

MEDINA COUNTY APPRAISAL DISTRICT



2015 ANNUAL REPORT

Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Medina County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal District is responsible for local property tax appraisal and exemption administration. The local taxing units such as the County, Schools, Cities, Emergency Service Districts, and Groundwater Conservation District set a tax rate from property tax appraisals issued by the Appraisal District.

Medina County borders Bexar County on the east and the market on that side of the county is greatly affected by the San Antonio metro area market values.

The D'Hanis and Natalia school districts are located completely within Medina County. The Medina Valley school district is located in Medina and Bexar Counties. The Hondo and Devine school districts are located with Medina and Frio Counties. Lytle school district lies within Atascosa, Bexar and Medina counties. Northside school district is located in Bexar and Medina counties. Utopia school district is located in Bandera, Medina and Uvalde counties.

The Texas Constitution, Article 8 states basic rules for property taxes. They are property must be equal and uniform. Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land. Each property must have a single appraised value. All property is taxable unless federal or state law exempts it from taxation. Property owners have the right to reasonable notice of increase in the appraised value of their property.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is with a 5% margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Medina County has received local funding for all school districts for the past 30+ years.

MEDINA COUNTY APPRAISAL DISTRICT
Certified Market Value

	2012	2013	2014	2015	2016
City of Castroville	191,540,407	196,188,887	198,948,800	200,253,128	211,658,832
City of Devine	144,935,912	149,348,543	155,411,832	179,134,624	207,359,743
City of Hondo	260,636,730	259,393,801	278,386,604	278,821,325	291,632,556
City of LaCoste	27,322,623	28,124,862	28,607,830	29,706,000	30,600,320
City of Natalia	26,715,060	28,539,041	32,525,840	33,157,745	34,347,173
Medina County ESD #1	1,538,238,797	1,592,747,148	1,675,570,547	1,727,134,122	1,821,323,874
Medina County ESD #2	548,341,840	564,445,579	593,304,357	629,350,031	672,205,243
Medina County ESD #3	2,156,409,365	2,204,678,834	2,289,038,628	2,320,555,322	2,503,744,586
Medina County ESD #4	866,567,720	895,394,015	921,151,757	971,135,901	1,040,523,210
Medina County ESD #5	352,422,745	365,185,966	366,532,910	379,692,970	406,610,867
Medina County ESD #6	1,523,532,521	1,561,415,794	1,621,348,903	1,638,089,404	1,657,760,512
D'Hanis ISD	746,434,597	753,158,503	776,068,715	791,911,120	862,637,164
Natalia ISD	258,268,271	267,752,692	282,328,011	288,624,931	304,438,309
Medina County	4,725,249,524	4,857,451,871	5,070,477,811	5,204,604,734	5,523,324,063
Water District	4,725,249,524	4,857,451,871	5,070,477,811	5,204,604,734	5,523,324,063
Hospital District	4,720,513,900	4,852,161,228	5,064,806,805	5,198,110,822	5,516,106,138
*City of Lytle	35,180,220	37,822,415	39,596,695	40,629,870	40,733,205
*Devine ISD	573,300,932	589,585,496	620,305,899	656,067,083	706,864,340
*Hondo ISD	1,383,717,193	1,421,810,764	1,479,420,029	1,491,831,296	1,570,501,941
*Lytle ISD	76,954,974	79,887,209	84,112,609	91,437,909	94,380,379
*Medina Valley ISD	1,519,628,178	1,573,334,262	1,652,207,453	1,703,303,130	1,800,892,996
*Northside ISD	136,410,237	140,581,381	144,366,406	148,920,566	149,901,694
*Utopia ISD	25,912,793	26,156,421	26,067,043	26,143,002	26,543,800
*Utopia/Vanderpool	94,337,358	95,349,526	95,654,308	95,702,347	96,622,920
Area ESD #1					

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Net Taxable Value

	2012	2013	2014	2015	2016
City of Castroville	179,013,717	183,335,465	185,575,917	186,950,584	197,460,223
City of Devine	131,777,427	135,873,655	141,414,604	164,265,369	182,578,612
City of Hondo	241,833,770	240,640,394	259,676,296	260,197,169	266,156,476
City of LaCoste	26,113,641	26,867,734	27,234,467	28,331,507	29,135,888
City of Natalia	24,894,137	26,672,964	30,583,654	30,758,408	31,755,679
Medina County ESD #1	962,033,800	1,009,140,151	1,067,934,337	1,120,540,775	1,197,705,038
Medina County ESD #2	322,319,614	336,743,049	360,391,378	395,948,189	421,476,455
Medina County ESD #3	682,507,760	709,474,728	772,524,385	800,724,146	952,052,091
Medina County ESD #4	569,718,866	595,923,471	616,099,936	664,289,893	713,987,230
Medina County ESD #5	258,256,241	269,707,243	267,214,209	280,135,905	304,505,338
Medina County ESD #6	586,745,397	611,114,917	661,249,227	680,568,157	695,717,219
D'Hanis ISD	101,207,072	100,468,125	112,797,440	118,110,852	177,239,357
Natalia ISD	161,015,380	169,484,412	181,431,605	178,542,212	193,009,157
Medina County	2,226,003,297	2,326,291,460	2,486,242,898	2,613,047,650	2,874,212,296
Water District	2,227,394,145	2,327,334,596	2,487,601,790	2,614,331,102	2,874,688,402
Hospital District	2,271,504,157	2,371,921,193	2,532,843,133	2,661,642,910	2,922,515,035
*City of Lytle	32,409,445	35,112,870	36,464,355	37,333,661	37,249,521
*Devine ISD	310,833,060	325,644,057	351,209,499	369,248,500	399,586,999
*Hondo ISD	508,076,119	533,504,511	583,026,739	577,106,713	646,108,861
*Lytle ISD	59,891,297	62,466,267	64,252,047	67,047,566	69,571,485
*Medina Valley ISD	845,040,364	895,893,956	953,074,262	967,791,270	1,046,815,164
*Northside ISD	93,951,446	93,162,609	94,036,112	96,439,580	95,737,232
*Utopia ISD	3,624,813	3,837,481	3,719,200	3,693,553	4,326,829
*Utopia/Vanderpool Area ESD #1	11,569,038	12,124,341	12,276,535	12,105,171	13,192,167

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Market Value - Average Home Value

	2011	2012	2013	2014	2015
City of Castroville	141,070	142,920	144,770	148,825	150,242
City of Devine	72,509	73,201	74,025	75,817	77,310
City of Hondo	78,705	80,210	81,397	82,980	85,271
City of LaCoste	55,955	57,032	57,792	58,990	58,686
City of Natalia	37,760	38,667	39,740	39,483	40,288
Medina County ESD #1	140,193	143,747	145,805	153,682	158,392
Medina County ESD #2	80,447	82,113	82,905	85,446	87,823
Medina County ESD #3	87,540	89,587	91,668	94,280	96,649
Medina County ESD #4	80,780	83,007	84,484	85,550	87,891
Medina County ESD #5	81,071	83,888	86,038	85,573	87,637
Medina County ESD #6	87,926	89,748	91,887	94,681	96,976
D'Hanis ISD	90,581	91,756	94,888	97,792	97,901
Natalia ISD	75,343	77,862	79,513	82,964	84,201
Medina County	103,972	106,789	108,838	113,658	114,154
Water District	103,972	106,789	108,838	113,658	114,154
Hospital District	103,972	106,789	108,838	113,658	114,154
*City of Lytle	133,583	138,792	139,718	147,621	152,571
*Devine ISD	83,220	84,869	85,844	88,441	90,711
*Hondo ISD	89,808	91,793	94,065	96,946	99,319
*Lytle ISD	95,488	99,771	102,125	103,539	107,876
*Medina Valley ISD	128,385	131,636	133,435	140,471	145,122
*Northside ISD	236,784	241,366	245,606	257,341	257,933
*Utopia ISD	131,623	136,578	141,036	145,142	145,142
*Utopia/Vanderpool	155,836	152,843	179,750	187,578	165,633
Area ESD #1					

*Medina County portion only

Total HS Assessed Value divided by number of Homestead exemptions

As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Taxable Value – Average Home Value

	2011	2012	2013	2014	2015
City of Castroville	138,407	141,428	143,209	147,398	149,435
City of Devine	71,878	72,892	73,793	75,488	77,025
City of Hondo	77,605	79,411	80,756	82,470	84,912
City of LaCoste	55,659	56,542	57,322	57,915	58,023
City of Natalia	37,548	38,426	36,591	39,055	40,074
Medina County ESD #1	138,866	142,699	144,762	152,133	157,099
Medina County ESD #2	79,344	81,402	82,456	84,926	87,448
Medina County ESD #3	86,328	88,690	90,782	93,316	95,944
Medina County ESD #4	79,748	82,319	84,029	85,062	87,465
Medina County ESD #5	80,127	83,235	85,582	85,117	87,414
Medina County ESD #6	86,678	88,807	90,980	93,638	96,431
D'Hanis ISD	74,624	76,266	79,278	82,432	70,680
Natalia ISD	59,274	62,080	63,970	67,337	58,759
Medina County	102,785	105,918	108,052	112,642	116,167
Water District	102,785	105,918	108,052	112,642	116,167
Hospital District	102,785	105,918	108,052	112,642	116,167
*City of Lytle	133,137	138,454	139,500	146,907	152,505
*Devine ISD	67,185	69,238	70,439	72,944	65,430
*Hondo ISD	73,456	75,786	78,100	80,858	73,773
*Lytle ISD	79,789	84,227	86,772	88,104	82,789
*Medina Valley ISD	112,067	115,606	117,430	123,948	118,882
*Northside ISD	221,656	226,048	229,848	241,420	232,386
*Utopia ISD	102,976	64,928	121,716	130,142	120,142
*Utopia/Vanderpool	150,487	150,287	163,550	187,578	164,750
Area ESD #1					

*Medina County portion only

Total HS Assessed Value less homestead cap adjustment divided by number of Homestead exemptions less any homestead exemptions that apply
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT

2015 Market Value by State Code Classification	Number of Items	Total Market Value of Taxable Property	Percent of Total Market
A Real Property: Single-family Residential	13,621	1,388,541,332	26.87%
B Real Property: Multi-family Residential	66	17,738,298	0.34%
C Real Property: Vacant Lots and Land Tracts	6,580	204,102,086	3.95%
D1 Real Property: Qualified Ag Land	11,037	2,524,718,078	48.86%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,449	28,914,104	0.56%
E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps	4,261	424,658,276	8.22%
F1 Real Property: Commercial	888	176,202,267	3.41%
F2 Real Property: Industrial	64	19,216,320	0.37%
G Oil, Gas and Other Minerals	725	15,766,110	0.31%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	271	75,536,225	1.46%
L1 Personal Property: Commercial	1,628	83,195,019	1.61%
L2 Personal Property: Industrial	159	142,302,119	2.75%
M Mobile Homes and Other Tangible Personal Property	1,557	30,425,405	0.59%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	877	15,360,950	0.30%
S Special Inventory	16	13,889,822	0.27%
X Total Exempt Property	683	88,784	0.00%
Medina County Total Market Value		5,167,081,252	

As of Certification

MEDINA COUNTY APPRAISAL DISTRICT

2014 Taxable Value by State Code Classification	Number of Items	Total Taxable Value of Taxable Property	Percent of Total Taxable Value
A Real Property: Single-family Residential	13,621	1,299,688,572	49.74%
B Real Property: Multi-family Residential	66	17,738,298	0.68%
C Real Property: Vacant Lots and Land Tracts	6,580	202,932,933	7.77%
D1 Real Property: Qualified Ag Land	11,037	91,180,171	3.49%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,449	28,766,289	1.10%
E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps	4,261	398,663,019	15.26%
F1 Real Property: Commercial	888	175,697,620	6.72%
F2 Real Property: Industrial	64	18,533,788	0.71%
G Oil, Gas and Other Minerals	725	15,766,110	0.60%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	271	75,536,225	2.89%
L1 Personal Property: Commercial	1,628	82,606,991	3.16%
L2 Personal Property: Industrial	159	142,302,119	5.45%
M Mobile Homes and Other Tangible Personal Property	1,557	28,326,903	1.08%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	877	14,997,450	0.57%
S Special Inventory	16	13,889,822	0.53%
X Total Exempt Property	683	1122	0.00%
Medina County Total Taxable Value		2,613,053,129	

As of Certification

MEDINA COUNTY APPRAISAL DISTRICT

EXEMPTION AMOUNTS

City of Castroville – OA - \$10,000 DP - \$10,000 Freeze

City of Devine – OA - \$15,000 DP - \$15,000

City of Hondo – OA - \$15,000

City of Lytle – OA - \$10,000

Medina County – OA - \$15,000

FM Road – HS - \$3,000 OA-\$15,000 (Total)

Devine ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

D’Hanis ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

Hondo ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

Lytle ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

Medina Valley ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

Natalia ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

Northside ISD – HS - \$25,000 OA - \$23,330 DP - \$23,330

Utopia ISD – HS - \$25,000 OA - \$10,000 DP - \$10,000

DISABLED VETERAN EXEMPTIONS

DV1 – 10 – 29% - \$5,000

DV2 – 30 – 49% - \$7,500

DV3 – 50 – 69% - \$10,000

DV4 – 70 – 100% - \$12,000

UNEMPLOYABLE – 100%

2015 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	1.04	0.3482	1.3882
City of Castroville	0.45175	0.04765	0.4994
City of LaCoste	0.444	0.00	0.444
Hondo ISD	1.04	0.275	1.315
City of Hondo	0.3614	0.0913	0.4527
Devine ISD	1.17	0.20	1.37
City of Devine	0.4404	0.0706	0.511
D'Hanis ISD	1.04005	0.224481	1.28486
Natalia ISD	1.17	0.1405	1.3105
City of Natalia	0.7319	0.155	0.8869
Northside ISD	1.04	0.3355	1.3755
Lytle ISD	1.17	0.23	1.40
City of Lytle	0.2829	0.0821	0.365
Utopia ISD	1.04	0.00	1.04
Utopia/Vanderpool Area ESD #1	0.10	0.00	0.10
Medina County ESD #1	0.00861	0.0089	0.0950
MCESD #2 – Devine VFD	0.0825	0.0123	0.0948
MCESD #3 – Community EMS	0.06	0.00	0.06
MCESD #4 – Devine EMS	0.0533	0.00	0.0533
MCESD #5 – Natalia-Lytle VFD	0.0911	0.0089	0.10
MCESD #6 – Hondo-Yancey VFD	0.075	0.00	0.075
Medina County Hospital District	0.0641	0.00	0.0641
Medina County:	GME - 0.4315	0.0284	0.4599
	RFM - 0.0918	0.00	0.0918
	MWD - 0.0091	0.00	<u>0.0091</u>
			0.5608