

**CHIEF APPRAISER**  
Gene C. Slate, RTC,RPA



**BOARD OF DIRECTORS**  
Tim Ward, Chairman  
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April 25, 2014

Secretary to Superintendent

Brackett ISD  
Board of Trustees  
PO Box 586  
Brackettville TX 78832-0586

Dear Governing Body,

In compliance with **Section 26.01** the Chief appraiser must certify estimate of taxable value for the taxing units unless the taxing units choose to waive the estimate.

*HB 3646 amends subsection (e) to change the deadline for the chief appraiser to prepare and certify estimates of the taxable value to county, municipality and school district assessors from June 7 to April 30.*

Enclosed please find **2014 PRELIMINARY TOTALS AND APPROXIMATE LEVY BASED ON 2013 TAX RATES FOR THE BRACKETT ISD. PLEASE NOTE – THESE NUMBERS DO NOT INCLUDE THE SECOND PIPELINE – dep Midstream VALUES.**

I have also enclosed a Kinney County Appraisal District Property Tax Calendar with various dates highlighted both for dates important to the Appraisal District and the tax rate adoption process.

I hope this information will be helpful in assisting the governing body with the various deadlines necessary in publishing and adopting the 2014 property tax rates.

If you have any questions, do not hesitate to contact our office.

Respectfully,

A handwritten signature in blue ink, which appears to read "Gene C. Slate", is positioned below the word "Respectfully,".

Gene C. Slate, RPA, RTA  
Chief Appraiser

**2014 PRELIMINARY TOTALS**

SBR - BRACKETT ISD

Property Count: 11,597

4/24/2014

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Land		Value			
Homesite:		6,737,394			
Non Homesite:		24,394,050			
Ag Market:		1,064,302,437			
Timber Market:		0	Total Land	(+)	1,095,433,881
Improvement		Value			
Homesite:		80,672,448			
Non Homesite:		58,211,692	Total Improvements	(+)	138,884,140
Non Real		Count	Value		
Personal Property:	175		75,036,665		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	75,036,665
					1,309,354,686
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,059,083,767	5,218,670			
Ag Use:	40,008,791	117,887	Productivity Loss	(-)	1,019,074,976
Timber Use:	0	0	Appraised Value	=	290,279,710
Productivity Loss:	1,019,074,976	5,100,783			
			Homestead Cap	(-)	2,409,434
			Assessed Value	=	287,870,276
			Total Exemptions Amount (Breakdown on Next Page)	(-)	59,476,197
			Net Taxable	=	228,394,079

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	2,362,929	853,575	5,696.88	7,433.98	52		
OV65	26,746,562	14,713,267	89,781.76	95,426.92	466		
Total	29,109,491	15,566,842	95,478.64	102,860.90	518	Freeze Taxable	(-) 15,566,842
Tax Rate	1.000000						
						Freeze Adjusted Taxable	= 212,827,237

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,223,751.01 = 212,827,237 \* (1.000000 / 100) + 95,478.64

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

**2014 PRELIMINARY TOTALS**

SBR - BRACKETT ISD

Property Count: 11,597

4/24/2014

1:43:40PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	10,912	0	10,912.00
DP	56	0	430,472	430,472.00
DV1	13	0	59,272	59,272.00
DV2	9	0	56,163	56,163.00
DV3	6	0	51,800	51,800.00
DV4	58	0	536,166	536,166.00
DV4S	10	0	71,893	71,893.00
DVHS	27	0	1,328,112	1,328,112.00
EX	7	0	123,234	123,234.00
EX-XV	176	0	37,781,932	37,781,932.00
EX366	12	0	2,376	2,376.00
HS	954	0	13,874,627	13,874,627.00
HT	30	918,417	0	918,417.00
OV65	494	0	4,230,821	4,230,821.00
<b>Totals</b>		<b>929,329</b>	<b>58,546,868</b>	<b>59,476,197</b>

**2014 PRELIMINARY TOTALS**

SBR - BRACKETT ISD

Property Count: 11,597

4/24/2014

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,754		\$505,552	\$77,971,618
B	MULTIFAMILY RESIDENCE	28		\$0	\$1,165,513
C1	VACANT LOTS AND LAND TRACTS	5,321		\$0	\$4,557,835
D1	QUALIFIED OPEN-SPACE LAND	3,502	845,033.0982	\$0	\$1,059,083,767
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	199		\$309,455	\$9,972,237
E	RURAL LAND, NON QUALIFIED OPEN SP	755	15,159.9623	\$832,716	\$33,851,314
ERROR		1		\$0	\$105
F1	COMMERCIAL REAL PROPERTY	143		\$0	\$9,303,240
F2	INDUSTRIAL AND MANUFACTURING REA	2		\$0	\$5,468
J3	ELECTRIC COMPANY (INCLUDING CO-OP	13		\$0	\$4,291,385
J4	TELEPHONE COMPANY (INCLUDING CO-	24		\$0	\$4,863,025
J5	RAILROAD	8		\$0	\$22,555,530
J6	PIPELAND COMPANY	1		\$0	\$227,030
L1	COMMERCIAL PERSONAL PROPERTY	121		\$566,898	\$43,499,675
M1	TANGIBLE OTHER PERSONAL, MOBILE H	10		\$0	\$88,490
X	TOTALLY EXEMPT PROPERTY	195		\$0	\$37,918,454
		<b>Totals</b>	<b>860,193.0605</b>	<b>\$2,214,621</b>	<b>\$1,309,354,686</b>

**2014 PRELIMINARY TOTALS**

SBR - BRACKETT ISD

Property Count: 11,599

Effective Rate Assumption

4/24/2014

1:43:40PM

**New Value**

TOTAL NEW VALUE MARKET:	\$2,214,621
TOTAL NEW VALUE TAXABLE:	\$2,159,704

**New Exemptions**

Exemption	Description	Count		
EX	TOTAL EXEMPTION	6	2013 Market Value	\$103,580
EX-XV	Other Exemptions (including public property, r	9	2013 Market Value	\$66,173
EX366	HOUSE BILL 366	3	2013 Market Value	\$1,745
ABSOLUTE EXEMPTIONS VALUE LOSS				\$171,498

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	3	\$20,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$27,315
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	2	\$14,339
HS	HOMESTEAD	33	\$465,529
OV65	OVER 65	22	\$183,159
PARTIAL EXEMPTIONS VALUE LOSS		65	\$720,342
TOTAL EXEMPTIONS VALUE LOSS			\$891,840

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
949	\$60,105	\$17,077	\$43,028
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
912	\$58,869	\$16,991	\$41,878

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
2	\$45,172.00	\$45,172

# 2014 CALENDAR

## KINNEY COUNTY APPRAISAL DISTRICT

### January

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### February

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

### March

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### April

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

### APRIL 30

Chief Appraiser certifies estimate of school district's taxable value for school district to use for notice of budget and proposed tax rate and & adopting its budget.

Chief Appraiser certifies estimate of taxable value for county and cities and all other taxing entities

### MAY 1

Appraisal Notices mailed

### MAY 31

Deadline for filing protest with ARB

### May

S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### June

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### July

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### August

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### JUNE 16

Last day for Chief Appraiser to submit recommended 2014-2015 Budget to taxing units.

### JUNE 18, 19, 20

ARB Hearings

### JUNE 30

Last day for taxing units 4TH quarterly payment for 2014 CAD budget

### September

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

### October

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### November

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

### December

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### JULY 20 & 25

Dates ARB must approve Appraisal records and last day Chief Appraiser certifies appraisal roll to each taxing unit.

**AUGUST 7** Date taxing units (other than school districts & small Taxing units) must publicize effective tax & rollback rates, unencumbered fund balances, debt obligation schedules.

### AUGUST 12

Appraisal District Budget Adoption Hearing

### SEPTEMBER 23

Last day taxing unit may adopt tax rate

### SEPTEMBER 30

Last day for taxing units 1ST quarterly payment for 2014-2015