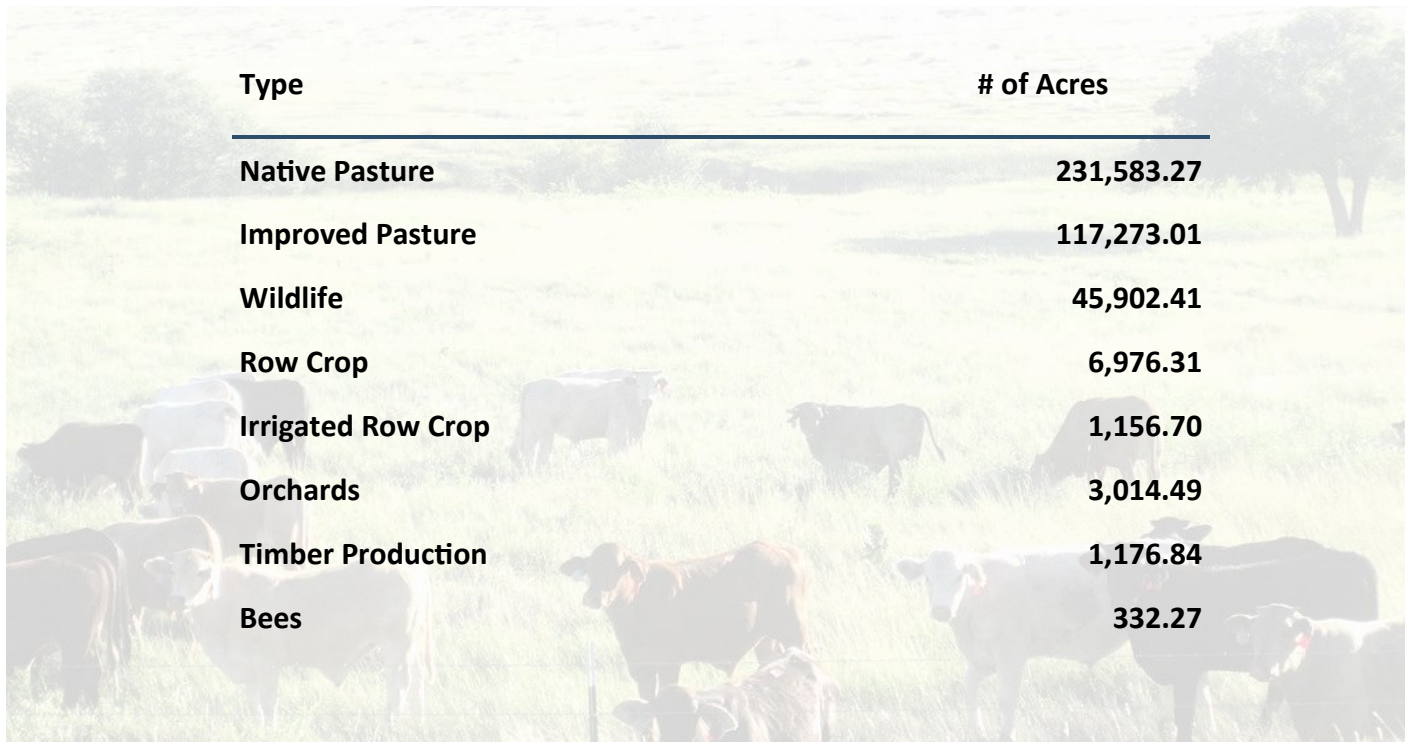
SCHOOL DISTRICT	# OF HOMES	# OF SALES	2018 MEDIAN VALUE	2019 MEDIAN VALUE	2020 MEDIAN VALUE	% CHANGE
Elgin ISD	3,526	161	\$169,066	\$181,849	\$186,826	2.7%
McDade ISD	209	2	\$146,582	\$159,895	\$162,438	1.6%
Smithville ISD	2,504	99	\$156,584	\$173,212	\$177,098	2.2%
Bastrop ISD	10,594	537	\$196,438	\$208,642	\$218,007	4.3%

COMMERCIAL REAL ESTATE



Appraisal Stats

AGRICULTURAL SPECIAL VALUE



Type	# of Acres
Native Pasture	231,583.27
Improved Pasture	117,273.01
Wildlife	45,902.41
Row Crop	6,976.31
Irrigated Row Crop	1,156.70
Orchards	3,014.49
Timber Production	1,176.84
Bees	332.27

TOP TEN TAXPAYERS



2020 Top 10 Taxpayers	Appraisal Value
HR Lost Pines Resort LLC	\$99,818,442
Bastrop Energy Partners LP	\$87,612,859
LCRA Transmission Svcs Corp	\$44,794,570
Gentex Power Corp	\$44,162,620
Union Pacific Railroad Co	\$42,822,466
BCSC LLC	\$34,174,847
Central Texas Regional Water Supply	\$24,948,916
Electric Reliability Council of Texas Inc	\$24,615,765
Bluebonnet Electric Coop Inc	\$24,324,895
The Village at Hunters Crossing LLC	\$21,361,100

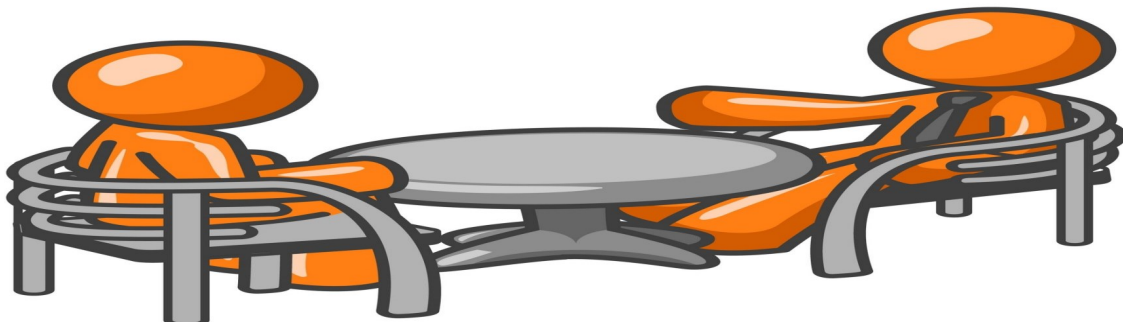
Property Protests

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and / or authorized tax agent may file an appeal with the Appraisal Review Board having authority to hear the matter protested. The district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the Appraisal Review Board.

INFORMAL PROTESTS

Prior to the scheduling of a hearing before the Appraisal Review Board, Bastrop Central Appraisal district conducts informal hearings. This process allows for an informal discussion on value and property characteristics with an appraiser and the property owner. The informal hearings typically start in May and concludes in July. In 2018 of 3,308 scheduled informal hearings, 2,734 were settled informally, or 83%. In 2019 the settlement ratio increased to 87%, with 3,873 settled out of the 4,448 scheduled. For 2020, 4,653 informal hearings were settled of the 5,375 scheduled, or 87%.

BY PROPERTY TYPE	# SCHEDULED 2018	# SCHEDULED 2019	# SCHEDULED 2020
Residential / Land	3,027	4,130	4,663
Commercial	214	200	500
Business Personal Property	67	118	212
BY TYPE OF FILER	# SCHEDULED 2018	# SCHEDULED 2019	# SCHEDULED 2020
Owner Filed	2,518	3,645	3,712
Agent Filed	790	803	1,663
BY TYPE OF FILING	# SCHEDULED 2018	# SCHEDULED 2019	# SCHEDULED 2020
Online Filing	265	756	1,667
Paper Filing	3,692	3,043	3,708



Property Protests

FORMAL PROTESTS

The Appraisal Review Board is empowered to hear all the protest of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins in early May and typical concludes in late July of each year.

The Appraisal Review Board members do not work for the appraisal district but rather arbitrate between Bastrop Central Appraisal District and the property owners that dispute their appraised value. The Appraisal Review Board is a quasi-judicial body appointed by the Board of Directors of the Bastrop Central Appraisal District.

After the hearing process, the Appraisal Review Board approves and submits a certified assessment roll to the Chief Appraiser to provide the taxing entities of Bastrop County.

APPRAISAL REVIEW BOARD STATS

ACTION OR NON-ACTION BY ARB	2018	2019	2020
Approved	186	192	134
Denied	86	102	151
Did Not Appear	363	316	281
Settled Prior to the Scheduled Meeting	967	1,061	289

Collecting Entities Served in 2019

CODE	COUNTY
G01	Bastrop County
RD1	Bastrop County Road District
SCHOOLS	
S00	Lexington ISD
S01	Elgin ISD
S02	McDade ISD
S03	Smithville ISD
S04	Bastrop ISD
CITIES	
C01	Elgin
C03	Smithville
C04	Bastrop
EMERGENCY SERVICE DISTRICTS	
ESD1	Emergency District 1
ESD1D	Emergency District 1 - Defined
ESD2	Emergency District 2
TCESD	Bastrop-Travis Counties Emergency Services District 1
SPECIAL DISTRICTS / PUBLIC IMPROVEMENT DISTRICTS	
ACC	Austin Community College - Elgin
PHCCF	Hunters Crossing Public Improvement District - Commercial
PHCCF	Hunters Crossing Public Improvement District - Commercial Flat
PHCMF	Hunters Crossing Public Improvement District - Multi-Family
PHCSF	Hunters Crossing Public Improvement District - Single-Family
WC3	WCID #3
WC3D	WCID #3 - Defined Area
MUNICIPAL UTILITY DISTRICTS (MUD)	
BVMUD	West Bastrop Village MUD
MUD1	Bastrop County MUD #1
MUD1A	The Colony MUD #1A
MUD1B	The Colony MUD #1B
MUD1D	The Colony MUD #1D
MUD1E	The Colony MUD #1E
MUD1F	The Colony MUD #1F

Exemptions

Bastrop CAD Exemptions

Taxing Unit	General Homestead	Over 65 Exemption	Disabled Person Exemption	Local Option
Bastrop ISD	\$25,000	\$10,000	\$10,000	-0-
Elgin ISD	\$25,000	\$10,000	\$10,000	-0-
Lexington ISD	\$25,000	\$16,000	\$10,000	-0-
McDade ISD	\$25,000	\$10,000	\$10,000	-0-
Smithville ISD	\$25,000	\$10,000	\$10,000	-0-
Austin Community College	-0-	\$164,000	\$164,000	1% (\$5,000 min.)
City of Elgin	-0-	\$15,000	-0-	-0-
City of Smithville	-0-	\$3,000	-0-	-0-
Bastrop County	-0-	\$25,000	-0-	-0-
Bastrop County Road	\$3,000	\$22,000	\$3,000	-0-
WCID#3 & #3D	-0-	\$10,000	\$10,000	20% (\$5,000 min.)
City of Bastrop	-0-	-0-	-0-	-0-
Bastrop County MUD #1	-0-	-0-	-0-	-0-
Bastrop County ESD #1	-0-	-0-	-0-	-0-
Bastrop County ESD #2	-0-	-0-	-0-	-0-
Bastrop-Travis Cts ESD #1	-0-	-0-	-0-	-0-
The Colony MUD #1A	-0-	-0-	-0-	-0-
The Colony MUD #1B	-0-	-0-	-0-	-0-
The Colony MUD #1D	-0-	-0-	-0-	-0-
The Colony MUD #1E	-0-	-0-	-0-	-0-
The Colony MUD #1F	-0-	-0-	-0-	-0-
West Bastrop Village MUD	-0-	-0-	-0-	-0-

VETERANS DISABILITY

10% - 29% -- \$5,000 off market value

30% - 49% -- \$7,500 off market value

50% - 69% -- \$10,000 off market value

70% - 100% -- \$12,000 off market value

100% Disabled Veteran/Unemployable = 100% exempt on homestead only

Legislative Changes

The 2019, 86th Texas Legislature produce many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. Some of the changes are listed below.

- ◆ **HB 639** this bill amends Sec. 23.51 (1) to require that land used principally as a ecological laboratory must have been used principally in that manner by the college or university for five of the preceding seven years to qualify for agricultural appraisal.
- ◆ **HB 1060** this bill states that the ARB will deliver board orders by certified mail if the owner requests this on their protest form. The ARB may require the owner to pay the fees. Board orders may be delivered by email if the property owner requests it on their protest form **and** provides an email address for delivery
- ◆ **HB 2241** relating to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit.
- ◆ **HB 1313** chief appraiser may not raise the value of a property that was the subject of an ARB hearing or lawsuit without clear and convincing evidence. Also, it makes all homestead exemptions passable to a surviving spouse.
- ◆ **HB 2179** this bill removes the “clear and convincing” language for removal of an ARB member for bias and allows tax agents or owners to communicate directly with the administrative district judge for purposes of having an ARB member removed.
- ◆ **HB 1802** changes the deadline for filing a request for binding arbitration of certain appraisal review board orders from 45 days to 60 days.
- ◆ **HB 1743** this bill states that the change of use penalty for ag land will be for the three years prior instead of five with an interest rate of five percent instead of seven.
- ◆ **HB 2446** adds volunteer or paid firefighters and EMS personnel to the list of people who can choose to have their address confidential on appraisal redacted.
- ◆ **SB 443** the property owner can continue to receive their HS for up to five years if their home is determined to be uninhabitable/unusable and in a disaster area that has been declared by the governor.
- ◆ **SB 58** exempts lease vehicles that are leased to the state, local government or 501 (c)(3) organization and used exclusively for religious/educational/charitable purposes. Allows the lessor to keep an electronic copy of the form instead of the original form.
- ◆ **SB 494** changes the amount of time from 2 hours to 1 hour for when a notice of public meeting due to an emergency or urgent public necessity.
- ◆ **SB 2** information requested under 41.461 may be submitted electronically. Owners of residential property that is occupied as their principal residence may request to have all communication from a CAD sent electronically and the request will remain in effect until revoked. Deletes the requirement for estimated taxes on Notices of Appraised Value. Hearings may be rescheduled by owners and agents for failure to comply with 41.461. Information not provided under 41.461 may not be used in an ARB hearing as evidence or testimony. This does not apply to the rebuttal of taxpayer or agent evidence. The ARB must schedule a hearing on a protest filed by a property owner who is 65 years of age or older, disabled, or a military service member before scheduling agent protest.

Valuing Bastrop County

“Valuing” our communities through service projects.

The employees of Bastrop CAD have volunteered their time and resources to community service projects. Serving others gives us a sense of purpose and satisfaction. More often than not, we at Bastrop CAD find that serving our community brings joy to our lives and enhances our relationships. Covid-19 limited our personal participation in service projects. From March to November we held employee luncheons, in an effort to support the restaurant industry of Bastrop County. We do not use any district funds for the luncheons.

February 2020 Project - “We Care Bags” - Elgin Nursing and Rehabilitation Center

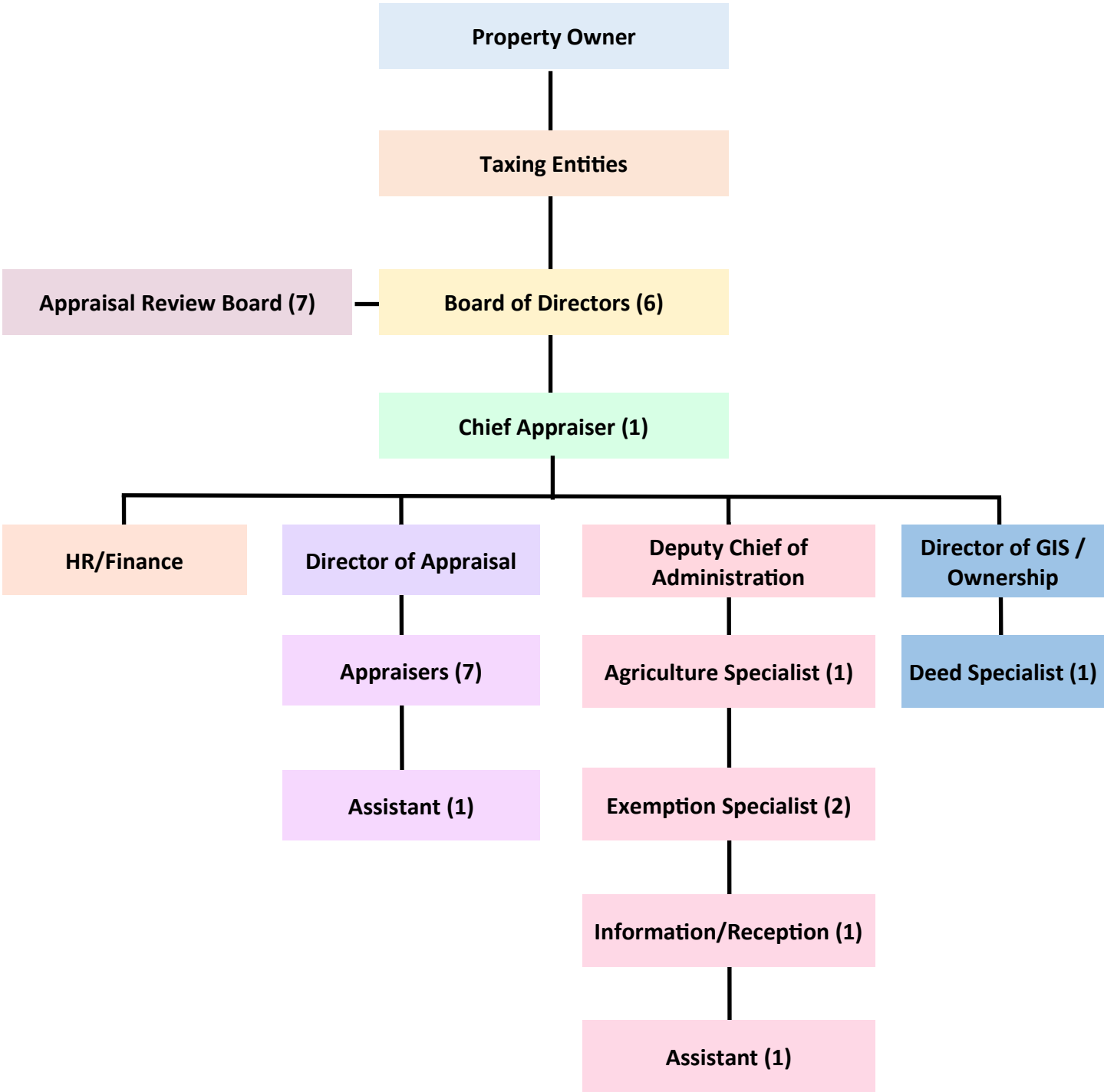
This project was organized by Gayle Junker. From January through February 10th employees collected goodies, such as socks, chap stick, lotions, snacks, candies, trinkets and personal hygiene items. We assembled 108 “We Care Bags” for the residents of the Elgin Nursing and Rehabilitation Center. Employees showed their support and recognition of Breast Cancer Awareness by wearing pink and collecting a monetary donation that was matched by our law firm, McCreary, Veselka, Bragg & Allen. A total of \$1,040 dollars was raised.

November 2020 Project - Gobble Kits - Feed the Need

This project was organized by Leslie Muller. A start of a tradition for Bastrop CAD. In 2019 our goal was 5 Gobble Kits and we assembled 13. For 2020 we set our goal at 15 and we far exceeded that goal. The generosity of our staff resulted in a total of 22 Gobble Kits!



Organizational Chart



Bastrop CAD Board of Directors

**Bastrop Central Appraisal District
212 Jackson Street
Bastrop, Texas 78602**

Telephone: 512-303-1930

Website: www.bastropcad.org

Board of Directors

David Redd, Chairman

Bill Hector, Secretary

Roderick Emanuel, Board Member

David Glass, Board Member

Dennis Snyder, Board Member

Linda Harmon, Board Member