

Kendall Appraisal District  
Mass Appraisal Summary  
Report  
2023



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# **INTRODUCTION**

The purpose of this summary report is to aid the tax-paying public in better understanding the methods and techniques utilized by the Kendall Appraisal District (KAD) in the valuation and revaluation of taxable property within Kendall County. This report attempts to comply with Standard 5 and 6 of the Uniform Standards of Professional Appraisal Practice (USPAP), Effective January 1, 2023. Kendall AD maintains detailed appraisal manuals for appraisal use.

Kendall AD is a central Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the District's boundaries. Kendall CAD consists of ten taxing entities named below:

- City of Boerne
- City of Fair Oaks Ranch
- Kendall County
- Boerne ISD
- Comfort ISD
- Cow Creek GCD
- KCWCID #1
- KCWCID #2A
- Kendall County MUD #1
- Miralomas MUD

Current state law, set out in Section 6.02 (a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county's boundaries.

## **ASSUMPTIONS AND LIMITING CONDITIONS**

Kendall CAD has taken reasonable steps to secure adequate funding; however fiscal restraints do impact the mass appraisal process. Limited resources and personnel are available to perform the appraisal. Therefore, it is not possible to physically inspect every property included on the appraisal roll. When physical inspections were conducted on real property, they were generally performed with exterior review only. It is assumed that the interior conditions are consistent with the exterior conditions. When physical inspections were made for eth valuation of personal property, inspections were made of the entire facility if allowed by the owner or management of the business.

This mass appraisal has been made under the following assumptions and limiting conditions:

- It is assumed that the title to each property is good and merchantable.
- No liability is assumed for matters of a legal nature.
- Assumptions made in the report are based on the best knowledge and judgment of the appraiser and are believed to be typical of the market.
- All properties are appraised as if free and clear of any or all liens or encumbrances, unless otherwise stated.
- Existence of hazardous materials or other adverse environmental conditions are not considered, unless otherwise indicated.
- Any drawings, photographs, plan or plats are assumed to be correct and are included solely to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local regulations and laws, unless otherwise noted.
- No responsibility is assumed for hidden or unapparent conditions in the property that may affect its value.
- It is assumed that all required license, certificates of occupancy, consents or other administrative authority from local, state, or federal governments can be obtained or renewed for any use on which the value estimate contained in this report is based.
- A specific survey and analysis of properties to determine compliances with the provisions of the Americans with Disabilities Act has not been performed and possible non-compliance has not been considered in valuing these properties.
- While it is believed all information included in the appraisal is correct and accurate, the appraiser does not guarantee such.

This report may not be used for any purposed or by any person other than the party to which it is addressed without the written permission of Kendall CAD.



## **USPAP**

The chief appraiser is the chief administrative and executive officer of the appraisal district. The chief appraiser employs and directs the district's staff, oversees all aspects of the appraisal district's operations and performs either directly or through the district staff variety of operations. The district employs nine staff who are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). Support functions including records maintenance, information and assistance to property owners, and hearings are coordinated by personnel in support services.

The chief appraiser's appraisal responsibilities include:

1. Discover, list, and appraisal all property within the CAD.
2. Determine exemptions and special use requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units, and public about matters that affect property values.

Kendall AD contracts with Capitol Appraisal Group (CAG) an appraisal firm, to appraise minerals, industrial plants, pipelines, industrial personal property, and utilities within the boundaries of the appraisal district. The district uses computer software provided by CAG for the data processing of all appraisal records, records management system, and maintenance of the digitized mapping system.

# **VALUATION APPROACH**

## **MARKET VALUE**

Market value for purposes of this mass appraisal is defined by the Texas Property Tax Code, 1.04(7), which states:

“Market Value” means that price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- A. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- B. Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- C. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

In regard to inventory held as part of a business, 23.12(a) of the Texas Property Tax Code further provides, in part; “the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business.”

The effective date of appraisals is January 1, with the exemption of inventory, which may be appraised at its market value as of September 1. To receive the September 1 appraisal date, a taxpayer must file an application by July 31.

The purpose of and intended use of the appraisals performed by the Kendall Appraisal District is to estimate market value for ad valorem tax purposes for the taxing entities located within the boundaries of Kendall Appraisal District. It is the goal of the staff of the Kendall Appraisal District to provide the best possible service to the tax paying public and the taxing entities. Kendall Appraisal District staff promotes and adheres to the professional standards and ethics as set forth by the Texas Department of Licensing and Regulation, Texas Association of Appraisal Districts, Texas Association of Assessing Officers, and the International Association of Assessing Officers (IAAO).

As of August 2023, the appraisal roll for Kendall Appraisal district indicates a total of 33,247 parcels. The breakdown by category is as follows:

A	SINGLE-FAMILY RESIDENCE .....	15,301
B	MULTIFAMILY RESIDENCE .....	154
C1	VACANT LOTS AND LAND TRACTS .....	2,886
D1	QUALIFIED OPEN-SPACE LAND .....	6,837
D2	IMPROVEMENTS ON QUALIFIED OPEN SP .....	1,275
E	RURAL LAND, NON-QUALIFIED OPEN SPA .....	3,293
F1	COMMERCIAL REAL PROPERTY .....	1,240
F2	INDUSTRIAL AND MANUFACTURING REAL .....	19
J1	WATER SYSTEMS .....	16
J2	GAS DISTRIBUTION SYSTEM .....	6
J3	ELECTRIC COMPANY (INCLUDING CO-OP) .....	50
J4	TELEPHONE COMPANY (INCLUDING CO-C) .....	46
J6	PIPELINE COMPANY .....	4
J7	CABLE TELEVISION COMPANY .....	10
L1	COMMERCIAL PERSONAL PROPERTY .....	2,110
L2	INDUSTRIAL AND MANUFACTURING PERS .....	156
M1	TANGIBLE OTHER PERSONAL, MOBILE H .....	521
O	RESIDENTIAL INVENTORY .....	952
S	SPECIAL INVENTORY TAX .....	29
X	TOTALLY EXEMPT PROPERTY .....	1,445
	 TOTAL ACRES .....	 416,781.5025



# **AREA ANALYSIS**

## **Overview of Types of Properties Appraised**

There are three major categories of property appraised by the Kendall Appraisal District. These categories are:

1. Real:
  - a. Residential (both single family and multi-family)
  - b. Commercial/Industrial
  - c. Vacant Lots (both residential and commercial)
  - d. Vacant rural land and improvements on rural land
2. Personal:
  - a. Income producing business personal property
  - b. Industrial personal properties
3. Minerals:
  - a. Oil and Gas
4. Utilities:
  - a. Telephone companies
  - b. Cable companies
  - c. Electrical companies
  - d. Fiber optics
  - e. Railroads
  - f. Pipelines
  - g. Misc. other utilities

The Property Tax Assistance Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code. The codes currently used by the Kendall Appraisal District are as follows:

- |    |   |
|----|---|
| A  | Real Property: Single-Family Residential  |
| B  | Real Property: Multifamily Residential  |
| C  | Real Property: Vacant Lots and Tracts   |
| D  | Real Property: Qualified Agricultural Land  |
| E  | Real Property: Rural Land, Not qualified for open-space land appraisal,<br>and Improvements |
| F1 | Real Property: Commercial   |
| F2 | Real Property: Industrial (Manufacturing)   |
| G1 | Real Property: Oil, Gas and Other Minerals  |
| J1 | Water   |



J2	Gas Distribution System
J3	Electric Company (Including Co-Op)
J4	Telephone Company (Including Co-Op)
J5	Railroad
J6	Pipeline Company
J7	Cable Television Company
L1	Personal Property: commercial
L2	Personal Property: Industrial (Manufacturing)
M1	Mobile Homes
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property

## **HIGHEST AND BEST USE ANALYSIS**

The highest and best use of real estate is defined as the most reasonable and probably use of land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible, and the most profitable of the potential uses. The appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

In order to complete the highest and best use analysis of a property, the appraiser must estimate the highest and best use as if the land were vacant. This estimate ignores the value of and the restrictions created by existing improvements. It is the highest value the land could have if it were available for any legal, physically possible, and economically feasible kind of development.

In determining the highest and best use, preliminary judgments are made in the field by the appraiser. The appraiser is normally aware of zoning regulations within physical boundaries of the county.

Kendall Appraisal District property appraisal cards contain information regarding lot size and frontage that allow the appraiser to make judgments on the highest and best use of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are performed in the office.

## **MARKET ANALYSIS**

National, regional, and local trends affect the universe of properties appraised in Kendall CAD. An awareness of social, economic, governmental, and environmental conditions is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed. An in-house ratio study is conducted at least once a year.

Examples of sources of general data include "Trends" issued by The Real Estate Center at Texas A&M University, "The Appraiser" published by The Texas Association of Appraisal Districts, and the "Texas Assessor's" published by the Texas Association of Assessing Officers. When possible, local sources such as lending institutions, local realtors, the Chamber of



Commerce, and articles published in the local and area newspaper are used to obtain financing information, market trends and information, demographics, and labor statistics.

Sales information is received from various sources. Sales confirmation letters are mailed to each buyer and seller when a property changes hand. In addition, sales information is obtained from local realtors, fee/land appraisers, and lending institutions.

County deed records are regularly checked for new real estate transactions. Kendall CAD uses county deed records to generate sale confirmation letters for each buyer and seller to obtain detailed information on the sale. Because full sales disclosure is not mandatory in the State of Texas only a small percentage of letters are returned with useful information. This is a serious problem in that there is usually inadequate sales data to perform as thorough an analysis of sales data as USPAP would require. However, every effort is made to use what data is available. The property Tax Assistance division also sends out sales letters and that data is made available to the appraisal district at least once a year.

Kendall Appraisal District currently does reappraisals on a three-year basis. The reappraisal includes the inspection of properties and the updating of all information on the properties. Sales and market analysis are performed each year on residential properties, as information is available. Each year new properties are inspected, measured, and added to the roll. In addition, building permits are obtained and changes to property records are made accordingly. Individual properties are also reappraised with changes to the condition as the property warrants; for example, fire, remodeling, or an addition or demolition of a portion of the improvement. Refer to the ***Kendall Appraisal District Re-Appraisal Plan for year 2022-2023*** for further information on reappraisal requirements.

When performing field work, the appraiser carries property record cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, sketches of improvements as well as any available detailed information of the improvements. A copy of a property record card may be obtained at the appraisal office.

Field inspections require the appraiser to check all information on the property record cards and to update if necessary. If physical inspection of the property indicates changes to improvements, the appraiser notes these changes in the field. Examples of types of changes may be condition or effect age of the improvements as well as additions to the improvements. The classification of residential properties is also reviewed during the revaluation process. New improvements are also added at this time.



## **DATA COLLECTION AND VALIDATION**

Kendall Appraisal District cost and value schedules include land and residential improvements. Residential schedules are built and maintained using current market (sales) data. Commercial schedules are developed by using information from Marshall & Swift Valuation Services and local factor adjustments. Personal property schedules reflect information obtained from national valuation publications, such as Marshall and Swift, business personal property renditions, and on-site inspections. Marshall & Swift valuation Services is nationally recognized source for residential, commercial, and personal property cost schedules. Cost manuals are based on cost per square foot and also the unit in place method. The unit in place method involves estimating cost by using actual building components. Marshall & Swift provides the base price of buildings as per classification with modifications for equipment and additional items. The schedule is then modified for time and location. Business personal property renditions are confidential sources of information field by business owners. However, data from rendition may be compared with data from cost manuals and used to test for accuracy.

Data on individual properties is also collected from the field, compiled, and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser estimates the age and determines the condition of the improvements. This data is used to compile depreciation (loss of value) tables, and any notes pertaining to the improvements are made at this time.

Currently, single family dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications range from a class Low to a class Exceptional. Low is the most basic of structures using the poorest quality materials and lowest workmanship. An Exceptional structure is of the highest possible quality using only the best of materials and the highest and best quality workmanship available. For any dwelling that exceeds the general description of the top-most classification, a special class is assigned.

Age of building is used to estimate depreciation and based on effective age of the improvements. Effective age is the age the property appears to be due to maintenance and upkeep. Effective age for a house that is property maintained may be its actual or chronological age. However, if a structure suffers from deferred maintenance due to neglect, its effective age may be older than the actual age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

Depreciation is also estimated by condition of the improvements. Condition ranges from unsound to excellent. Appraisals are based on exterior observations, however, if the taxpayer requests, an interior inspection may be made.

Foundation failure may occur in varying degrees and may also result in loss of value. The appraiser makes allowances for foundation problems on a case-by-case basis determined by the cost of the repair.

Additional depreciation may be estimated for a variety of reasons including functional obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples on economic obsolescence may be proximity to correctional facilities, location of residences outside city limits with no access to city amenities, residences located on farm and ranch land, etc.

### **VALUATION ANALYSIS**

Kendall Appraisal District valuation schedules are divided into three main classifications: residential, commercial, and personal property. These schedules are based on the most current market and cost data available. Miscellaneous special categories such as mobile homes, special inventory, and agricultural land are appraised using different techniques, which are addressed later in this report. Depreciation tables/schedules are also included within these schedules. These tables are calibrated from costs as well as sales data and updated as needed. These tables and schedules are included in Kendall Appraisal District appraisal manuals. Kendall Appraisal District utilizes a properly specified and calibrated computer assisted mass appraisal



model (CAMA) developed by its software vendor. The CAMA model values individual property characteristics based on their contributory value to the total property value. Contributory value for each property segment (characteristic) is determined by sales analysis and local building costs. The model accesses appraisal cost schedules for each segment developed and maintained by Kendall AD and calculates the total market value for each property.

### **RESIDENTIAL SCHEDULES**

Residential valuation schedules are cost based tables modified by actual sales data from the county. That is, the cost reflects actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or the value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local chief appraisers and brokers.

The residential schedule is based on the size, age, and condition of the structure, quality of construction, contributory value of extra items, and land value. Each of these variables has a direct impact on the cost as well as the property. The following is an example of each of the variables and how they affect market value:

1. Quality of construction: Residential construction may vary greatly in quality of construction. The type of construction, cost of material used, the quality of the workmanship, and the attention paid to detail all affects the quality. The cost and value of residential property will vary greatly depending on the quality of the construction. Kendall Appraisal District's residential schedules currently class houses based on quality of construction ranging from Exceptional (highest) to Low (lowest). Within class, the KAD can recognize above average attributes by imposing a plus (+) factor.
2. Size of structure: The size of a structure also has a direct impact on its cost as well as value. The larger the structure, the less the cost per square foot. Kendall



Appraisal District's schedules are designed using linear regression based on square footages.

3. Condition of improvements: Kendall Appraisal District captures the condition of real improvements via its classification codes Scrap to Excellent, with Scrap being unusable and Excellent representing excellent or superior condition.
4. Age of Structure: Age is the primary factor when determining residential depreciation. Effective age and chronological age may be the same or different depending on the condition of the structure.
5. Extra items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include storage buildings, swimming pools, fireplaces, additional baths, etc.
6. Land value: Kendall Appraisal district values land based on market data. Other recognized methods of land valuation may be used when market data is limited. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

### **COMMERCIAL SCHEDULES**

Commercial properties are valued using valid market transactions in the area, along with Marshall and Swift Valuation schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using physical observation of the property.

### **PERSONAL PROPERTY SCHEDULE**

The personal property schedules value business furniture, fixtures, and equipment as well as inventory that are taxable by law. Business vehicles located within the appraisal district boundaries are also appraised for ad valorem tax purposes.

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their income producing personal property each year.

Rendered values are used on business personal property if the value is reasonable for the type of business when compared to similar business renditions and personal property cost schedules. Should the rendered values not be accepted, personal property is appraised using current cost schedules. Value on all business personal property not rendered is established using cost schedules for the type of business being valued. Depreciation is determined by the age of the property and its expected life. Schedules are available in the appraisal district office.

Business vehicles are valued based on the NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The trade-in value may also be obtained from "Car-Point" or other websites available on the internet. When adverse factors such as high mileage are known, then the appropriate adjustments are made to the value. The Kendall Appraisal District uses data obtained from "Just Texas" for vehicles that registered as commercial vehicles.

### **STATISTICAL ANALYSIS**

Statistics are a way to analyze data and study characteristics of a collection of properties. In general, it is not feasible to study the entire population. Statistics are used to test representative samples of the population.

Kendall Appraisal District's statistical analysis for real estate is based on measures of central tendency and measures of variability. The measure of central tendency determines the center of a distribution. The measures of central tendency utilized with the aid of computer-based programs are the mean, median, mode, and the weighted mean.

Kendall Appraisal District measures variability by calculating a coefficient of dispersion (COD). The COD is used to indicate the spread from the measure of central tendency. Statistical bias is measured by the price related differential (PRD). The PRD indicates how high price properties are appraised in relations to low price properties.

These statistics are included in the district's ratio studies and may be obtained from the appraisal office.



## **INDIVIDUAL VALUE REVIEW PROCEDURES**

In order for comparable sales data to be considered reliable it must contain a sales date, sales prices, financing information, tract size, and details of the improvements. Sales data is gathered by sending sales letters to the buyers and sellers of properties when deeds are filed with the county clerk. Commercial sales are confirmed from the direct parties involved whenever possible. Local realtors, fee/land appraisers and lending institutions are also considered reliable sources for sales confirmation. Kendall AD utilizes comparable sales analysis to ensure that sold properties are not valued differently than unsold properties. Sales are adjusted to reflect a January 1 market value, as are unsold properties.

Sales data is compiled and the improved properties are physically inspected and photographed. All data listed on the property record card is verified and updated as needed including building classifications, building size, and additions or new outbuildings, condition of structures and any type of change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value. Kendall AD adheres to IAAO's *Standard on Sales Verification* and only considers arms-length transactions as indicators of current market value. Examples of sales typically no considered good indicators of market value are:

1. Properties acquired through foreclosures or auction.
2. Properties sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Outliers. Sales may be unusually high or low when compared with typical sales in the same market.
6. Property purchased through an estate.
7. Sales involving intangibles or personal property that cannot be verified.



Due to the population size and nature of Kendall County, it is often difficult to obtain sufficient sales data to meet USPAP standards for analysis of sales and exception is taken to USPAP Standard 6 in this area.

### **PERFORMANCE TESTS**

Sales ratio studies are used to evaluate the district's mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. Kendall Appraisal District uses ratio studies not only to aid in the revaluation of properties, but also to test the Comptroller's Property Tax Assistance Division property value study results.

Sales ratio studies are usually performed in the spring of the year to test cost schedules. They may also be performed at another time deemed appropriate by the chief appraiser. Prior to running the ratio reports, individual properties which have sold are reviewed for appraisal accuracy. Property record cards indicating the results of the field inspections are used to further aid in the analysis and decision making.

Ratio studies are generally calculated countywide and by school district for each category of property having enough sales data. Residential sales are also analyzed by construction type and class. Kendall Appraisal District's goal is to achieve appraisal accuracy .95 and 1.05 percent of market value and adjusts its cost and value schedules accordingly. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes, if any, that need to be made. If properties that fall outside of the common parameters (referred to as outliers) are held out or not included in the study, these properties shall be identified, and explanations given for their exclusion from the ratio study.

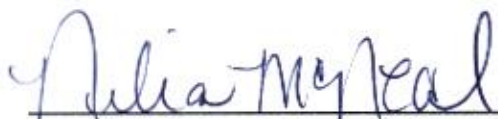
**STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE**

<b>Name</b>	<b>Title</b>	<b>Level</b>	<b>TDLR #</b>
Nelia McNeal	Chief Appraiser	RPA CCA	70408
Debbie Valderas	Appraiser	RPA	73382
Katherine Nini	Admin Assistant		
Melissa Checkovage	Appraiser	RPA	73966
Steve Erickson	Appraiser	RPA	74420
Cindy Klein	BPP Appraiser	RPA	72246
Katie McDaniel	Appraiser	RPA	74876
Laura Lozano	Deed Clerk		77563
Lanell Pfeiffer	Deputy Chief Appraiser		77897

## CERTIFICATION STATEMENT

I certify that to the best of my knowledge and belief:

- The statements of fact contained in this report are true and accurate.
- The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions. They are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice.
- I may not have made a personal inspection of each and every property subject of this report.

A handwritten signature in blue ink, reading "Nelia McNeal", is written over a horizontal line.

Nelia McNeal, Chief Appraiser  
Kendall Appraisal District



**2023 CERTIFIED TOTALS**

## CAD - KENDALL APPRAISAL DISTRICT

Property Count: 33,246

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		2,533,679,820			
Non Homesite:		2,146,905,817			
Ag Market:		4,822,844,584			
Timber Market:		620,070			
			<b>Total Land</b>	(+)	9,504,050,291
Improvement		Value			
Homesite:		5,916,294,239			
Non Homesite:		3,111,565,972			
			<b>Total Improvements</b>	(+)	9,027,860,211
Non Real		Count	Value		
Personal Property:	3,028		582,194,651		
Mineral Property:	0		0		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	582,194,651
			<b>Market Value</b>	=	19,114,105,153
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,823,464,654	0			
Ag Use:	21,905,745	0	<b>Productivity Loss</b>	(-)	4,801,557,229
Timber Use:	1,680	0	<b>Appraised Value</b>	=	14,312,547,924
Productivity Loss:	4,801,557,229	0			
			<b>Homestead Cap</b>	(-)	1,668,819,394
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	12,643,728,530
			<b>Total Exemptions Amount</b>	(-)	1,592,231,383
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	11,051,497,147

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 11,051,497,147 \* (0.000000 / 100)

Certified Estimate of Market Value:	19,043,810,375
Certified Estimate of Taxable Value:	11,010,155,600

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2023 CERTIFIED TOTALS**

Property Count: 33,246

CAD - KENDALL APPRAISAL DISTRICT  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
CH	2	473,230	0	473,230
DV1	199	0	1,630,000	1,630,000
DV1S	13	0	60,000	60,000
DV2	123	0	1,099,500	1,099,500
DV2S	4	0	30,000	30,000
DV3	196	0	1,813,670	1,813,670
DV3S	7	0	60,000	60,000
DV4	421	0	3,365,280	3,365,280
DV4S	24	0	228,000	228,000
DVHS	647	0	351,304,259	351,304,259
DVHSS	39	0	14,475,124	14,475,124
EX	2	0	4,472,580	4,472,580
EX-XG	25	0	33,175,300	33,175,300
EX-XI	4	0	8,727,810	8,727,810
EX-XJ	5	0	31,992,630	31,992,630
EX-XR	13	0	3,082,840	3,082,840
EX-XU	144	0	9,030,310	9,030,310
EX-XV	606	0	1,122,710,370	1,122,710,370
EX366	648	0	586,110	586,110
FRSS	2	0	979,066	979,066
HT	1	0	0	0
MASSS	5	0	2,935,304	2,935,304
<b>Totals</b>		<b>473,230</b>	<b>1,591,758,153</b>	<b>1,592,231,383</b>

**2023 CERTIFIED TOTALS**

Property Count: 8,898

CBN - CITY OF BOERNE  
Grand Totals

5/17/2024 10:55:25AM

Land		Value			
Homesite:		652,844,557			
Non Homesite:		903,662,685			
Ag Market:		46,503,159			
Timber Market:		0	<b>Total Land</b>	(+)	1,603,010,401
Improvement		Value			
Homesite:		1,477,483,869			
Non Homesite:		1,491,791,632	<b>Total Improvements</b>	(+)	2,969,275,501
Non Real		Count	Value		
Personal Property:	1,365		243,190,270		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	243,190,270
					4,815,476,172
Ag	Non Exempt	Exempt			
Total Productivity Market:	46,503,159	0			
Ag Use:	91,870	0	<b>Productivity Loss</b>	(-)	46,411,289
Timber Use:	0	0	<b>Appraised Value</b>	=	4,769,064,883
Productivity Loss:	46,411,289	0			
			<b>Homestead Cap</b>	(-)	355,925,657
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	4,413,139,226
			<b>Total Exemptions Amount</b>	(-)	926,195,593
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	3,486,943,633

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	16,015,748	15,868,188	53,839.07	53,973.56	48		
DPS	291,295	291,295	934.51	934.51	1		
OV65	526,160,762	512,934,640	1,756,146.16	1,775,087.53	1,328		
<b>Total</b>	<b>542,467,805</b>	<b>529,094,123</b>	<b>1,810,919.74</b>	<b>1,829,995.60</b>	<b>1,377</b>	<b>Freeze Taxable</b>	(-) 529,094,123
<b>Tax Rate</b>	<b>0.4766000</b>						
						<b>Freeze Adjusted Taxable</b>	= 2,957,849,510

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 15,908,030.50 = 2,957,849,510 \* (0.4766000 / 100) + 1,810,919.74

Certified Estimate of Market Value: 4,801,732,590  
 Certified Estimate of Taxable Value: 3,477,581,615

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2023 CERTIFIED TOTALS**

Property Count: 8,898

CBN - CITY OF BOERNE  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	2	0	0	0
DP	50	0	0	0
DPS	1	0	0	0
DV1	52	0	491,000	491,000
DV1S	6	0	25,000	25,000
DV2	32	0	262,500	262,500
DV2S	2	0	15,000	15,000
DV3	58	0	564,000	564,000
DV3S	2	0	20,000	20,000
DV4	154	0	1,236,000	1,236,000
DV4S	6	0	48,000	48,000
DVHS	227	0	101,074,719	101,074,719
DVHSS	10	0	3,198,687	3,198,687
EX	2	0	4,472,580	4,472,580
EX-XG	14	0	19,515,220	19,515,220
EX-XI	3	0	5,443,600	5,443,600
EX-XU	12	0	177,650	177,650
EX-XV	219	0	772,364,140	772,364,140
EX366	263	0	247,760	247,760
FR	4	15,413,679	0	15,413,679
HS	4,136	0	0	0
MASSS	3	0	1,626,058	1,626,058
OV65	1,384	0	0	0
OV65S	65	0	0	0
<b>Totals</b>		<b>15,413,679</b>	<b>910,781,914</b>	<b>926,195,593</b>

**2023 CERTIFIED TOTALS**

Property Count: 884

CFO - FAIR OAKS RANCH  
Grand Totals

5/17/2024 10:55:25AM

Land		Value			
Homesite:		185,869,821			
Non Homesite:		33,051,093			
Ag Market:		11,257,255			
Timber Market:		0	Total Land	(+)	230,178,169
Improvement		Value			
Homesite:		418,627,530			
Non Homesite:		42,108,447	Total Improvements	(+)	460,735,977
Non Real		Count	Value		
Personal Property:	32		2,552,010		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	2,552,010
			Market Value	=	693,466,156
Ag	Non Exempt	Exempt			
Total Productivity Market:	11,257,255	0			
Ag Use:	38,630	0	Productivity Loss	(-)	11,218,625
Timber Use:	0	0	Appraised Value	=	682,247,531
Productivity Loss:	11,218,625	0			
			Homestead Cap	(-)	79,502,015
			23.231 Cap	(-)	0
			Assessed Value	=	602,745,516
			Total Exemptions Amount (Breakdown on Next Page)	(-)	63,070,958
			Net Taxable	=	539,674,558

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,621,722.05 = 539,674,558 \* (0.300500 / 100)

Certified Estimate of Market Value: 691,692,555  
 Certified Estimate of Taxable Value: 538,572,596

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 884

CFO - FAIR OAKS RANCH  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	7	464,225	0	464,225
DPS	1	105,644	0	105,644
DV1	16	0	116,000	116,000
DV2	13	0	121,500	121,500
DV2S	1	0	7,500	7,500
DV3	14	0	144,000	144,000
DV4	33	0	216,000	216,000
DV4S	2	0	24,000	24,000
DVHS	54	0	42,041,597	42,041,597
DVHSS	4	0	2,014,566	2,014,566
EX-XG	1	0	65,860	65,860
EX-XV	15	0	2,734,050	2,734,050
EX366	18	0	14,440	14,440
HS	680	3,101,076	0	3,101,076
OV65	252	11,600,500	0	11,600,500
OV65S	8	300,000	0	300,000
<b>Totals</b>		<b>15,571,445</b>	<b>47,499,513</b>	<b>63,070,958</b>



## 2023 CERTIFIED TOTALS

Property Count: 32,422

GKE - KENDALL COUNTY  
Grand Totals

5/17/2024 10:55:25AM

Land		Value			
Homesite:		2,464,555,879			
Non Homesite:		2,087,861,880			
Ag Market:		4,821,744,554			
Timber Market:		620,070			
			<b>Total Land</b>	(+)	9,374,782,383
Improvement		Value			
Homesite:		5,728,824,145			
Non Homesite:		3,039,103,623			
			<b>Total Improvements</b>	(+)	8,767,927,768
Non Real		Count	Value		
Personal Property:	3,005		581,581,691		
Mineral Property:	0		0		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	581,581,691
			<b>Market Value</b>	=	18,724,291,842
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,822,364,624		0		
Ag Use:	21,901,585		0		
Timber Use:	1,680		0		
Productivity Loss:	4,800,461,359		0		
			<b>Productivity Loss</b>	(-)	4,800,461,359
			<b>Appraised Value</b>	=	13,923,830,483
			<b>Homestead Cap</b>	(-)	1,638,423,260
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	12,285,407,223
			<b>Total Exemptions Amount</b> (Breakdown on Next Page)	(-)	1,651,217,725
			<b>Net Taxable</b>	=	10,634,189,498

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	66,627,931	60,271,996	173,604.19	182,029.04	237		
DPS	1,304,859	1,273,036	3,976.82	4,002.80	4		
OV65	2,497,153,661	2,375,556,841	7,014,043.50	7,134,255.81	5,300		
<b>Total</b>	<b>2,565,086,451</b>	<b>2,437,101,873</b>	<b>7,191,624.51</b>	<b>7,320,287.65</b>	<b>5,541</b>	<b>Freeze Taxable</b>	(-) 2,437,101,873
<b>Tax Rate</b>	<b>0.3827000</b>						
						<b>Freeze Adjusted Taxable</b>	= 8,197,087,625

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 38,561,878.85 = 8,197,087,625 \* (0.3827000 / 100) + 7,191,624.51

Certified Estimate of Market Value: 18,655,282,686  
 Certified Estimate of Taxable Value: 10,593,911,088

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 32,422

GKE - KENDALL COUNTY  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	5	16,450,272	0	16,450,272
CH	2	473,230	0	473,230
DP	246	2,159,375	0	2,159,375
DPS	6	41,823	0	41,823
DV1	189	0	1,630,000	1,630,000
DV1S	13	0	60,000	60,000
DV2	120	0	1,099,500	1,099,500
DV2S	4	0	30,000	30,000
DV3	185	0	1,818,670	1,818,670
DV3S	7	0	60,000	60,000
DV4	408	0	3,371,280	3,371,280
DV4S	24	0	228,000	228,000
DVHS	605	0	328,968,395	328,968,395
DVHSS	37	0	13,659,897	13,659,897
EX	2	0	4,472,580	4,472,580
EX-XG	25	0	33,175,300	33,175,300
EX-XI	4	0	8,727,810	8,727,810
EX-XJ	5	0	31,992,630	31,992,630
EX-XR	13	0	3,082,840	3,082,840
EX-XU	98	0	9,025,710	9,025,710
EX-XV	585	0	1,103,103,720	1,103,103,720
EX366	647	0	585,690	585,690
FR	10	28,371,075	0	28,371,075
FRSS	1	0	435,501	435,501
HS	13,183	0	0	0
HT	5	1,070,780	0	1,070,780
MASSS	5	0	2,935,304	2,935,304
OV65	5,431	51,269,145	0	51,269,145
OV65S	312	2,919,198	0	2,919,198
<b>Totals</b>		<b>102,754,898</b>	<b>1,548,462,827</b>	<b>1,651,217,725</b>

**2023 CERTIFIED TOTALS**

Property Count: 230

MCD - KENDALL COUNTY MUD #1

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		7,129,890			
Non Homesite:		36,845,055			
Ag Market:		17,823,690			
Timber Market:		0	<b>Total Land</b>	(+)	61,798,635
Improvement		Value			
Homesite:		17,441,460			
Non Homesite:		5,728,210	<b>Total Improvements</b>	(+)	23,169,670
Non Real		Count	Value		
Personal Property:	4		108,480		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	108,480
					85,076,785
Ag	Non Exempt	Exempt			
Total Productivity Market:	17,823,690	0			
Ag Use:	106,770	0	<b>Productivity Loss</b>	(-)	17,716,920
Timber Use:	0	0	<b>Appraised Value</b>	=	67,359,865
Productivity Loss:	17,716,920	0			
			<b>Homestead Cap</b>	(-)	239,526
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	67,120,339
			<b>Total Exemptions Amount</b>	(-)	1,905,620
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	65,214,719

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 423,895.67 = 65,214,719 \* (0.650000 / 100)

Certified Estimate of Market Value: 85,028,745  
 Certified Estimate of Taxable Value: 65,214,719

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2023 CERTIFIED TOTALS**

Property Count: 230

MCD - KENDALL COUNTY MUD #1

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV3	2	0	20,000	20,000
DV4	4	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	1,176,950	1,176,950
EX-XV	1	0	641,250	641,250
EX366	1	0	2,420	2,420
HS	25	0	0	0
OV65	13	0	0	0
Totals		0	1,905,620	1,905,620

**2023 CERTIFIED TOTALS****MML - MIRALOMAS MUNICIPAL UTILITY DISTRICT**

Property Count: 211

Grand Totals

5/17/2024

10:55:25AM

<b>Land</b>		<b>Value</b>			
Homesite:		17,070,835			
Non Homesite:		10,555,864			
Ag Market:		41,953,840			
Timber Market:		0	<b>Total Land</b>	(+)	69,580,539
<b>Improvement</b>		<b>Value</b>			
Homesite:		38,844,167			
Non Homesite:		5,691,653	<b>Total Improvements</b>	(+)	44,535,820
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	4		3,800		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	3,800
<b>Ag</b>	<b>Non Exempt</b>		<b>Exempt</b>		
Total Productivity Market:	41,953,840		0		
Ag Use:	50,410		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	41,903,430		0		
				<b>Homestead Cap</b>	(-)
				<b>23.231 Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	=

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 563,655.90 = 56,365,590 \* (1.000000 / 100)

Certified Estimate of Market Value: 112,707,369  
 Certified Estimate of Taxable Value: 55,489,655

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

MML - MIRALOMAS MUNICIPAL UTILITY DISTRICT

Property Count: 211

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	1	0	5,000	5,000
DV2	2	0	19,500	19,500
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	10	0	4,988,392	4,988,392
EX-XR	1	0	1,396,930	1,396,930
EX-XV	2	0	464,050	464,050
EX366	3	0	1,300	1,300
HS	88	0	0	0
OV65	31	0	0	0
<b>Totals</b>		<b>0</b>	<b>6,911,172</b>	<b>6,911,172</b>



## 2023 CERTIFIED TOTALS

Property Count: 2,035

SBL - BLANCO ISD  
Grand Totals

5/17/2024 10:55:25AM

Land		Value			
Homesite:		34,869,761			
Non Homesite:		63,439,013			
Ag Market:		1,171,831,823			
Timber Market:		0	Total Land	(+)	1,270,140,597
Improvement		Value			
Homesite:		128,382,427			
Non Homesite:		78,833,264	Total Improvements	(+)	207,215,691
Non Real		Count	Value		
Personal Property:	61		12,460,920		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	12,460,920
					1,489,817,208
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,171,831,823	0			
Ag Use:	5,066,868	0	Productivity Loss	(-)	1,166,764,955
Timber Use:	0	0	Appraised Value	=	323,052,253
Productivity Loss:	1,166,764,955	0			
			Homestead Cap	(-)	30,806,004
			23.231 Cap	(-)	0
			Assessed Value	=	292,246,249
			Total Exemptions Amount	(-)	61,021,434
			(Breakdown on Next Page)		
			Net Taxable	=	231,224,815

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	2,437,501	1,218,772	3,777.32	3,977.08	19		
OV65	60,381,903	41,165,863	191,443.50	195,771.86	185		
Total	62,819,404	42,384,635	195,220.82	199,748.94	204	Freeze Taxable	(-) 42,384,635
Tax Rate 0.7942000							
Freeze Adjusted Taxable							= 188,840,180

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,694,989.53 = 188,840,180 \* (0.7942000 / 100) + 195,220.82

Certified Estimate of Market Value: 1,485,514,354  
 Certified Estimate of Taxable Value: 230,785,126

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 2,035

SBL - BLANCO ISD  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	19	0	100,000	100,000
DV1	5	0	22,640	22,640
DV2	6	0	58,500	58,500
DV3	5	0	40,000	40,000
DV3S	1	0	10,000	10,000
DV4	9	0	84,000	84,000
DVHS	15	0	2,038,884	2,038,884
DVHSS	2	0	1,063,295	1,063,295
EX-XU	4	0	297,900	297,900
EX-XV	22	0	20,210,790	20,210,790
EX366	28	0	21,460	21,460
HS	407	0	35,506,030	35,506,030
OV65	186	0	1,467,935	1,467,935
OV65S	11	0	100,000	100,000
Totals		0	61,021,434	61,021,434

**2023 CERTIFIED TOTALS**

SBN - BOERNE ISD

Property Count: 23,424

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		2,212,099,298			
Non Homesite:		1,713,124,769			
Ag Market:		2,002,366,774			
Timber Market:		0	<b>Total Land</b>	(+)	5,927,590,841
Improvement		Value			
Homesite:		5,048,298,258			
Non Homesite:		2,434,838,925	<b>Total Improvements</b>	(+)	7,483,137,183
Non Real		Count	Value		
Personal Property:	2,374		414,750,301		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	414,750,301
					13,825,478,325
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,002,366,774	0			
Ag Use:	7,219,903	0	<b>Productivity Loss</b>	(-)	1,995,146,871
Timber Use:	0	0	<b>Appraised Value</b>	=	11,830,331,454
Productivity Loss:	1,995,146,871	0			
			<b>Homestead Cap</b>	(-)	1,391,605,485
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	10,438,725,969
			<b>Total Exemptions Amount</b>	(-)	2,375,579,941
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	8,063,146,028

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	54,902,232	36,213,924	195,242.19	203,102.18	158		
DPS	1,304,859	1,036,899	7,255.98	7,255.98	4		
OV65	2,205,609,460	1,706,486,003	9,959,079.02	10,061,927.59	4,238		
<b>Total</b>	<b>2,261,816,551</b>	<b>1,743,736,826</b>	<b>10,161,577.19</b>	<b>10,272,285.75</b>	<b>4,400</b>	<b>Freeze Taxable</b>	(-) 1,743,736,826
<b>Tax Rate</b>	0.9932000						
						<b>Freeze Adjusted Taxable</b>	= 6,319,409,202

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 72,925,949.38 = 6,319,409,202 \* (0.9932000 / 100) + 10,161,577.19

Certified Estimate of Market Value: 13,773,342,842  
 Certified Estimate of Taxable Value: 8,040,467,684

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2023 CERTIFIED TOTALS**

Property Count: 23,424

SBN - BOERNE ISD  
Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
DP	163	0	1,438,334	1,438,334
DPS	4	0	20,000	20,000
DV1	161	0	1,338,000	1,338,000
DV1S	10	0	45,000	45,000
DV2	106	0	930,000	930,000
DV2S	4	0	30,000	30,000
DV3	158	0	1,510,982	1,510,982
DV3S	5	0	40,000	40,000
DV4	361	0	2,937,899	2,937,899
DV4S	20	0	192,000	192,000
DVHS	533	0	252,615,072	252,615,072
DVHSS	31	0	7,852,207	7,852,207
EX	2	0	4,472,580	4,472,580
EX-XG	22	0	32,403,330	32,403,330
EX-XI	3	0	5,443,600	5,443,600
EX-XJ	5	0	31,992,630	31,992,630
EX-XR	1	0	1,396,930	1,396,930
EX-XU	76	0	1,593,360	1,593,360
EX-XV	369	0	909,083,930	909,083,930
EX366	511	0	467,530	467,530
FR	6	27,110,784	0	27,110,784
FRSS	1	0	335,501	335,501
HS	10,900	0	1,045,429,419	1,045,429,419
HT	5	1,556,620	0	1,556,620
MASSS	4	0	2,210,632	2,210,632
OV65	4,331	0	40,942,227	40,942,227
OV65S	232	0	2,191,374	2,191,374
<b>Totals</b>		<b>28,667,404</b>	<b>2,346,912,537</b>	<b>2,375,579,941</b>

## 2023 CERTIFIED TOTALS

SCF - COMFORT ISD

Property Count: 6,861

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		217,536,430			
Non Homesite:		310,970,988			
Ag Market:		1,532,949,357			
Timber Market:		620,070	Total Land	(+)	2,082,076,845
Improvement		Value			
Homesite:		551,096,060			
Non Homesite:		520,679,224	Total Improvements	(+)	1,071,775,284
Non Real		Count	Value		
Personal Property:	558		154,046,110		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	154,046,110
					3,287,898,239
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,533,569,427	0			
Ag Use:	8,982,894	0	Productivity Loss	(-)	1,524,584,853
Timber Use:	1,680	0	Appraised Value	=	1,763,313,386
Productivity Loss:	1,524,584,853	0			
			Homestead Cap	(-)	215,756,734
			23.231 Cap	(-)	0
			Assessed Value	=	1,547,556,652
			Total Exemptions Amount (Breakdown on Next Page)	(-)	382,589,614
			Net Taxable	=	1,164,967,038

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	9,695,668	4,360,643	18,509.92	18,509.92	61		
OV65	270,859,942	174,004,731	840,365.44	857,965.03	932		
Total	280,555,610	178,365,374	858,875.36	876,474.95	993	Freeze Taxable	(-) 178,365,374
Tax Rate	0.9626000						
						Freeze Adjusted Taxable	= 986,601,664

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 10,355,902.98 = 986,601,664 \* (0.9626000 / 100) + 858,875.36

Certified Estimate of Market Value: 3,276,077,740  
 Certified Estimate of Taxable Value: 1,156,282,382

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 6,861

SCF - COMFORT ISD

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	473,230	0	473,230
DP	64	0	373,695	373,695
DPS	2	0	10,000	10,000
DV1	23	0	189,561	189,561
DV1S	3	0	15,000	15,000
DV2	8	0	75,000	75,000
DV3	22	0	236,000	236,000
DV3S	1	0	0	0
DV4	38	0	327,600	327,600
DV4S	4	0	24,000	24,000
DVHS	57	0	18,936,591	18,936,591
DVHSS	4	0	1,291,194	1,291,194
EX-XG	3	0	771,970	771,970
EX-XI	1	0	3,284,210	3,284,210
EX-XR	12	0	1,685,910	1,685,910
EX-XU	18	0	7,134,450	7,134,450
EX-XV	194	0	173,809,000	173,809,000
EX366	139	0	120,880	120,880
HS	1,874	0	165,421,971	165,421,971
MASSS	1	0	304,672	304,672
OV65	912	0	7,574,680	7,574,680
OV65S	69	0	530,000	530,000
<b>Totals</b>		<b>473,230</b>	<b>382,116,384</b>	<b>382,589,614</b>



## 2023 CERTIFIED TOTALS

SCO - COMAL ISD

Property Count: 29

Grand Totals

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Land		Value			
Homesite:		0			
Non Homesite:		199,450			
Ag Market:		44,531,750			
Timber Market:		0	Total Land	(+)	44,731,200
Improvement		Value			
Homesite:		0			
Non Homesite:		1,470,330	Total Improvements	(+)	1,470,330
Non Real		Count	Value		
Personal Property:	3		111,990		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	111,990
					46,313,520
Ag	Non Exempt	Exempt			
Total Productivity Market:	44,531,750	0			
Ag Use:	225,720	0	Productivity Loss	(-)	44,306,030
Timber Use:	0	0	Appraised Value	=	2,007,490
Productivity Loss:	44,306,030	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	2,007,490
			Total Exemptions Amount (Breakdown on Next Page)	(-)	670
			Net Taxable	=	2,006,820

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

21,858.28 = 2,006,820 \* (1.089200 / 100)

Certified Estimate of Market Value: 45,563,200  
 Certified Estimate of Taxable Value: 2,004,970

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

KENDALL County

## 2023 CERTIFIED TOTALS

As of Supplement 68

Property Count: 29

SCO - COMAL ISD

Grand Totals

5/17/2024

10:55:25AM

### Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	1	0	670	670
Totals		0	670	670

**2023 CERTIFIED TOTALS**

SFB - FREDERICKSBURG ISD

Property Count: 75

Grand Totals

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Land		Value			
Homesite:		50,390			
Non Homesite:		127,660			
Ag Market:		70,064,850			
Timber Market:		0	<b>Total Land</b>	(+)	70,242,900
Improvement		Value			
Homesite:		1,047,400			
Non Homesite:		3,281,880	<b>Total Improvements</b>	(+)	4,329,280
Non Real		Count	Value		
Personal Property:	9		212,370		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	212,370
					74,784,550
Ag	Non Exempt	Exempt			
Total Productivity Market:	70,064,850	0			
Ag Use:	406,200	0	<b>Productivity Loss</b>	(-)	69,658,650
Timber Use:	0	0	<b>Appraised Value</b>	=	5,125,900
Productivity Loss:	69,658,650	0	<b>Homestead Cap</b>	(-)	255,037
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	4,870,863
			<b>Total Exemptions Amount</b>	(-)	223,130
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	4,647,733

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
OV65	842,753	622,753	3,971.93	3,971.93	2		
<b>Total</b>	<b>842,753</b>	<b>622,753</b>	<b>3,971.93</b>	<b>3,971.93</b>	<b>2</b>	<b>Freeze Taxable</b>	(-) 622,753
<b>Tax Rate 0.7754000</b>							
						<b>Freeze Adjusted Taxable</b>	= 4,024,980

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 35,181.62 = 4,024,980 \* (0.7754000 / 100) + 3,971.93

Certified Estimate of Market Value: 74,784,550  
 Certified Estimate of Taxable Value: 4,647,733

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



KENDALL County

## 2023 CERTIFIED TOTALS

As of Supplement 68

Property Count: 75

SFB - FREDERICKSBURG ISD

Grand Totals

5/17/2024

10:55:25AM

### Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	3	0	3,130	3,130
HS	2	0	200,000	200,000
OV65	2	0	20,000	20,000
Totals		0	223,130	223,130

**2023 CERTIFIED TOTALS**

Property Count: 17

WBW - KCWCID #3A

Grand Totals

5/17/2024

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Land		Value			
Homesite:		0			
Non Homesite:		1,127,770			
Ag Market:		9,965,340			
Timber Market:		0	Total Land	(+)	11,093,110
Improvement		Value			
Homesite:		0			
Non Homesite:		477,760	Total Improvements	(+)	477,760
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	11,570,870
Ag	Non Exempt	Exempt			
Total Productivity Market:	9,965,340	0			
Ag Use:	26,340	0	Productivity Loss	(-)	9,939,000
Timber Use:	0	0	Appraised Value	=	1,631,870
Productivity Loss:	9,939,000	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	1,631,870
			Total Exemptions Amount (Breakdown on Next Page)	(-)	937,020
			Net Taxable	=	694,850

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 694,850 \* (0.000000 / 100)

Certified Estimate of Market Value:	11,570,870
Certified Estimate of Taxable Value:	694,850

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

KENDALL County

## 2023 CERTIFIED TOTALS

As of Supplement 68

Property Count: 17

WBW - KCWCID #3A

Grand Totals

5/17/2024

10:55:25AM

### Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XV	2	0	937,020	937,020
Totals		0	937,020	937,020



**2023 CERTIFIED TOTALS**

Property Count: 31,555

WCC - COW CREEK GROUNDWATER

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		2,279,096,938			
Non Homesite:		2,054,859,857			
Ag Market:		4,815,785,849			
Timber Market:		620,070	<b>Total Land</b>	(+)	9,150,362,714
Improvement		Value			
Homesite:		5,312,054,855			
Non Homesite:		2,997,282,306	<b>Total Improvements</b>	(+)	8,309,337,161
Non Real		Count	Value		
Personal Property:	2,978		581,155,111		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	581,155,111
					18,040,854,986
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,816,405,919	0			
Ag Use:	21,880,025	0	<b>Productivity Loss</b>	(-)	4,794,524,214
Timber Use:	1,680	0	<b>Appraised Value</b>	=	13,246,330,772
Productivity Loss:	4,794,524,214	0			
			<b>Homestead Cap</b>	(-)	1,559,266,490
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	11,687,064,282
			<b>Total Exemptions Amount</b>	(-)	1,530,900,962
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	10,156,163,320

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

507,808.17 = 10,156,163,320 \* (0.005000 / 100)

Certified Estimate of Market Value: 17,973,619,431

Certified Estimate of Taxable Value: 10,116,969,413

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 31,555

WCC - COW CREEK GROUNDWATER

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
CH	2	473,230	0	473,230
DP	239	0	0	0
DPS	5	0	0	0
DV1	173	0	1,514,000	1,514,000
DV1S	13	0	60,000	60,000
DV2	107	0	978,000	978,000
DV2S	3	0	22,500	22,500
DV3	171	0	1,674,670	1,674,670
DV3S	7	0	60,000	60,000
DV4	375	0	3,155,280	3,155,280
DV4S	22	0	204,000	204,000
DVHS	551	0	286,943,311	286,943,311
DVHSS	33	0	11,645,331	11,645,331
EX	2	0	4,472,580	4,472,580
EX-XG	24	0	33,109,440	33,109,440
EX-XI	4	0	8,727,810	8,727,810
EX-XJ	5	0	31,992,630	31,992,630
EX-XR	13	0	3,082,840	3,082,840
EX-XU	98	0	9,025,710	9,025,710
EX-XV	570	0	1,100,369,670	1,100,369,670
EX366	635	0	577,300	577,300
FR	10	28,371,075	0	28,371,075
FRSS	1	0	435,501	435,501
HS	12,506	0	0	0
HT	5	1,070,780	0	1,070,780
MASSS	5	0	2,935,304	2,935,304
OV65	5,179	0	0	0
OV65S	305	0	0	0
<b>Totals</b>		<b>29,915,085</b>	<b>1,500,985,877</b>	<b>1,530,900,962</b>

**2023 CERTIFIED TOTALS**

WCF - KCWCID #1

Property Count: 1,473

Grand Totals

5/17/2024

10:55:25AM

Land		Value			
Homesite:		54,173,176			
Non Homesite:		105,003,507			
Ag Market:		6,088,340			
Timber Market:		0	<b>Total Land</b>	(+)	165,265,023
Improvement		Value			
Homesite:		92,834,914			
Non Homesite:		155,165,165	<b>Total Improvements</b>	(+)	248,000,079
Non Real		Count	Value		
Personal Property:	282		32,969,210		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	32,969,210
					446,234,312
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,088,340	0			
Ag Use:	20,630	0	<b>Productivity Loss</b>	(-)	6,067,710
Timber Use:	0	0	<b>Appraised Value</b>	=	440,166,602
Productivity Loss:	6,067,710	0			
			<b>Homestead Cap</b>	(-)	46,480,224
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	393,686,378
			<b>Total Exemptions Amount</b>	(-)	86,169,910
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	307,516,468

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

479,027.63 = 307,516,468 \* (0.155773 / 100)

Certified Estimate of Market Value: 443,019,696

Certified Estimate of Taxable Value: 305,594,016

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 1,473

WCF - KCWCID #1

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	3	0	29,000	29,000
DV2	2	0	24,000	24,000
DV3	5	0	56,000	56,000
DV3S	1	0	10,000	10,000
DV4	5	0	48,000	48,000
DVHS	2	0	315,740	315,740
EX-XG	1	0	567,800	567,800
EX-XI	1	0	3,284,210	3,284,210
EX-XR	8	0	1,524,210	1,524,210
EX-XU	6	0	6,534,060	6,534,060
EX-XV	54	0	73,705,180	73,705,180
EX366	77	0	71,710	71,710
<b>Totals</b>		<b>0</b>	<b>86,169,910</b>	<b>86,169,910</b>



## 2023 CERTIFIED TOTALS

Property Count: 824

WES - KCWCID #2A  
Grand Totals

5/17/2024 10:55:25AM

Land		Value			
Homesite:		69,123,941			
Non Homesite:		59,043,937			
Ag Market:		1,100,030			
Timber Market:		0	Total Land	(+)	129,267,908
Improvement		Value			
Homesite:		187,470,094			
Non Homesite:		72,462,349	Total Improvements	(+)	259,932,443
Non Real		Count	Value		
Personal Property:	23		612,960		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	612,960
					389,813,311
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,100,030	0			
Ag Use:	4,160	0	Productivity Loss	(-)	1,095,870
Timber Use:	0	0	Appraised Value	=	388,717,441
Productivity Loss:	1,095,870	0			
			Homestead Cap	(-)	30,396,134
			23.231 Cap	(-)	0
			Assessed Value	=	358,321,307
			Total Exemptions Amount (Breakdown on Next Page)	(-)	44,528,046
			Net Taxable	=	313,793,261

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 2,981,035.98 = 313,793,261 \* (0.950000 / 100)

Certified Estimate of Market Value: 388,527,689  
 Certified Estimate of Taxable Value: 312,824,225

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 824

WES - KCWCID #2A

Grand Totals

5/17/2024

10:55:25AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	3	30,000	0	30,000
DV1	10	0	64,000	64,000
DV2	3	0	27,000	27,000
DV3	11	0	116,000	116,000
DV4	13	0	132,000	132,000
DVHS	42	0	22,213,584	22,213,584
DVHSS	2	0	815,227	815,227
EX-XU	46	0	4,600	4,600
EX-XV	21	0	19,606,650	19,606,650
EX366	1	0	420	420
FRSS	1	0	543,565	543,565
HS	388	0	0	0
OV65	101	975,000	0	975,000
Totals		1,005,000	43,523,046	44,528,046