

### WILLIAMSON CENTRAL APPRAISAL DISTRICT

ENTITY MEETING 2024

April 2, 2024

ALVIN LANKFORD, RPA, CAE, AAS, CCA

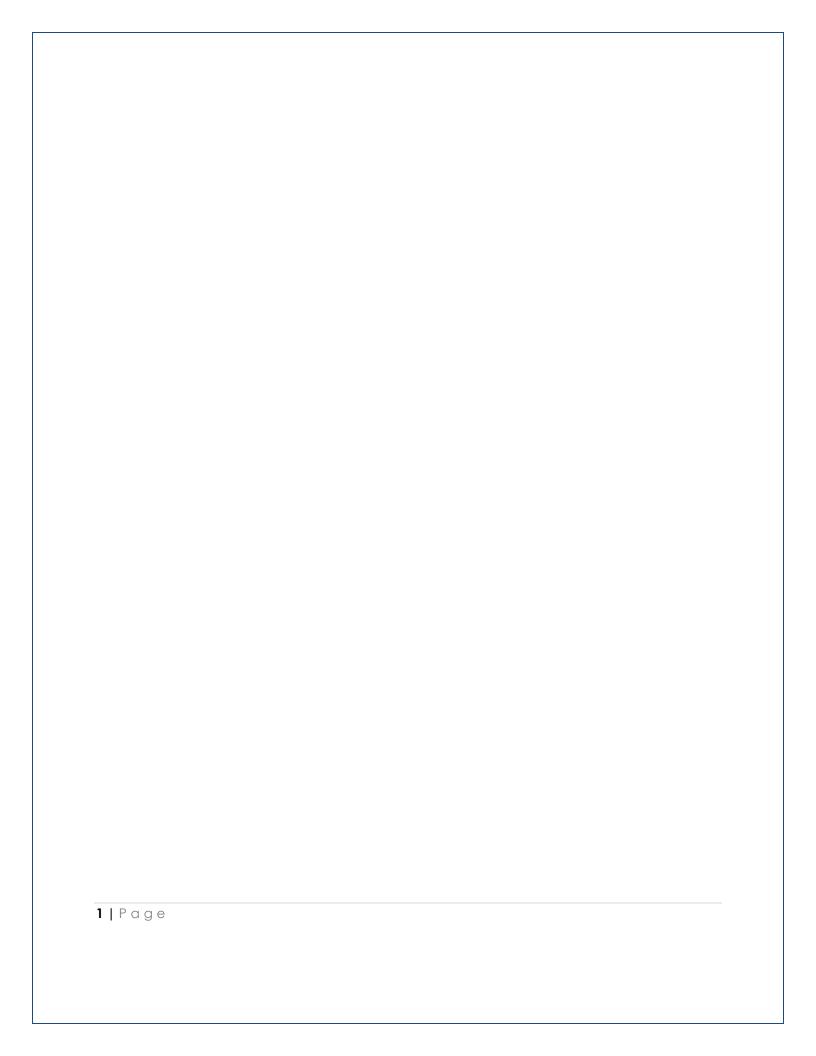
WCAD CHIEF APPRAISER

ALVINL@WCAD.ORG





Entity Meeting Data Prepared Specifically for: **Williamson County**ALL 2024 DATA IS BASED ON PRELIMINARY NOTICED VALUE PRIOR TO APPEALS



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#### WHAT'S NEW AT WCAD

#### **CURRENT NOTICE**



Williams on Central Appraisal District 625 FM 1460 Georgetown, TX 78626-8050 WCAD.org • (512) 930-3787



NAMMACHER JEFFREY'S TRUSTEE RAINBOW TRUST AGREEMENT ATTN: JEFFREY S NAMMACHER, PERSONAL REPRESENTATIVE 113 MOUNTAIN VALLEY ST GEORGETOWN TX 78628

#### 25.19 - 2024 Notice of Appraised Value

Owner Name: NAMMACHER JEFFREY S TRUSTEE RAINBOW

TRUST AGREEMENT

Situs: 113 MOUNTAIN VALLEY ST GEORGETOWN TX 78628 Legal Description: S11833 - MORNINGSTAR PH 2 SEC 2 & 3,

BLOCK F, Lot 30

Quick Ref ID: R572905

Online Protest Passcode (2024): 205FAC9E24 THESE ARE YOUR CURRENT EXEMPTIONS:

Code	Exemption Type
OA; HS	Tax Code 11.13 (C) Exemption; Homestead

Recently applied exemptions may not be reflected, check: search WCAD.org

#### PROTEST FILING DEADLINE: 05/15/2024

Dear Property Owner, WCAD has appraised the property listed above for the tax year 2024. The appraisal as of January 1, 2024 is outlined below:

	Appraisal Information	Last Year - 2023	Proposed - 2024
(+)	Structure / Improvement Market Value (Homestead)	247,347	218,623
(+)	Structure / Improvement Market Value (Non-Homestead)	0	0
(+)	Non Ag Land Market Value (Homestead)	85,000	85,000
(+)	Non Ag Land Market Value (Non-Homestead)	0	0
(+)	Ag Land Market Value	0	0
(=)	Total Market Value	332,347	303,623
	Ag Land Productivity Value	0	0
	Assessed Value ** (Possible Homestead Limitations, see asterisk below)	332,347	303,623

<sup>\*\*</sup> A residence homestead is capped from future assessed value increases in excess of 10% per year from the date of the last assessed value plus the value of any new improvements. (The homestead cap takes effect on a residence homestead on January 1 of the tax year following the first year the owner qualifies the property for the residential homestead exemption. (Sec. 23.23(c) or (c-1) Texas Property Tax Code)).

Homestead Cap Value (Total Market Value - Assessed Value) = \$0

ON HOMESTEAD PROPERTIES, THE ASSESSED VALUE INCREASES OF 10% PER YEAR ARE MANDATORY PER TEXAS PROPERTY TAX CODE 23.23 UNTIL THE ASSESSED VALUE IS EQUAL TO THE MARKET VALUE

"The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally-elected officials, and all inquiries concerning your taxes should be directed to those officials"

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

The Williamson Central Appraisal District does not set tax rates or collect the taxes on your property. The governing body of each taxing unit decides whether or not taxes on the property will increase. The Appraisal District only determines the value of the property.

> Please scan the QR code to the left using your smart phone camera application, or use any QR code scanning application to access WCAD.org/noav-qr/ for more information, including:

- Appraisal Notice Explanation Appeal Process Information
- Market & Valuation Information
- E-Notice Request

- Homestead Exemptions / Cap Adjustment
- Over 65 Exemption Information
- Agricultural Land Valuation
- Truth-in-Taxation Database Update Notification Sign-up

Escanes el código QR a la izquierda con la aplicación de la cámara de su teléfono, o use cualquier aplicación de escaneo de códigos QR para acceder a WCAD.org/noav-qr/ para obtener más información, incluyendo:

- Explicación del documento de valuación
- Información sobre el proceso de apelación
- Información de Mercado y Valoración
- Solicitud de notificación electrónica
- Exenciones de Residencía
- Información sobre exenciones para mayores de 65 años
- Valoración de terreno Agricultural
- Registro de Notificación de Actualización de la Base de Datos de Veracidad en los Impuestos



You or your property (including inherited property) may qualify for one or more of these residence homestead exemptions.

Partial Exemptions	Total Exemptions		
<ul> <li>General residence homestead</li> </ul>	<ul> <li>100% disabled veteran or surviving spouse</li> </ul>		
<ul> <li>Disabled veteran or surviving spouse/child</li> </ul>	<ul> <li>Surviving spouse of armed services member killed in line of duty</li> </ul>		
<ul> <li>Person age 65 or older or surviving spouse</li> </ul>	<ul> <li>Surviving spouse of a first responder killed or fatally injured in line of</li> </ul>		
Disabled person	duty		
<ul> <li>Temporary damage by Governor-declared disaster</li> </ul>	Disease sign assessment in MOAD and for some information as a sufficient		
<ul> <li>Donated residence homestead of partially-disabled Veteran</li> </ul>	Please visit our website WCAD.org for more information or qualifications.		

If you receive the over-65 (11.13c) or disability homestead exemption, your school taxes for this year will not be higher than they were for the year in which you first received the exemption, unless you have made improvements to the property. If you improved your property by remodeling or adding on, your school taxes may increase for new improvements. If you are the surviving spouse of a person who was 65 or older, or disabled, and you were 55 or older at the time of their death, you may retain the school tax freeze amount.

The difference between the 2019 appraised value and the proposed 2024 appraised value is 241.53%. (N/A% means property characteristics have changed within those 5 years)

		Last Year's		C	urrent Year's		Exemption Amount
Taxing Unit	Exemption Type	Exemption Amount	Taxable Value	Exemption Type	Exemption Amount	Taxable Value	Cancelled or Reduced from Last Year
Williamson CO	HS,OA	141,617	190,730	HS,OA	140,181	163,442	1,436
Wmsn ESD #4		0	332,347		0	303,623	0
Williamson Co MUD #23		0	332,347		0	303,623	0
Wmsn CO FM/RD	HS	3,000	329,347	HS	3,000	300,623	0
Liberty Hill ISD	HS OA	113 000	219347	HS OA	113,000	190 623	0

#### IF YOU DISAGREE WITH THE PROPOSED VALUE, YOU HAVE THE RIGHT TO FILE A PROTEST PROTEST CONFERENCE WITH AN APPRAISER AT SCHEDULED DATE AND TIME ONLY, NO WALK-INS

When an appeal is filed disputing the market value, the taxable value can only be changed if you are successful in lowering the market value (\$303,623) below the assessed value (\$303,623).

#### SCHEDULED PROTEST FILING PROCEDURES

Online: · Online protest may qualify for early hearing scheduling

- Access WCAD.org prior to the indicated protest filing deadline. Using your Quick Ref ID & Online Protest Passcode, select the ONLINE PROTESTS tab near the top of the page (further instruction included on our website)
- If you are unable to resolve your protest online, the ARB will mail you notification at least 15 days prior of the date, time, and place of your formal hearing.
- Protest hearings scheduled online will only receive confirmation/notification by email.

- By Mail: Complete and sign the Notice of Protest form included with this letter, or to protest by letter: include your name, property description, and reason for protesting.
  - Mail to the WCAD office on/before the indicated protest filing deadline.
  - The ARB will mail you notification at least 15 days prior of the date, time, and place of your formal hearing.

In Person: • Complete and sign the Notice of Protest form included with this mailing and file with WCAD staff by the indicated protest filing deadline.

The ARB will mail you notification at least 15 prior of the date, time, and place of your formal hearing.

Your protest must be postmarked or hand-delivered to our office by 5 PM on the indicated Protest Filing Deadline. The ARB hearings are held at the WCAD office. Hearings will begin on April 3rd and typically continue until the end of July.

#### WHAT TO EXPECT

At your scheduled protest date and time, an informal conference will take place before your formal hearing. The Appraisal Review Board recommends an informal conference with a Williamson Central Appraisal District staff member before a formal hearing, providing the property owner and the Appraisal District an opportunity to review and exchange evidence. If an agreement is reached in the informal conference, a formal hearing will not be required. If an agreement is NOT reached, a formal hearing will immediately follow the informal conference at the Williamson Central Appraisal District.

The carrying of a handgun at any meeting of a Governmental Entity is prohibited by Texas law, regardless of whether the handgun is concealed or not. Penal Code 46.035 (c)

Sincerely.

Alvin Lankford / Chief Appraiser

Comparable Sales Report	Report			Tax Year. 2024		Appraisal
For Property: R-15-3:	R-15-3330-223F-0030 Comp	Comp Sheet Format: Res Comp Sales Notice Grid	Sales Notice Grid	Market Area: WES	WEST GEORGETOWN MRA	
	Subject	Comp1	Comp2	Comp3	Comp4	Comp5
Quick Ref ID	R572905	R592007	R621828	R621941	R628397	R628312
Photo			E			
Situs Address	113 MOUNTAIN VALLEY ST	408 DIPPREY LN	700 SUN GROVE TRL	508 DAYSPRING CV	14 BENT TRAIL LN	37 BENT TRAIL LN
Comparability Index		10	18	20		30
Neighborhood Code	I411416C	1411416C	M11416C	I411416C	I411416C	1411416C
Acres	0.000	0.000	0.110	0.110	0.000	0.000
Eff Year Built / Class	2019 / R4	2020 / R4	2022 / R4	2023 / R4	2023 / R4	2023 / R4
Actual Year Built	2019	2020	2022	2023	2023	2023
Living Area SF	1,246	1,269	1,248	1,248	1,370	1,370
Garage / Porch SF	429 / 195	450 / 185	432 / 200	432 / 200	429 / 121	429 / 21
Deck / Patio SF	0/0	0/0	0/0	0/0	0/0	0/16
Pool SF						
Fireplace						
Land Value	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Land Table	I411A	1411A	H11A	1411A	1411A	1411A
NBHD Location Factor	0.82	0.82	0.82	0.82	0.82	0.82
Sale Date		9/15/2023	6/16/2023	7/11/2023	12/12/2023	10/26/2023
Sale Price		\$xxx'xxx\$	\$xxx,xxx	xxx'xxx\$	xxxx'xxxs	xxx'xxx\$
Time Adjusted Sale Price *	\$0	\$321,869	\$312,590	\$309,175	\$296,124	\$289,700
Adjustments						
Location Adj		\$0	0\$	0\$	\$0	\$0
Land Value Adj		\$0	0\$	0\$	\$0	\$0
Size / Class Adj		\$-1,934	\$-168	\$-168	\$-10,427	\$-10,427
Depreciation Adj		\$-1,300	\$-3,901	\$-5,202	,202	\$-5,202
Garage Adj		\$-486	69-\$	69-\$		\$0
Open Porch Adj		\$379	\$-189	\$-189	801	\$6,586
Deck Adj		\$0	0\$	0\$		\$0
Pato Adj		0\$	0\$	0\$	0\$	\$-660
Pool Adj		\$0	0\$	0\$		\$0
Fireplace Adj		\$0	\$0	\$0		\$0
MISC. NonMA Adj		\$0	0\$	0\$		\$0
Adjusted Sale Price		\$318,527	\$308,262	\$303,546	\$283,296	\$279,997
Indicated Value	\$303,623					

#### The comparable sales report provided may be used as WCAD evidence during a value protest.

#### HOW TO READ A MARKET GRID

Your notice of appraised value was determined using a direct comparison of your property to sales of other properties. This method, known as the sales comparison approach, mirrors the industry standard of appraisal that is commonly used by appraisers to establish value of residential property for sales and lending purposes. The Comparable Sales Report on the opposite side of this page shows the analysis that was used by WCAD to calculate your notice value. This report is also called a "market grid." Your property is labeled as the "subject" property and the properties that were sold are shown as "comparable" properties. Below the address for each property is a list of property attributes. When the subject is not identical to the comparable property for any of those attributes, value adjustments are made to the sale prices to account for the differences. If the comparable is superior to the subject in an attribute, the adjustment is downward. Conversely, if the comparable property is inferior, the adjustment is upward. These adjustments are unique to your property due to its specific attributes and how they compare to the selected sales. Adjusted sales prices may vary between neighbors due to how their attributes compare to the sales. Chapter 552 of the Texas Government Code restricts the disclosure of sales prices in the included report; however, the information included conforms with Tax Code requirements. Adjustments are described below:

Time Adjusted Sale Price*	Sale price adjusted to the January 1 appraisal date. For more data on the market changes that took place last year and detail on the sale price adjustment please visit WCAD.org/MarketData
Location Adj	Market value difference in the specific location of the comparable and subject
Land Value Adj	Difference in the land market value between comparable and subject
Size/Class Adj	Market value adjustment based on difference in size and quality of construction
Depreciation Adj	Market value adjustment due to difference in condition of subject and comparable as represented by effective age
Garage Adj	Market value difference between comparable and subject total garage value
Open Porch Adj	Market value difference between comparable and subject total porch value
Deck Adj	Market value difference between comparable and subject total deck value
Patio Adj	Market value difference between comparable and subject total patio value
Pool Adj	Market value difference between comparable and subject total pool value
Fireplace Adj	Market value difference between comparable and subject total fireplace value
MISC. nonMa Adj	Market value difference between comparable and subject for all other improvements

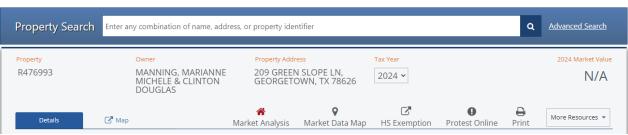
<sup>\*</sup>After adjustments have been added or subtracted to a comparable property's sale, the result is an indication of what the subject may have sold for on 01/01/2024. This value is shown as "Adjusted Sale Price" on the grid. Depending on sales activity in your market area, there may be a range of indicated values from the comparable sales. The "indicated value" on the grid is derived from all the comparable sales and the market value of the subject property's components; this value is the WCAD opinion of market value as of 01/01/2024.

For additional information on the sales comparable grid please visit WCAD.org/grids

#### PROPERTY OWNER DASHBOARD

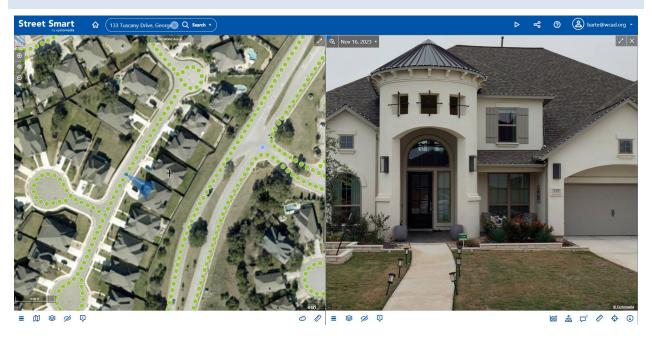
#### **Accessed through Property Search:**

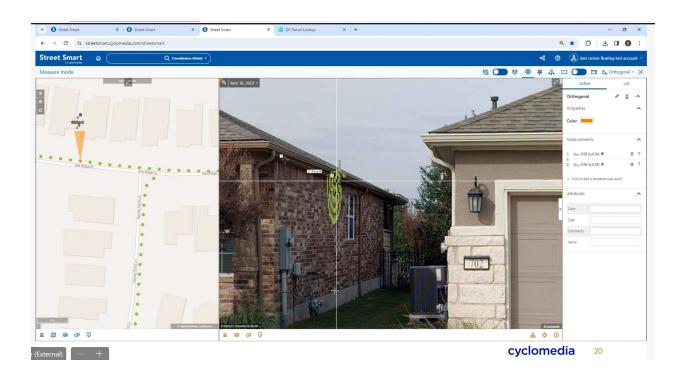


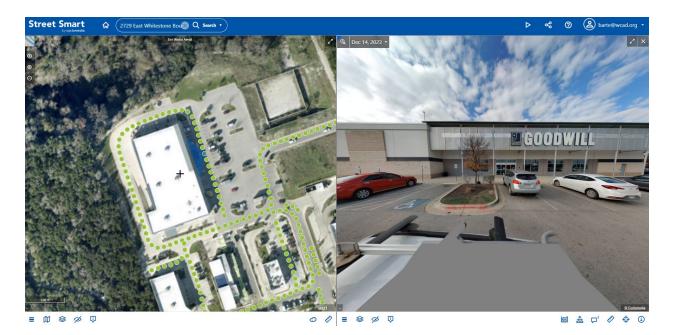




#### CYCLOMEDIA STREET VIEW



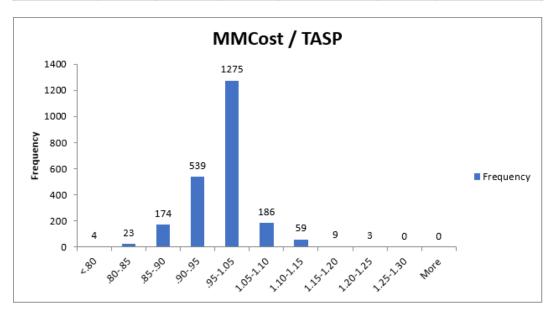


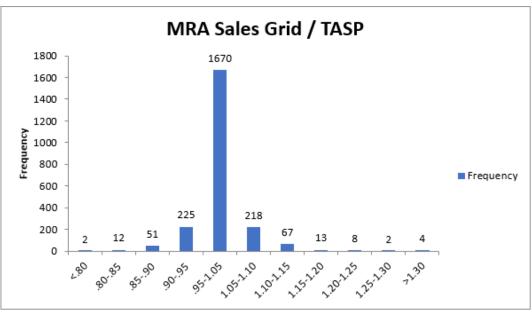


- Assists in finding remodels of residential and commercial
- Updated photos of each property
- Tool used during effective age projects
- Verify the DBA for commercial
- Ability to measure when not at the site location

#### 2023 NEW SALES COMPARISON GRID VALUATION

COD Comparisons By Valuation Model					
Market Area MRA Formula Market Modified Cost MRA Sales Comparison G					
WGT	7.47	6.77	4.69		
RREH	6.04	5.41	4.19		
LW	7.63	5.95	4.98		
WRR	8.35	5.67	5.22		





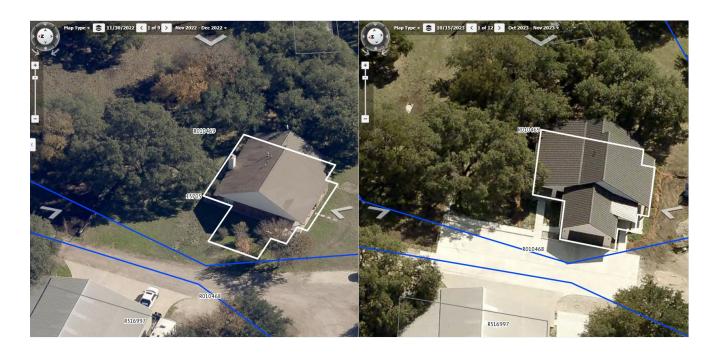
#### CHANGE DETECTION – SKETCH VALIDATION

#### **2024 Change Finder Results**

Appraiser Hours Spent	2415
(x) Approximate Salary Per Hour	\$ 34.47
(=) Subtotal Appraiser Cost	\$ 83,245
Change Finder Service Cost	\$ 72,250
Total Project Cost	\$ 155,495

Total Value Added	\$ 62,723,109
(x) Average Tax Rate	\$2.00 Per \$100.00
Total Taxes Gained Year 1	\$ 1,254,462

Total Cost to District	\$ 155,495
Total Taxes Gained Year 1	\$ 1,254,462
ROI	807%



Quantarium Rollback Finder Results (2022-2023)							
Appraiser Hours Spent		36					
(x) Approximate Salary Per Hour	\$	30.00					
(=) Subtotal Appraiser Cost	\$	1,080					
Pushpin Cost	\$	3,700					
Total Project Cost	\$	4,780					
Total Rollback Tax Dollars (1-5 years of rollback)	\$	298,733					
Total Cost to District	\$	4,780					
Total Taxes Gained Year 1	\$	298,733					
ROI		6250%					



#### **2024 TrueRoll Exemption Audit Results**

TrueRoll Audit accounts worked	1798
# of Exemptions removed after audit	615
Staff labor in reviewing	\$ 3,163
TrueRoll Service Cost	\$ 78,000
Total Project Cost	\$ 81,163

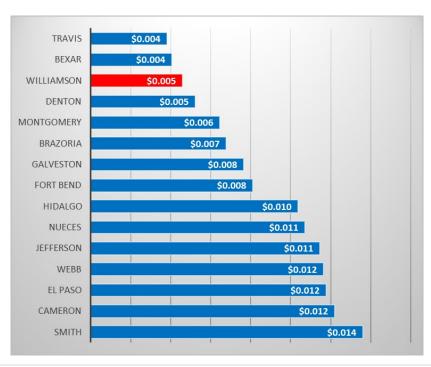
Total Value Added (x) Average Tax Rate	<u> </u>	13,750,000 \$2.00 Per \$100.00
Total Taxes Gained Year 1	\$	275,000

ROI	339%
Total Taxes Gained Year 1	\$ 275,000
Total Cost to District	\$ 81,163

#### WCAD BUDGET (COMPARISON TO OTHER CADS)

## CAD BUDGET COST PER TOTAL LEVY COMPARISON

Total Levy	2022 CAD		
2022	Budget	Co	st/levy
397,822,365	\$ 5,418,836	\$	0.014
503,201,487	\$ 6,135,371	\$	0.012
1,531,940,476	\$ 18,037,132	\$	0.012
560,546,916	\$ 6,522,571	\$	0.012
680,926,645	\$ 7,802,786	\$	0.011
880,665,606	\$ 9,440,592	\$	0.011
1,015,538,231	\$ 10,518,478	\$	0.010
2,244,551,453	\$ 18,194,846	\$	0.008
949,125,272	\$ 7,261,059	\$	0.008
1,004,078,737	\$ 6,812,800	\$	0.007
1,895,820,850	\$ 12,239,560	\$	0.006
2,937,313,897	\$ 15,324,293	\$	0.005
2,229,068,117	\$ 10,257,900	\$	0.005
4,970,768,992	\$ 20,238,268	\$	0.004
5,966,208,393	\$ 22,786,110	\$	0.004
	2022 397,822,365 503,201,487 1,531,940,476 560,546,916 680,926,645 880,665,606 1,015,538,231 2,244,551,453 949,125,272 1,004,078,737 1,895,820,850 2,937,313,897 2,229,068,117 4,970,768,992	2022       Budget         397,822,365       \$ 5,418,836         503,201,487       \$ 6,135,371         1,531,940,476       \$ 18,037,132         560,546,916       \$ 6,522,571         680,926,645       \$ 7,802,786         880,665,606       \$ 9,440,592         1,015,538,231       \$ 10,518,478         2,244,551,453       \$ 18,194,846         949,125,272       \$ 7,261,059         1,004,078,737       \$ 6,812,800         1,895,820,850       \$ 12,239,560         2,937,313,897       \$ 15,324,293         2,229,068,117       \$ 10,257,900         4,970,768,992       \$ 20,238,268	2022         Budget         Co           397,822,365         \$ 5,418,836         \$           503,201,487         \$ 6,135,371         \$           1,531,940,476         \$ 18,037,132         \$           560,546,916         \$ 6,522,571         \$           680,926,645         \$ 7,802,786         \$           880,665,606         \$ 9,440,592         \$           1,015,538,231         \$ 10,518,478         \$           2,244,551,453         \$ 18,194,846         \$           949,125,272         \$ 7,261,059         \$           1,004,078,737         \$ 6,812,800         \$           1,895,820,850         \$ 12,239,560         \$           2,937,313,897         \$ 15,324,293         \$           2,229,068,117         \$ 10,257,900         \$           4,970,768,992         \$ 20,238,268         \$



CAD BUDGET COST
AS A PERCENTAGE OF MARKET VALUE

	2022 Overall	2	2022 CAD	
District	Market Value		Budget	Cost/Value
El Paso	\$ 74,068,438,126	\$	18,037,132	0.0244%
Cameron	\$ 29,312,695,454	\$	6,135,371	0.0209%
Jefferson	\$ 39,727,742,960	\$	7,802,786	0.0196%
Smith	\$ 30,646,252,054	\$	5,418,836	0.0177%
Nueces	\$ 54,163,353,259	\$	9,440,592	0.0174%
Webb	\$ 38,143,108,718	\$	6,522,571	0.0171%
Hidalgo	\$ 62,682,355,460	\$	10,518,478	0.0168%
Fort Bend	\$ 135,549,932,917	\$	18,194,846	0.0134%
Galveston	\$ 61,178,099,251	\$	7,261,059	0.0119%
Montgomery	\$ 109,405,527,159	\$	12,239,560	0.0112%
Brazoria	\$ 74,170,721,513	\$	6,812,800	0.0092%
Denton	\$ 183,201,173,329	\$	15,324,293	0.0084%
Bexar	\$ 269,872,354,900	\$	20,238,268	0.0075%
Williamson	\$ 155,228,489,181	\$	10,257,900	0.0066%
Travis	\$ 428,443,400,804	\$	22,786,110	0.0053%



**CAD BUDGET COST PER POPULATION** 

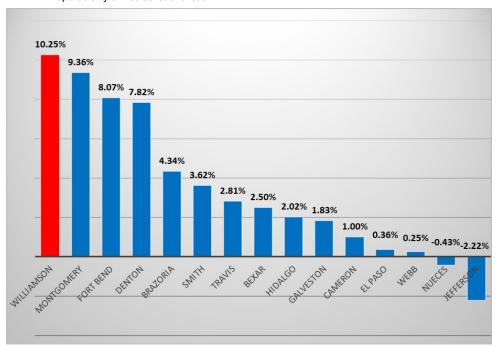
	Population	2022 CAD	Cost /
District	2022	Budget	Population
Jefferson	250,830	\$ 7,802,786	\$31.11
Nueces	351,674	\$ 9,440,592	\$26.84
Webb	267,780	\$ 6,522,571	\$24.36
Smith	241,922	\$ 5,418,836	\$22.40
El Paso	868,763	\$ 18,037,132	\$20.76
Fort Bend	889,146	\$ 18,194,846	\$20.46
Galveston	357,117	\$ 7,261,059	\$20.33
Montgomery	678,490	\$ 12,239,560	\$18.04
Brazoria	388,181	\$ 6,812,800	\$17.55
Travis	1,326,436	\$ 22,786,110	\$17.18
Denton	977,281	\$ 15,324,293	\$15.68
Williamson	671,418	\$ 10,257,900	\$15.28
Cameron	425,208	\$ 6,135,371	\$14.43
Hidalgo	888,367	\$ 10,518,478	\$11.84
Bexar	2,059,530	\$ 20,238,268	\$9.83



# **CAD Population Growth Comparison to Comparable CADs**

District	*Population 2020	Population 2022	Population Percent Change from 2020 to 2022
Williamson	609,017	671,418	10.25%
Montgomery	620,443	678,490	9.36%
Fort Bend	822,779	889,146	8.07%
Denton	906,422	977,281	7.82%
Brazoria	372,031	388,181	4.34%
Smith	233,479	241,922	3.62%
Travis	1,290,188	1,326,436	2.81%
Bexar	2,009,324	2,059,530	2.50%
Hidalgo	870,781	888,367	2.02%
Galveston	350,682	357,117	1.83%
Cameron	421,017	425,208	1.00%
El Paso	865,657	868,763	0.36%
Webb	267,114	267,780	0.25%
Nueces	353,178	351,674	-0.43%
Jefferson	256,526	250,830	-2.22%

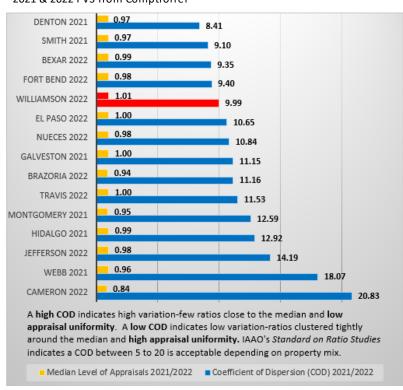
<sup>\*</sup>Population from US Census Bureau



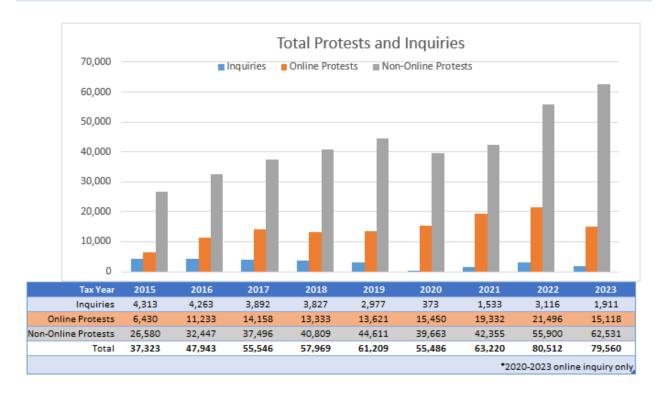
#### **ACCURACY OF APPRAISALS**

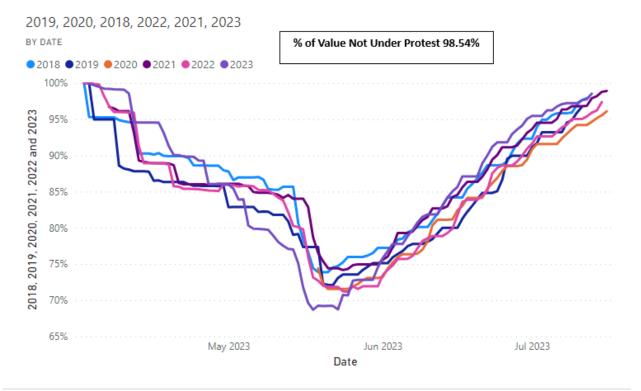
District	Median Level of Appraisals 2021/2022	Coefficient of Dispersion (COD) 2021/2022
Denton 2021	0.97	8.41
Smith 2021	0.97	9.10
Bexar 2022	0.99	9.35
Fort Bend 2022	0.98	9.40
Williamson 2022	1.01	9.99
El Paso 2022	1.00	10.65
Nueces 2022	0.98	10.84
Galveston 2021	1.00	11.15
Brazoria 2022	0.94	11.16
Travis 2022	1.00	11.53
Montgomery 2021	0.95	12.59
Hidalgo 2021	0.99	12.92
Jefferson 2022	0.98	14.19
Webb 2021	0.96	18.07
Cameron 2022	0.84	20.83

2021 & 2022 PVS from Comptroller



#### PROTESTS LEVELS & CERTIFIED ROLL





#### **CERTIFICATION PACKET**

Chief Appraiser:

#### Williamson Central Appraisal District

**Alvin Lankford** 



#### **CERTIFICATION OF 2023 APPRAISED VALUES**

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2023 value for the following jurisdiction is:

**Board of Directors** 

Chairman: Jon Lux

Vice-Chairman: Harry Gibbs Secretary: Lora Weber

Board Member: Hope Hisle-Piper Board Member: Mason Moses Board Member: Larry Gaddes

Taxing Unit CGT - City of Georgetown ◆ Non ISD form

Taxilig Utilit	661	city of deolgetown	VOIT ISD TOTTI
Taxable Value		2022 Total Taxable value	\$14,158,374,477
(axable value		2022 Tax Ceilings	\$3,588,415,041
		2023 Tax Ceiling	\$4,216,882,679
		Preliminary 2022 adjusted taxable value	\$10,569,959,436
		2022 Total Adopted Tax Rate	0.374000
2022 Taxable le subject to an appeal		2022 ARB Certified Value	1238599873
under chapter as of July 25th		2022 ARB Disputed Value	\$247,719,975
		2022 Undisputed Value	\$990,879,898
2022 taxable value lost because reacty first		Absolute Exemption	\$1,433,326
qualified for an exemplan on 202		Partial Exemptions	\$40,188,633
		Value Loss	\$41,621,959
2022 Taxable value lost because property		2022 Market Value	\$0
qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special		2023 Productivity or special appraisal	\$0
appraisal in 2023.		Va. e Loss	\$0
Total 2023 Taxable value on the 2023 certifie	ea	2023 Certified Values	\$16,752,529,016
appraisal roll today.		2023 Taxable Value of Properties Under	er \$229,113,102
Total 2022 Taxable value of properties in territory annexed after Jan.1, 2021.			\$3,939,208
territory america area jams, 2021		Ori <mark>cinal 2022 ARB c</mark> alues	\$96,584,820
2022 Taxable Values Lost Because Court Appeals of ARB Decisions reduced 2021		2022 Slues Resulting from Final Court Decision	\$94,211,055
Appraised Value (As of 7/12/2023)		2022 Value Loss	\$2,373,765
	2023 Tota	I Appraised value of new mprograments	\$2,470,069,267
	2023 Tota	I taxable value of new in vemen	\$1,432,527,373
A1 sta	te code		

	No.	A1 state code				
	Properties	Value	Average	Properties	Value	Average
2022 Market Value	25905	\$12,286,321,064.00	\$474,283.77	21717	\$10,436,405,067.00	\$480,563.85
2022 Taxable Value	25905	\$9,187,080,900.00	\$354,645.08	21717	\$7,276,932,019.00	\$335,079.98
2023 Market Value	28077	\$12,296,994,585.00	\$437,973.95	22105	\$10,032,927,955.00	\$453,875.95
2023 Taxable Value	28077	\$10,417,523,849.00	\$371,034.08	22105	\$8.145.021.880.00	\$368.469.66

Printed on 7/20/2023 by Chief Appraiser

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Chief Appraiser: **Alvin Lankford** 

#### Williamson Central Appraisal District



#### **CERTIFICATION OF 2023 APPRAISED VALUES**

l, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2023 value for the following jurisdiction is:

**Board of Directors** 

Chairman: Jon Lux

Vice-Chairman: Harry Gibbs Secretary: Lora Weber

Board Member: Mason Moses Board Member: Hope Hisle-Piper Board Member: Larry Gaddes

Taxing Unit SGT - Georgetown ISD ← ISD form

	raxing U	iii 301	deorgetown isb		ווווטו עכו	
			2022 Total Taxable va	alue	\$18,916,364,417	
1 vable Value			2022 Tax Ceilings		\$4,100,120,369	
			2023 Tax Ceiling		\$4,186,785,777	
			Preliminary 2022 adjutaxable value	usted	\$14,816,244,048	
			2022 Total Adopted	Tax Rate	1.213600	
2022 Taxable Value subject to an arreal		èal	2022 Certified Value		1263415704	
under chapter 42 as could your 25.5.			2022 Disputed Value		\$252,683,141	
			2022 Undisputed Val	ue	\$1,010,732,563	
2022 taxable value los	ot becomes man	and the second	Absolute Exemption		\$1,433,326	
qualified for an exem		ero arst	Partial Exemptions		\$165,296,866	
			Value Loss		\$166,730,192	
2022 Taxable value lo			2022 Market Value		\$1,364,545	
1), timber appraisal,	qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.		2023 Productivity or special appraisal		\$837	
			Verue Loss		\$1,363,708	
Total 2023 Taxable v	value on the 202	3 certified	2023 Certified Values	5	\$20,542,749,682	
appraisal roll today.			2023 Taxa' .e Value Protest	f Properties Und	er \$358,768,596	
Total 2023 Taxable v territory annexed after		ies in			<b>\$</b> 0	
, , , , , , , , , , , , , , , , , , ,	<b>J</b> ,		Original 2 22 ARB V	ues	\$102,095,954	
2022 Taxable Values Appeals of ARB Dec			2022 Values Resultin Final Court Decisions		\$102,095,954	
Appraised Value (As	s of 7/16/2023)		2022 Value Loss		\$2,780,610	
		2023 Tota	al Appraised value of no	ew i <mark>er byemen</mark>	\$3,195,988,037	
		2023 Tota	al taxable value of new	improve lents	\$1,780,782,963	
	No.	A1 state code				
	Properties	Value	Average	Properties	Value	Average
2022 Market Value	34293	\$18,153,379,611.00		29489	\$16,254,235,477.00	\$551,196.56
2022 Taxable Value	34293	\$12,781,418,191.00		29489	\$10,455,060,063.00	\$354,541.02
2023 Market Value	37251	\$18,084,463,904.00		30086	\$15,468,658,157.00	\$514,148.05
2023 Taxable Value	37251	\$12,984,089,410.00	\$348,556.80	30086	\$10,071,446,591.00	\$334,755.25

Printed on 7/20/2023 by Chief Appraiser



#### 2024 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxin, Unit: GWI - Williamson CO

2023 Values of Supplement 295

Li.ie	Activity	Amount/Rate
1.	tax roll today. Include any adjustments since last year's certification; exclude Tax Code 25.25(d) one-third over-appraisal corrections from these adjustments. This total cludes the taxable value of homesteads with tax ceilings (will deduct in Lin. 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$121,432,218,719
2.	2023 tz. ceili igs. Counties, cities and junior college districts. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adorted the tax ceiling provision in 2023 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$11,936,791,284
3.	Preliminary 2023 adjusted to able value. Subtract Line 2 from Line 1.	\$
4.	2023 total adopted tax ate.	0.333116
5.	2023 taxable value lost because our uppeals of ARB decisions reduced 2023 appraised value.  A. Original 2023 ARB Values:  B. 2023 values resulting from final court accisions: - \$  C. 2023 value loss. Subtract B from A.3	\$
6.	2023 taxable value subject to an appual under Chapter 42 as of July 25.  A. 2023 ARB certified value:  B. 2023 disputed value:  C. 2023 undisputed value. Subtract B from A.	\$
7.	2023 Chapter 42 related adjusted values. Add Lings and J.	\$
8.	2023 taxable value, adjusted for court-ordered reductions.  Add Line 3 and 7	\$
9.	2023 taxable value of property in territory the taxing unit dannexed after Jan. 1, 2023. Enter the 2023 value of property in deannexed territory.	\$0

<sup>1</sup> Tex. Tax Code § 26.012(14)

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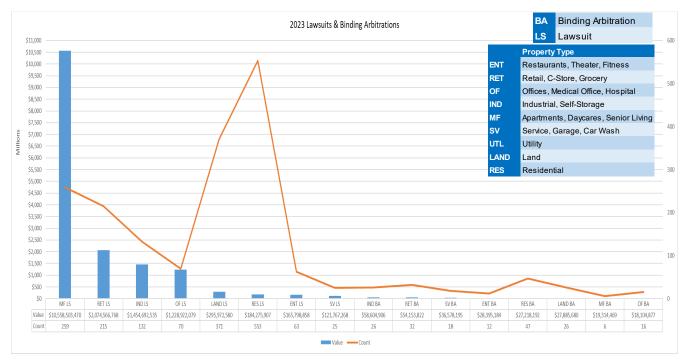
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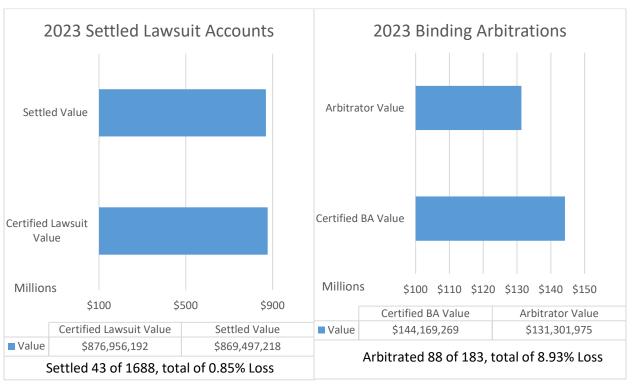
<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

#### LAWSUITS & ARBITRATIONS





#### HOW WE ARE GRADED

#### METHODS AND ASSISTANCE PROGRAM (MAP) REVIEW 2023



# Glenn Hegar Texas Comptroller of Public Accounts 2022-23 Final Methods and Assistance Program Review Williamson Central Appraisal District Current MAP Cycle Chief Appraiser(s): Alvin Lankford Previous MAP Cycle Chief Appraiser(s): Alvin Lankford

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

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
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 values reproducible using the appraisal district's written procedures and appraisal records?	PASS

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

#### **Appraisal District Ratings:**

Meets All - The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90  $\,$ 

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory - The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	16	16	100
Taxpayer Assistance	19	19	100
Operating Procedures	25	25	100
Appraisal Standards, Procedures and Methodology	28	28	100

#### PROPERTY VALUE STUDY (PVS) RESULTS 2022

#### 2022 APPRAISAL DISTRICT RATIO STUDY

#### **Appraisal District Summary Worksheet**

#### 246-Williamson

Category	Number of Ratios **	2022 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/ -) 10 % of Median	% Ratios within (+/ -) 25 % of Median	Price - Related Differential
A.SINGLE-FAMILY RESIDENCES	3,794	99,312,375,993	1.02	9.19	66.47	95.18	1.02
B.MULTI-FAMILY RESIDENCES	59	10,672,765,030	*	*	*	*	*
C1.VACANT LOTS	71	1,364,680,443	*	*	*	*	*
C2.COLONIA LOTS	0	0	*	*	*	*	*
D2.FARM/RANCH IMP	0	5,000	*	*	*	*	*
E.RURAL-NON- QUAL	189	3,742,638,968	1.05	20.98	37.04	68.78	1.05
F1.COMMERCIAL REAL	227	16,363,398,972	1.01	7.43	80.62	92.95	1.00
F2.INDUSTRIAL REAL	0	638,267,964	*	*	*	*	*
G.OIL, GAS, MINERALS	0	61,236,744	*	*	*	*	*
J.UTILITIES	13	1,122,319,266	0.97	3.65	100.00	100.00	0.99
L1.COMMERCIAL PERSONAL	119	2,848,325,456	*	*	*	*	*
L2.INDUSTRIAL PERSONAL	0	1,194,869,577	*	*	*	*	*
M.OTHER PERSONAL	0	84,403,716	*	*	*	*	*
O.RESIDENTIAL INVENTORY	0	2,641,701,972	*	*	*	*	*
S.SPECIAL INVENTORY	0	260,360,234	*	*	*	*	*
OVERALL	4,472	140,307,349,335	1.01	9.99	66.08	93.16	1.00

#### WHAT OTHERS ARE SAYING ABOUT THE MARKET

#### COMMUNITY IMPACT, KVUE, KXAN

- "Single-family inventory is expected to increase with construction projected to reach pre-pandemic levels." – Community Impact, Colby Farr Jan 5, 2024
- "New report shows Austin's real estate market is still holding strong" KVUE, Ford Sanders Jan 2, 2024
- \* "Austin real estate economist says market normalizing" KXAN, Cora Neas Dec 15, 2023

AUSTIN BOARD OF REALTORS (WILLIAMSON COUNTY)



#### TEXAS A&M REAL ESTATE CENTER - AUSTIN/ROUND ROCK HOUSING REPORT

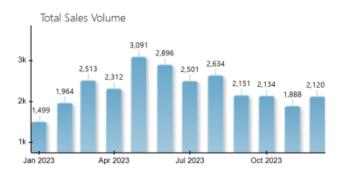
#### Single-Family Homes

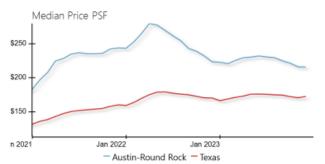
Sales volume for single-family homes decreased 9.21% YoY from 2,335 to 2,120 transactions. Dollar volume dipped from \$1.3 billion to \$1.18 billion.

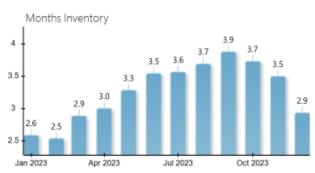
The average sales price dipped 0.09% YoY from \$556,449 to \$555,972, while the average price per square foot subsequently declined from \$249.31 to \$246.98. Median price declined 1.23% YoY from \$455,508 to \$449,900, while the median price per square foot also declined from \$223.66 to \$215.89.

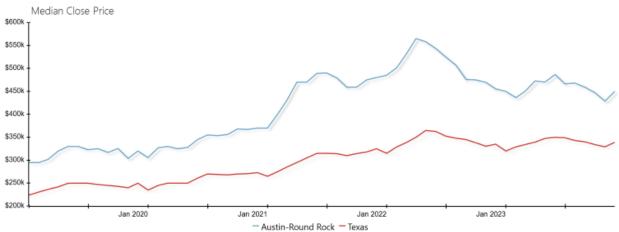
Months inventory for single-family homes rose from 2.6 to 2.9 months supply and days to sell declined from 126 to 118.

	Dec-23	YoY %
Sales	2,120	-9.21%
<b>Dollar Volume</b>	\$1,178,661,031	-9.29%
<b>Median Close Price</b>	\$449,900	-1.23%
New Listings	1,759	7.39%
<b>Active Listings</b>	6,781	1.79%
<b>Months Inventory</b>	2.9	11.11%
Days to Sell	118	-6.35%
Average Price PSF	\$246.98	-0.93%
Median Price PSF	\$215.89	-3.47%
<b>Median Square Feet</b>	2,112	1.73%
lose to Original List Price	91.53%	2.27%





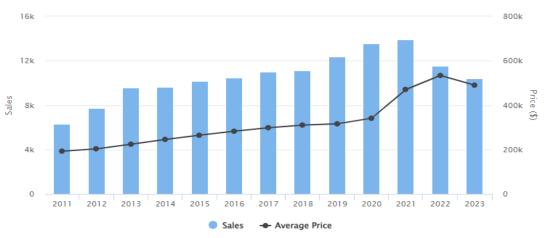




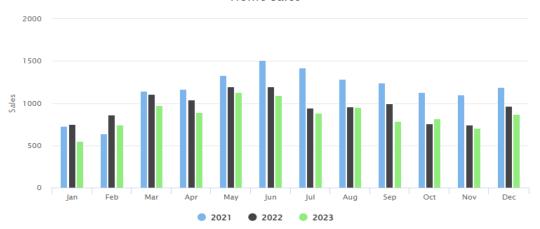
#### TEXAS A&M REAL ESTATE CENTER - WILLIAMSON COUNTY SPECIFIC

#### Williamson County Specific

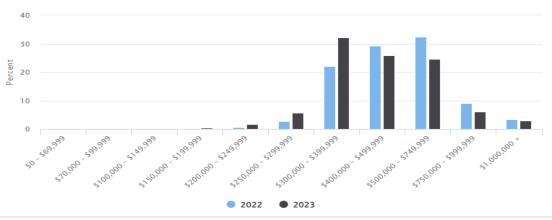
Home Sales and Average Price



#### Home Sales



#### Price Distribution



#### IAAO DESIGNATIONS, OTHER CERTIFICATIONS AND RECOGNITIONS



#### **International Association of Assessing Officers**

#### **Mission Statement**

The mission of IAAO is to promote innovation and excellence in property appraisal, property appraisal, property tax policy, and administration through professional development, education, research, and technical assistance.



An IAAO professional designation is a symbol of knowledge, experience and competence recognized around the globe.

#### CAE - CERTIFIED ASSESSMENT EVALUATOR

The purpose of the CAE designation is to recognize professionalism and competency in a wide range of matters covering property valuation for tax purposes, property tax administration, and property tax policy.

Alvin Lankford - 2016

Chris Connelly – 2018

Aaron Moore - 2018

Two more appraisers are currently working towards their CAE designation

#### AAS – ASSESSMENT ADMINISTRATION SPECIALIST

The purpose of the AAS designation is to recognize professionalism and competency in administration of a variety of functions for property tax purposes.

Alvin Lankford - 2019

Chris Connelly - 2019

One more appraiser is currently working towards their AAS designation

#### CCA - CERTIFIED CHIEF APPRAISER

The Chief Appraiser Institute is a 2-week training developed by TAAD to meet the requirements for chief appraiser training set out by law in Chapter 1151 and to give future appraisal district leaders tools and ideas to make them better administrators.

Alvin Lankford – 2005 Chris Connelly – 2009

Aaron Moore - 2019

#### RES - RESIDENTIAL EVALUATION SPECIALIST

The purpose of the RES designation is to recognize professionalism and competency in the valuation of residential property for tax purposes.

#### Johnny Robins – 2019

Two more appraisers are currently working towards RES designation

#### CMS - CADASTRAL MAPPING SPECIALIST

The purpose of the CMS designation is to recognize professionalism and competency in cadastral mapping techniques that support proper valuation for tax purposes, property tax administration, and property tax policy.

The Mapping manager is working towards CMS designation

#### SHRM-CP - SOCIETY FOR HUMAN RESOURCE MANAGEMENT - CERTIFIED PROFESSIONAL

The SHRM Body of Competency and Knowledge (SHRM BoCK™) organizes eight behavioral competencies into three clusters: Leadership (Leadership & Navigation, Ethical Practice), Interpersonal (Relationship Management, Communication, Global & Cultural Effectiveness), and Business (Business Acumen, Consultation, Critical Evaluation). Additionally, the SHRM BoCK organizes 15 areas of HR knowledge which comprise the technical competency HR Expertise into three domains: People (HR Strategic Planning, Talent Acquisition, Employee Engagement & Retention, Learning & Development, Total Rewards), Organization (Structure of the HR Function, Organizational Effectiveness & Development, Workforce Management, Employee & Labor Relations, Technology Management), and Workplace (HR in the Global Context, Diversity & Inclusion, Risk Management, Corporate Social Responsibility, U.S. Employment Law & Regulations.)

Kimberly Gamboa – 2019

CEAA - CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

# Certificate of Excellence in Assessment Administration

IAAO recognizes governmental units and individuals involved with assessment that integrate best practices in the workplace. This challenging and rigorous program is a self-conducted evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*. Interested jurisdictions should review all of the materials below and direct questions to excellence@iaao.org.

#### **Texas**

**Bexar Appraisal District** 

**Dallas Central Appraisal District** 

**Denton Central Appraisal District** 

El Paso Central Appraisal District

**Harris County Appraisal District** 

**Jefferson County Appraisal District** 

**Smith County Appraisal District** 

**Tarrant Appraisal District** 

**Taylor Central Appraisal District** 

**Wichita Central Appraisal District** 

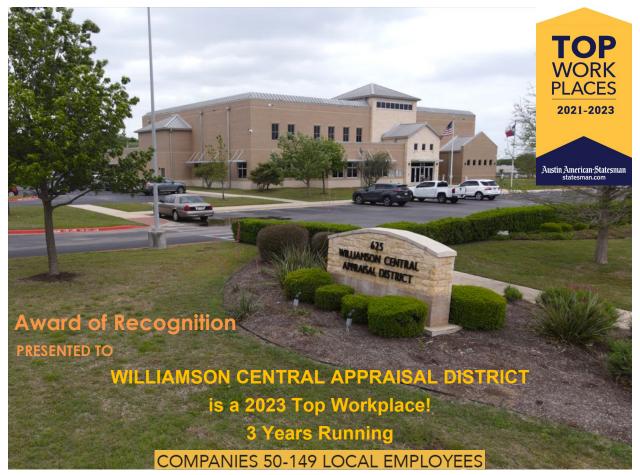
**Williamson Central Appraisal District** 



In 2013, Williamson County, Texas Central Appraisal District contributed to their state's burgeoning number of certified jurisdictions by being the 4<sup>th</sup> to earn it. Williamson CAD wanted to analyze their current policies and procedures to ensure they were meeting IAAO standards. The self-analysis the CEAA process provides allowed them to have confidence they are providing the highest levels of appraisal and service to our citizens and taxing jurisidictions.

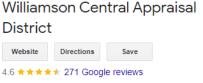
In 2019, WCAD submitted their application for re-certification of their IAAO Certificate of Excellence in Assessment Administration (CEAA). We are pleased to announce WCAD received an "A" overall. There are only 48 jurisdictions worldwide and only 11 in the state of Texas that have successfully obtained a CEAA.

#### 2023 AUSTIN AMERICAN-STATESMAN TOP WORKPLACES



It is the people who we employ that are the greatest asset in an organization. It is also critical for success in creating an environment where the employees want to come to work. It is with great honor I can share that for 3 years running the Williamson Central Appraisal District has been awarded the designation as a 2023 Austin American-Statesman Top Workplaces winner for businesses with 50-149 employees. This award has been recognized based on the surveys about the workplace completed by the WCAD employees.

As another form of recognition, the public we serve continues to recognize the value of our staff with a current 4.6 Google star rating. We could not meet the many changes and continued challenges without having a work environment that encourages and cares for others from coworkers to those we serve.



County government office in Georgetown, Texas

#### **PERMITS**

#### 

- Builder and plan Numbers are used in model matching
- Helpful in the field, during valuation, and appeal season

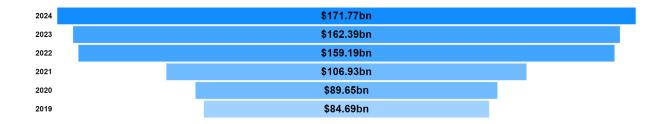
# Appraiser Reviewed Permit Count by Entity 1,200 1,000 CRR CGT CCP CLE CTA CHU CAU CLH CJA SLE CFL CBA CGR

- Permits are flagged for review by our appraisers for such things as: Additions, Remodels, Enclosed Structure, Finish Out, New Structure, Relocation of Building, Septic Tank
- Online viewing access of permits assists in collecting detail information as well as drawings for both residential and commercial properties

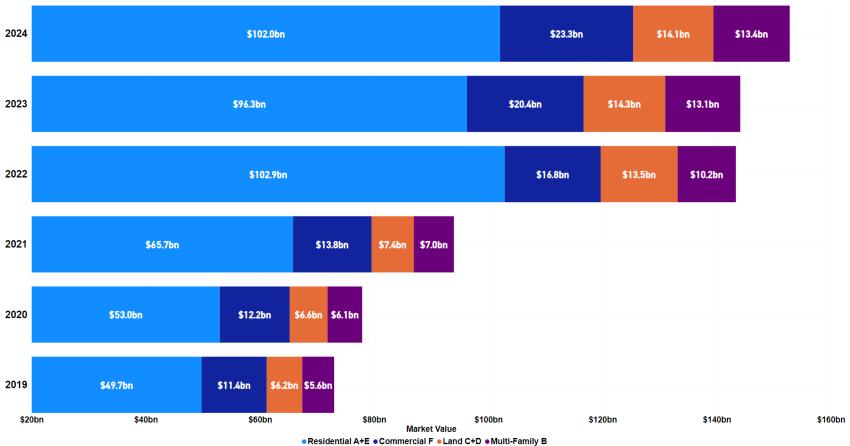
#### WILLIAMSON COUNTY 2024 APPRAISAL DATA

#### TOTAL ROLL VALUE HISTORY AND CURRENT BREAKDOWN

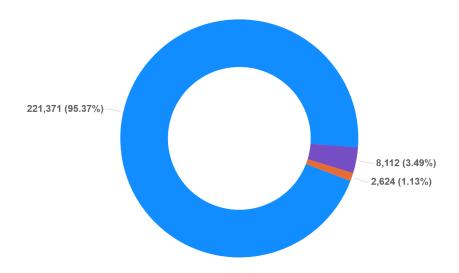
#### Williamson County Total Market Value



# Williamson County Total Market Value Real Parcels

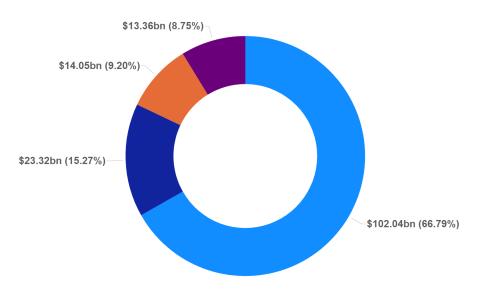


## **By Improved Parcel Count**



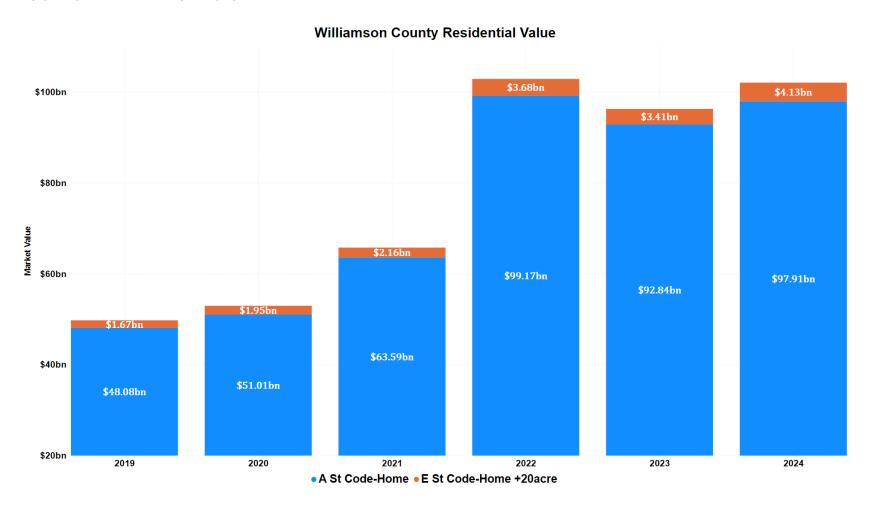
• Residential • Commercial • Multi-Family

## By Value

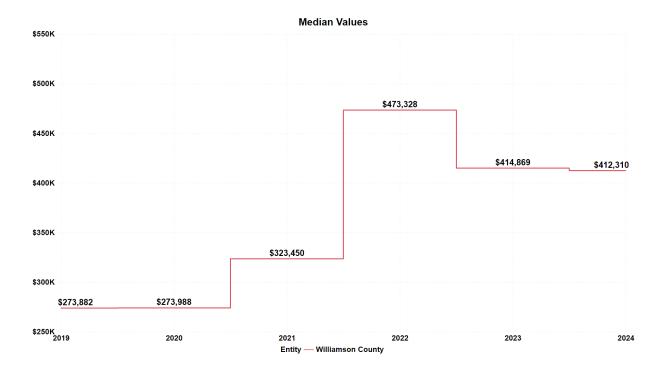


• Residential • Commercial • Land • Multi-Family

## WILCO RESIDENTIAL VALUE HISTORY

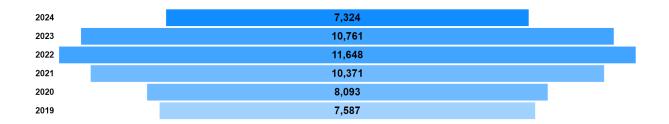


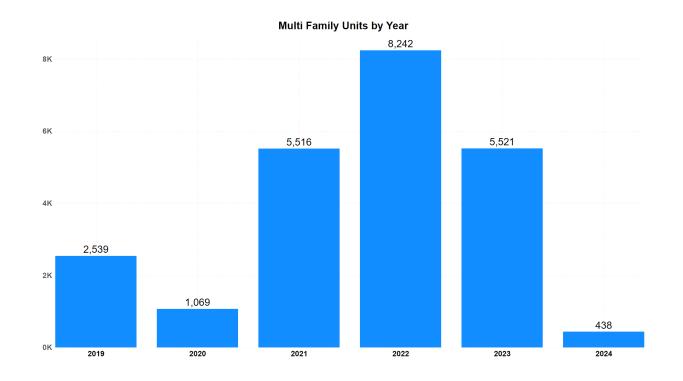
## WILCO RESIDENTIAL MEDIAN VALUE HISTORY



### WILCO RESIDENTIAL NEW IMPROVEMENTS HISTORY

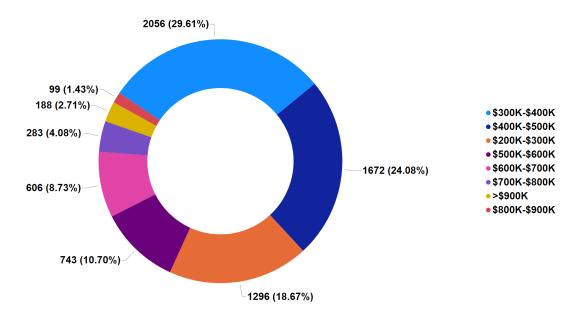
#### **Number of Residential New Improvements**





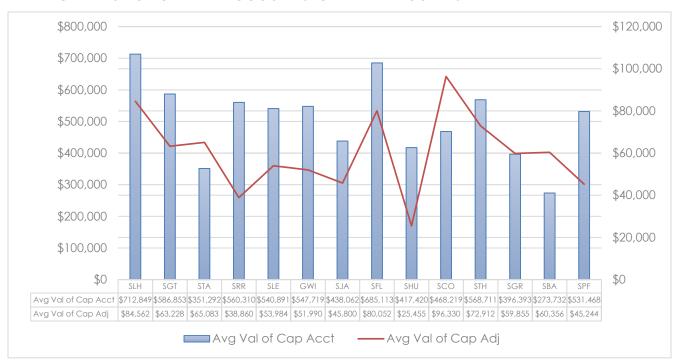
# WILCO RESIDENTIAL NEW IMPROVEMENTS BY VALUE

### **Residential New Improvement Value Ranges**

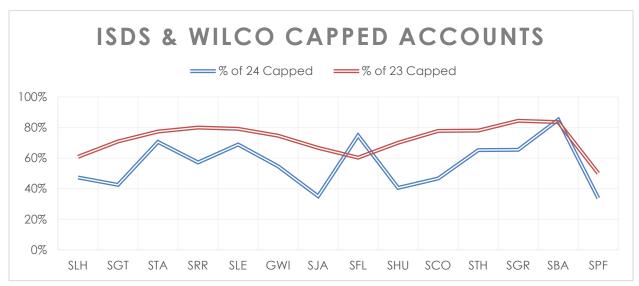


#### HOMESTEAD CAP STATISTICS

## AVERAGE VALUE OF CAPPED ACCOUNT & CAPPED AMOUNT ISD



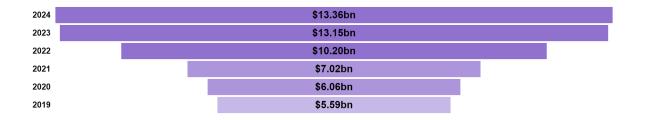
### % OF HOMESTEAD ACCOUNTS WITH CAP 2023 VS 2024



## COMMERCIAL AND MULTI-FAMILY VALUE & BREAKDOWN

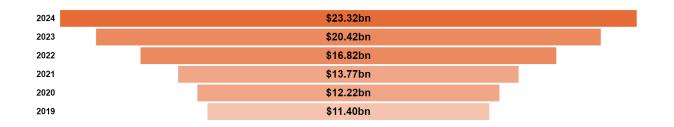
## WILCO MULTI-FAMILY VALUE

#### Williamson County Multi-Family Value



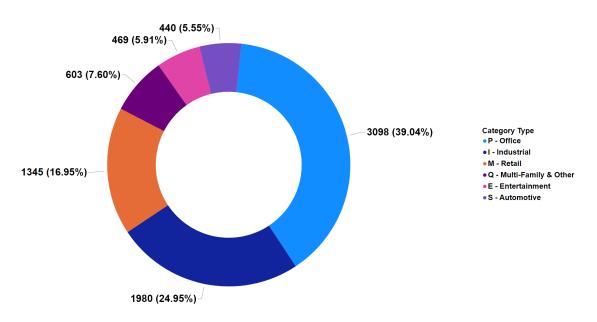
### WILCO COMMERCIAL VALUE

### Williamson County Commercial Value

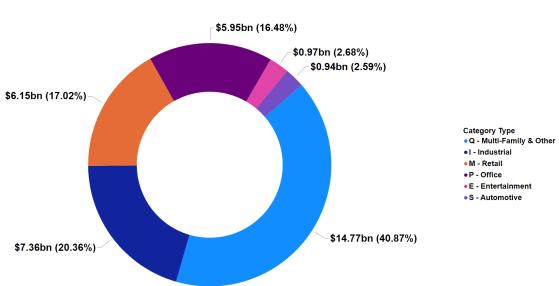


## WILCO COMMERCIAL BY CATEGORY

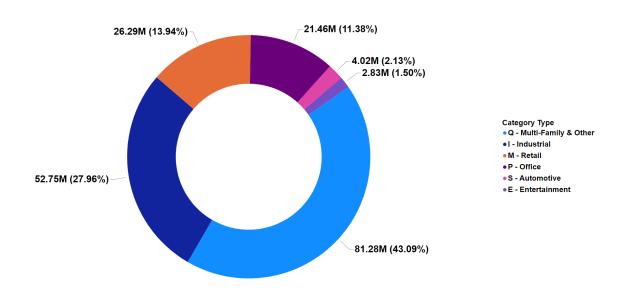




### Category by Value

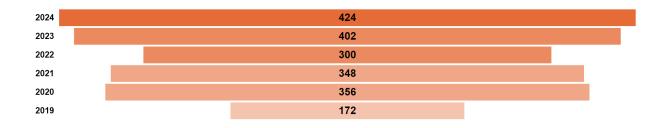






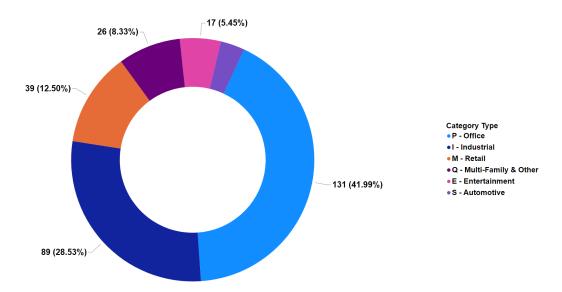
## WILCO COMMERCIAL & MULTI-FAMILY NEW IMPROVEMENTS HISTORY

### **Number of New Commercial Improvements**



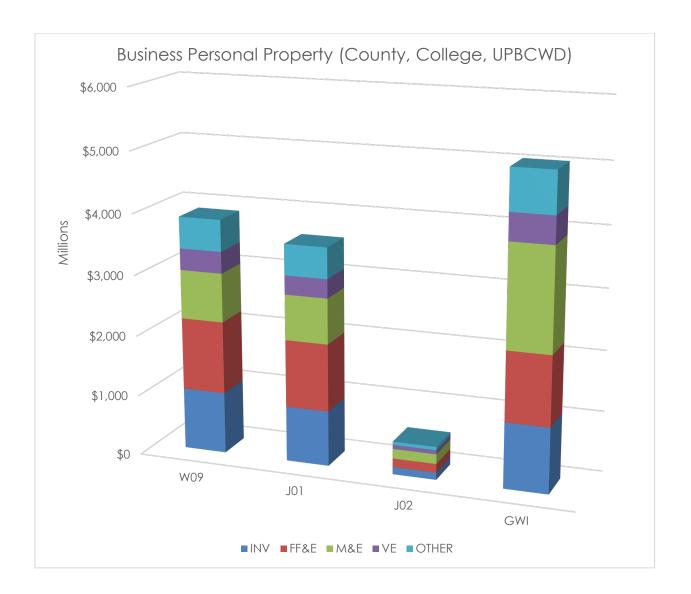
# WILCO COMMERCIAL NEW IMPROVEMENTS BY CATEGORY

#### **Commercial New Improvement by Category**



## BUSINESS PERSONAL PROPERTY VALUE & BREAKDOWN

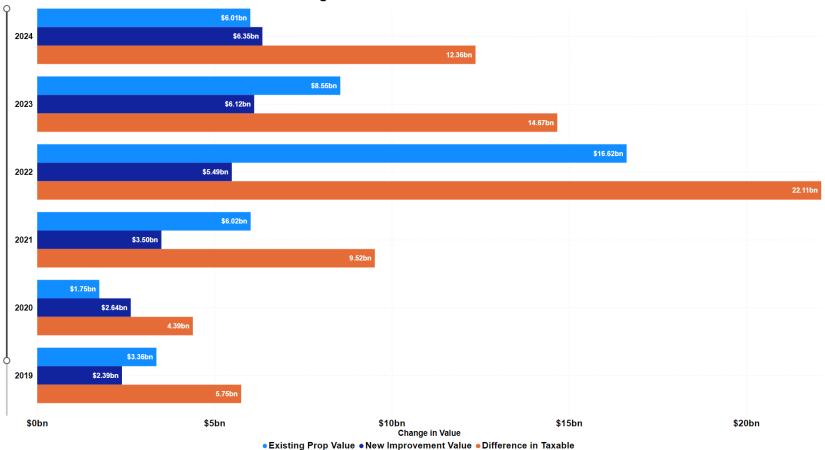
BUSINESS PERSONAL PROPERTY VALUE BY CATEGORY (WILCO, COLLEGE, UPBCWD)



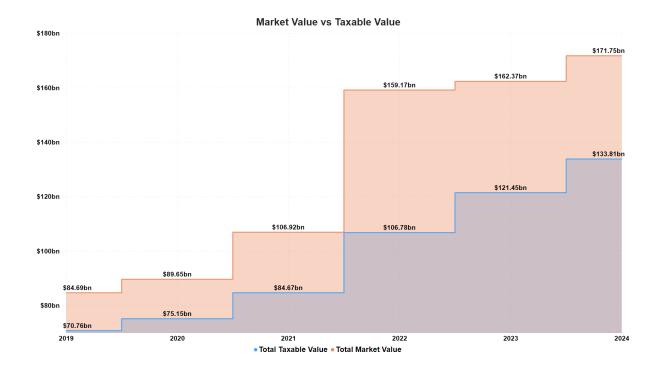
# CHANGE IN TOTAL TAXABLE VALUE

#### CHANGE IN TAXABLE VALUE FROM PRIOR YEAR





# MARKET VALUE VS TAXABLE VALUE



# WCAD MANAGEMENT CONTACT INFORMATION

ADMINISTRATION			
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Michael Page	Info Tech & Svc Manager	michaelp@wcad.org	512-931-7864

ADDENDUMS
ENTITY SPECIFIC GRAPHS
EFFECTIVE TAX RATE REPORT (ETR)
ASSESSMENT ROLL GRAND TOTAL (ARGT)
COMPTROLLER AUDIT REPORT (CAR)
RASE (RESIDENTIAL ANALYSIS STATISTICAL EVALUATION)
CASE (COMMERCIAL ANALYSIS STATISTICAL EVALUATION)
2023 WCAD ANNUAL REPORT
2023 WCAD MASS APPRAISAL REPORT
ENTITY LIST WITH CODES