



July 17, 2023

Re: Imposition of Optional Fees for Calendar Year (CY) 2024

To the Honorable County Judge:

County commissioners courts are statutorily required to notify the Texas Department of Motor Vehicles (TxDMV) each year regarding the imposition or removal of optional fees. Notice must be made to TxDMV each year by September 1 with new fees taking effect on January 1 of the following year. This letter and attachments will provide information on how to submit the Calendar Year (CY) 2024 notification to TxDMV. The following is a brief description of the optional county fees from Chapter 502 of the Transportation Code:

County Road and Bridge Fee (Section 502.401):

- May not exceed \$10; and
- Revenue must be credited to the county road and bridge fund.

Child Safety Fee (Section 502.403):

- May not exceed \$1.50; and
- Revenue must be used for school crossing guard services; remaining funds must be used for programs to enhance child safety, health, or nutrition, including child abuse intervention and prevention, and drug and alcohol abuse prevention, among other purposes.

Transportation Project Fee (Section 502.402):

- Applies to Bexar, Brazos, Cameron, El Paso, Hidalgo and Webb counties **ONLY**;
- May not exceed \$10 for Bexar, El Paso, and Hidalgo counties;
- May not exceed \$20 for Brazos, Cameron, and Webb counties; and
- Revenue must be used for long-term transportation projects.

Please complete and return the attached *Imposition of Optional Fees* form. If your county will keep the same optional fees for CY 2024, please select OPTION A. If your county will change imposed fees, please select OPTION B and include a copy of a commissioners court order reflecting the specific changes.

**DEADLINE:** Please return the form and commissioners court order, if applicable, by Friday, September 1, 2023, by email to: [DMV\\_OptionalCountyFeeUpdates@TxDMV.gov](mailto:DMV_OptionalCountyFeeUpdates@TxDMV.gov) (note the underscore between DMV and Optional).

If you have any questions, please contact Maureen Vale, Registration Services, at 512-465-5601. Thank you for your timely response.

Sincerely,

Annette Quintero, Director  
Vehicle Titles and Registration Division  
Texas Department of Motor Vehicles

AQ:CT:MV

Attachments

cc: County tax assessor-collectors




## Imposition of Optional Fees Calendar Year (CY) 2024

**INSTRUCTIONS:** All counties must complete and return this form to the TxDMV via email to:  
[DMV\\_OptionalCountyFeeUpdates@TxDMV.gov](mailto:DMV_OptionalCountyFeeUpdates@TxDMV.gov)

Please submit at your earliest convenience, but no later than **Friday, September 1, 2023.**

**COUNTY NAME:** \_\_\_\_\_

**SELECT ONLY ONE OPTION BELOW:**

**OPTION A – No change. This county will charge the same fees in CY 2024.**   
*Submit this form to TxDMV. A copy of a commissioners court order is NOT required.*

**OR**

**OPTION B – The commissioners court has approved fee changes for CY 2024.**  
*Submit this form and a copy of the commissioners court order to TxDMV.*  
Enter amounts for each fee, even those that did not change. Enter zero (0), if necessary.

CY 2024 fees to be collected by your county:

Road and Bridge Fee: \$ \_\_\_\_\_

Child Safety Fee: \$ \_\_\_\_\_

Transportation Project Fee (applicable to Bexar, Brazos, Cameron, El Paso, Hidalgo and Webb counties only): \$ \_\_\_\_\_

**Total fee amount to be collected in CY 2024:** \$ \_\_\_\_\_

**For OPTION B, submit this form and a copy of the court order to TxDMV.**

*We appreciate your response. Thank you.*

# KENDALL APPRAISAL DISTRICT

118 Market Avenue • Boerne, Texas 78006 • (830) 249-8012 • (830) 249-3975

AUGUST 1, 2023


Kendall County  
Kendall County Tax Assessor-Collector  
James Hudson  
201 E San Antonio Ave, #105  
Boerne, TX 78006

Dear James Hudson

Per Section 26.01 (a) of the Texas Property Tax Code, enclosed are the 2023 certified totals for the taxing entities for your information.

If you should have any questions, please feel free to call me.

Sincerely,



Nelia McNeal  
Interim Chief Appraiser

# KENDALL APPRAISAL DISTRICT

118 Market Avenue • Boerne, Texas 78006 • (830) 249-8012 • (830) 249-3975

STATE OF TEXAS  
COUNTY OF KENDALL  
(A)

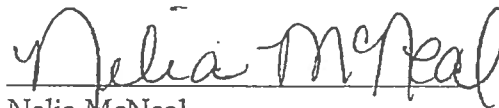
PROPERTY TAX CODE, SECTION 26.01

## CERTIFICATION OF APPRAISAL ROLL FOR: KENDALL COUNTY

I, Nelia McNeal, Interim Chief Appraiser of the Kendall Appraisal District, do solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have include in the records all property I am aware of, at an appraised value determined as required by law. I, Nelia McNeal, do hereby certify the following values are true and correct to the best of my knowledge.

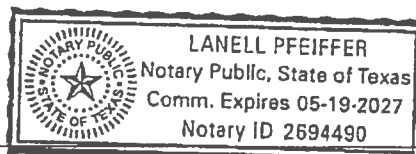
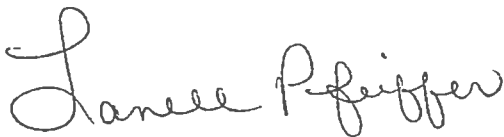
Please remember that the certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and granting of late homestead exemptions.

Approval of the appraisal records by the Kendall Appraisal Review Board has not yet occurred.



Nelia McNeal  
Interim Chief Appraiser

Sworn to and subscribed before me this 28<sup>th</sup> day of July 2023.



Notary Public      County of Kendall

**2023 CERTIFIED TOTALS**

GKE - KENDALL COUNTY

Property Count: 32,424

Grand Totals

7/28/2023

3:01:22PM

Land		Value			
Homesite:		2,366,119,308			
Non Homesite:		2,232,707,881			
Ag Market:		4,826,177,666			
Timber Market:		620,070		<b>Total Land</b>	(+) 9,425,624,925
Improvement		Value			
Homesite:		5,438,568,208			
Non Homesite:		3,454,411,902		<b>Total Improvements</b>	(+) 8,892,980,110
Non Real		Count		Value	
Personal Property:	3,013		580,006,100		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 580,006,100
				<b>Market Value</b>	= 18,898,611,135
Ag		Non Exempt		Exempt	
Total Productivity Market:	4,826,797,736		0		
Ag Use:	21,889,485		0	<b>Productivity Loss</b>	(-) 4,804,906,571
Timber Use:	1,680		0	<b>Appraised Value</b>	= 14,093,704,564
Productivity Loss:	4,804,906,571		0		
				<b>Homestead Cap</b>	(-) 1,630,698,831
				<b>Assessed Value</b>	= 12,463,005,733
				<b>Total Exemptions Amount</b>	(-) -- 1,617,562,644
				(Breakdown on Next Page)	
				<b>Net Taxable</b>	= 10,845,443,089

Freeze	Assessed	Taxable	Actual Tax	Colling	Count		
DP	63,219,696	56,943,761	162,312.14	170,672.96	229		
DPS	1,304,859	1,273,036	3,978.26	4,002.80	4		
OV65	2,451,825,609	2,337,342,887	6,848,512.42	6,972,216.03	5,203		
<b>Total</b>	<b>2,516,350,164</b>	<b>2,395,559,684</b>	<b>7,014,802.82</b>	<b>7,146,891.79</b>	<b>5,436</b>	<b>Freeze Taxable</b>	(-) 2,395,559,684
<b>Tax Rate</b>	<b>0.3877000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	464,460	454,460	261,097	193,363	1		
OV65	9,384,420	9,272,420	8,067,543	1,204,877	10		
<b>Total</b>	<b>9,848,880</b>	<b>9,726,880</b>	<b>8,328,640</b>	<b>1,398,240</b>	<b>11</b>	<b>Transfer Adjustment</b>	(-) 1,398,240
						<b>Freeze Adjusted Taxable</b>	= 8,448,485,165

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 39,769,579.80 = 8,448,485,165 \* (0.3877000 / 100) + 7,014,802.82

Certified Estimate of Market Value: 18,579,099,203  
 Certified Estimate of Taxable Value: 10,643,868,692

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

## 2023 CERTIFIED TOTALS

Property Count: 32,424

GKE - KENDALL COUNTY

Grand Totals

7/28/2023 3:01:22PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,772	30,114.3409	\$231,395,150	\$8,662,267,868	\$6,907,138,954
B	MULTIFAMILY RESIDENCE	154	189.2046	\$297,600	\$155,505,985	\$155,374,577
C1	VACANT LOTS AND LAND TRACTS	2,689	9,659.9427	\$0	\$484,759,276	\$484,406,146
D1	QUALIFIED OPEN-SPACE LAND	6,834	359,752.7666	\$0	\$4,826,797,736	\$21,859,073
D2	IMPROVEMENTS ON QUALIFIED OP	1,275		\$1,813,980	\$68,750,199	\$68,661,678
E	RURAL LAND, NON QUALIFIED OPEI	3,290	5,605.0513	\$71,279,180	\$1,508,319,365	\$1,253,541,071
F1	COMMERCIAL REAL PROPERTY	1,239	3,285.1411	\$25,786,110	\$1,201,344,879	\$1,189,827,793
F2	INDUSTRIAL AND MANUFACTURING	19	40.1920	\$0	\$56,940,410	\$56,126,212
J1	WATER SYSTEMS	16	2.3244	\$0	\$120,440	\$120,440
J2	GAS DISTRIBUTION SYSTEM	6	27.5890	\$0	\$2,405,460	\$2,405,460
J3	ELECTRIC COMPANY (INCLUDING C	50	71.6602	\$0	\$140,042,530	\$140,042,530
J4	TELEPHONE COMPANY (INCLUDING	46	1.5653	\$0	\$12,295,790	\$12,295,790
J6	PIPELAND COMPANY	4		\$0	\$11,614,630	\$11,614,630
J7	CABLE TELEVISION COMPANY	10	0.3800	\$0	\$2,663,610	\$2,663,610
L1	COMMERCIAL PERSONAL PROPER	2,088		\$12,081,380	\$210,672,310	\$210,253,517
L2	INDUSTRIAL AND MANUFACTURING	156		\$0	\$104,011,250	\$70,323,884
M1	TANGIBLE OTHER PERSONAL, MOB	521		\$565,870	\$12,308,209	\$11,163,996
O	RESIDENTIAL INVENTORY	950	403.4004	\$76,582,680	\$144,913,988	\$144,913,988
S	SPECIAL INVENTORY TAX	29		\$0	\$102,709,740	\$102,709,740
X	TOTALLY EXEMPT PROPERTY	1,377	6,802.8994	\$2,714,100	\$1,190,167,460	\$0
	<b>Totals</b>		<b>415,956.4579</b>	<b>\$422,516,050</b>	<b>\$18,898,611,135</b>	<b>\$10,845,443,089</b>

# 2023 CERTIFIED TOTALS

Property Count: 32,424

GKE - KENDALL COUNTY

Grand Totals

7/28/2023 3:01:22PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	4	0.4490	\$0	\$640,540	\$635,124
A1	A1-SINGLE FAMILY RES LAND & IMPR	13,684	28,140.2753	\$230,714,720	\$8,511,954,110	\$6,789,626,745
A2	A2-REAL MH & LAND WITH SAME OW	1,154	1,973.6166	\$199,090	\$148,160,018	\$115,695,234
A3	A3-SFR IMPROVEMENT ONLY	7		\$481,340	\$1,513,200	\$1,181,851
B1	B1	44	125.4631	\$0	\$111,892,349	\$111,889,976
B2	B2	111	63.7415	\$297,600	\$43,613,636	\$43,484,601
C1	C1-ALL VACANT LOTS & LAND TRACT	2,684	9,651.5177	\$0	\$484,397,916	\$484,044,786
C2	C2	1	0.3700	\$0	\$100	\$100
C3	C3	4	8.0550	\$0	\$361,260	\$361,260
D	D	1	29.8000	\$0	\$733,520	\$733,520
D1	D1-QUALIFIED AG LAND	6,782	359,128.8784	\$0	\$4,809,408,223	\$22,150,800
D1W	D1W - Wildlife Management	58	647.7601	\$0	\$17,888,997	\$207,757
D2	D2-IMPROVEMENTS ON QUALIFIED A	1,275		\$1,813,980	\$68,750,199	\$68,661,678
E	E	1	1.0000	\$0	\$25,880	\$10,739
E1	E1-LAND & IMPROVEMENTS ON NON	2,918	5,074.5954	\$70,562,080	\$1,481,868,830	\$1,229,405,184
E2	E2-MH ON NON QUAL OPEN SPACE	397	269.2910	\$717,100	\$21,042,641	\$18,763,134
E3	E3-SFR IMPROVEMENT ONLY ON NOI	11	1.2400	\$0	\$554,860	\$534,860
E4	E4-NON QUALIFIED AG LAND	35	205.2530	\$0	\$3,594,150	\$3,594,150
F1	F1-COMMERCIAL LAND & IMPROVEMI	1,239	3,285.1411	\$25,786,110	\$1,201,344,879	\$1,189,827,793
F2	Industrial Real Property	19	40.1920	\$0	\$56,940,410	\$56,126,212
J1		16	2.3244	\$0	\$120,440	\$120,440
J2		6	27.5890	\$0	\$2,405,460	\$2,405,460
J3		50	71.6602	\$0	\$140,042,530	\$140,042,530
J4		46	1.5653	\$0	\$12,295,790	\$12,295,790
J6		4		\$0	\$11,614,630	\$11,614,630
J7		10	0.3800	\$0	\$2,663,610	\$2,663,610
L1		2,088		\$12,081,380	\$210,672,310	\$210,253,517
L2		156		\$0	\$104,011,250	\$70,323,884
M1	MH ON LAND OWNED BY SOMEONE I	520		\$565,870	\$12,257,529	\$11,113,316
M3	IMPROVEMENT ONLY-OTHER THAN F	1		\$0	\$50,680	\$50,680
O1	O1	950	403.4004	\$76,582,680	\$144,913,988	\$144,913,988
S		29		\$0	\$102,709,740	\$102,709,740
X	Totally Exempt Property	1,377	6,802.8994	\$2,714,100	\$1,190,167,460	\$0
	<b>Totals</b>		<b>415,956.4579</b>	<b>\$422,516,050</b>	<b>\$18,898,611,135</b>	<b>\$10,845,443,089</b>

**2023 CERTIFIED TOTALS**

Property Count: 32,424

GKE - KENDALL COUNTY  
Effective Rate Assumption

7/28/2023

3:01:22PM

**New Value**

TOTAL NEW VALUE MARKET: \$422,516,050  
TOTAL NEW VALUE TAXABLE: \$405,005,053

**New Exemptions**

Exemption	Description	Count	2022 Market Value	Exemption Amount
EX-XG	11,184 Primarily performing charitable functions	1		\$0
EX-XV	Other Exemptions (Including public property, rel	25		\$1,667,560
EX366	HB366 Exempt	90		\$149,140
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,816,700</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	4	\$35,000
DV1	Disabled Veterans 10% - 29%	7	\$56,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	11	\$102,903
DV3	Disabled Veterans 50% - 69%	20	\$220,000
DV4	Disabled Veterans 70% - 100%	36	\$432,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	28	\$21,060,415
HS	Homestead	519	\$0
OV65	Over 65	181	\$1,615,407
OV65S	OV65 Surviving Spouse	1	\$2,809
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$23,541,534</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$25,358,234</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$25,358,234</b>

**New Ag / Timber Exemptions**

2022 Market Value \$4,663,872  
2023 Ag/Timber Use \$7,720  
NEW AG / TIMBER VALUE LOSS \$4,656,152  
Count: 18

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,307	\$630,131	\$132,392	\$497,739
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,684	\$641,118	\$131,270	\$509,848



**2023 CERTIFIED TOTALS**

GKE - KENDALL COUNTY

**Lower Value Used**

<del>Count of Protested Properties</del>	<del>Total Market Value</del>	<del>Total Value Used</del>
2,065	\$1,101,188,989.00	\$624,174,168



JAMES HUDSON, TAX ASSESSOR-COLLECTOR  
KENDALL COUNTY, TX  
201 E SAN ANTONIO ST, SUITE 105  
BOERNE, TX 78006  
(830)249-9343

**AUGUST 1, 2023**

**MEMO: CERTIFICATION OF ANTICIPATED TAX COLLECTION RATE OF 97.54%**

I certify that the Kendall Appraisal District has reported the 2022 County Tax Levy is 96.24% Collected and the average of the last three tax years is 97.54%.

A handwritten signature in cursive script that reads "James Hudson".

James Hudson, CPA, PCC

Tax Assessor-Collector