

MEDINA COUNTY APPRAISAL DISTRICT



2017 SUMMARY 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

	2013	2014	2015	2016	2017
City of Castroville	196,188,887	198,948,800	200,253,128	211,658,832	215,072,811
City of Devine	149,348,543	155,411,832	179,134,624	207,359,743	204,473,146
City of Hondo	259,393,801	278,386,604	278,821,325	291,632,556	325,501,341
City of LaCoste	28,124,862	28,607,830	29,706,000	30,600,320	31,347,300
City of Natalia	28,539,041	32,525,840	33,157,745	34,347,173	38,362,753
Medina County ESD #1	1,592,747,148	1,675,570,547	1,727,134,122	1,821,323,874	1,897,787,477
Medina County ESD #2	564,445,579	593,304,357	629,350,031	672,205,243	679,568,771
Medina County ESD #3	2,204,678,834	2,289,038,628	2,320,555,322	2,503,744,586	2,627,478,099
Medina County ESD #4	895,394,015	921,151,757	971,135,901	1,040,523,210	1,070,074,378
Medina County ESD #5	365,185,966	366,532,910	379,692,970	406,610,867	436,539,807
Medina County ESD #6	1,561,415,794	1,621,348,903	1,638,089,404	1,657,760,512	1,696,537,617
D'Hanis ISD	753,158,503	776,068,715	791,911,120	862,637,164	885,336,242
Natalia ISD	267,752,692	282,328,011	288,624,931	304,438,309	330,223,333
Medina County	4,857,451,871	5,070,477,811	5,204,604,734	5,523,324,063	5,768,612,364
Water District	4,857,451,871	5,070,477,811	5,204,604,734	5,523,324,063	5,768,631,584
Hospital District	4,852,161,228	5,064,806,805	5,198,110,822	5,516,106,138	5,760,539,154
*City of Lytle	37,822,415	39,596,695	40,629,870	40,733,205	46,755,790
*Devine ISD	589,585,496	620,305,899	656,067,083	706,864,340	705,344,903
*Hondo ISD	1,421,810,764	1,479,420,029	1,491,831,296	1,570,501,941	1,680,248,746
*Lytle ISD	79,887,209	84,112,609	91,437,909	94,380,379	109,242,226
*Medina Valley ISD	1,573,334,262	1,652,207,453	1,703,303,130	1,800,892,996	1,868,166,988
*Northside ISD	140,581,381	144,366,406	148,920,566	149,901,694	155,282,318
*Utopia ISD	26,156,421	26,067,043	26,143,002	26,543,800	26,674,230
*Utopia/Vanderpool	95,349,526	95,654,308	95,702,347	96,622,920	97,311,200
Area ESD #1					

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Net Taxable Value

	2013	2014	2015	2016	2017
City of Castroville	183,335,465	185,575,917	186,950,584	197,460,223	201,062,518
City of Devine	135,873,655	141,414,604	164,265,369	182,578,612	184,364,359
City of Hondo	240,640,394	259,676,296	260,197,169	266,156,476	290,271,603
City of LaCoste	26,867,734	27,234,467	28,331,507	29,135,888	29,910,649
City of Natalia	26,672,964	30,583,654	30,758,408	31,755,679	34,381,715
Medina County ESD #1	1,009,140,151	1,067,934,337	1,120,540,775	1,197,705,038	1,263,695,082
Medina County ESD #2	336,743,049	360,391,378	395,948,189	421,476,455	435,010,321
Medina County ESD #3	709,474,728	772,524,385	800,724,146	952,052,091	1,055,435,403
Medina County ESD #4	595,923,471	616,099,936	664,289,893	713,987,230	739,688,601
Medina County ESD #5	269,707,243	267,214,209	280,135,905	304,505,338	324,269,126
Medina County ESD #6	611,114,917	661,249,227	680,568,157	695,717,219	717,235,138
D'Hanis ISD	100,468,125	112,797,440	118,110,852	177,239,357	199,458,438
Natalia ISD	169,484,412	181,431,605	178,542,212	193,009,157	210,013,956
Medina County	2,326,291,460	2,486,242,898	2,613,047,650	2,874,212,296	3,080,412,913
Water District	2,327,334,596	2,487,601,790	2,614,331,102	2,874,688,402	3,087,277,373
Hospital District	2,371,921,193	2,532,843,133	2,661,642,910	2,922,515,035	3,130,566,927
*City of Lytle	35,112,870	36,464,355	37,333,661	37,249,521	41,667,181
*Devine ISD	325,644,057	351,209,499	369,248,500	399,586,999	404,652,959
*Hondo ISD	533,504,511	583,026,739	577,106,713	646,108,861	733,931,933
*Lytle ISD	62,466,267	64,252,047	67,047,566	69,571,485	78,712,001
*Medina Valley ISD	895,893,956	953,074,262	967,791,270	1,046,815,164	1,103,386,219
*Northside ISD	93,162,609	94,036,112	96,439,580	95,737,232	98,435,18
*Utopia ISD	3,837,481	3,719,200	3,693,553	4,326,829	4,410,2885
*Utopia/Vanderpool Area ESD #1	12,124,341	12,276,535	12,105,171	13,192,167	13,835,291

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Market Value - Average Home Value

	2013	2014	2015	2016	2017
City of Castroville	144,770	148,825	150,242	151,302	157,262
City of Devine	74,025	75,817	77,310	85,474	98,227
City of Hondo	81,397	82,980	85,271	88,041	107,036
City of LaCoste	57,792	58,990	58,686	59,828	70,238
City of Natalia	39,740	39,483	40,288	42,103	55,203
Medina County ESD #1	145,805	153,682	158,392	164,456	176,673
Medina County ESD #2	82,905	85,446	87,823	96,191	110,577
Medina County ESD #3	91,668	94,280	96,649	100,296	116,280
Medina County ESD #4	84,484	85,550	87,891	94,346	110,343
Medina County ESD #5	86,038	85,573	87,637	92,468	110,196
Medina County ESD #6	91,887	94,681	96,976	100,329	116,533
D'Hanis ISD	94,888	97,792	97,901	108,503	126,846
Natalia ISD	79,513	82,964	84,201	88,423	106,821
Medina County	108,838	113,658	114,154	122,988	138,623
Water District	108,838	113,658	114,154	122,988	138,623
Hospital District	108,838	113,658	114,154	122,988	138,623
*City of Lytle	139,718	147,621	152,571	152,519	175,755
*Devine ISD	85,844	88,441	90,711	99,454	113,685
*Hondo ISD	94,065	96,946	99,319	102,409	119,558
*Lytle ISD	102,125	103,539	107,876	109,851	131,021
*Medina Valley ISD	133,435	140,471	145,122	151,542	163,607
*Northside ISD	245,606	257,341	257,933	260,972	270,764
*Utopia ISD	141,036	145,142	145,142	171,829	184,287
*Utopia/Vanderpool	179,750	187,578	165,633	186,907	192,968
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

	2013	2014	2015	2016	2017
City of Castroville	143,209	147,398	149,435	150,479	156,551
City of Devine	73,793	75,488	77,025	74,780	93,042
City of Hondo	80,756	82,470	84,912	87,518	99,658
City of LaCoste	57,322	57,915	58,023	58,785	69,285
City of Natalia	36,591	39,055	40,074	41,445	48,954
Medina County ESD #1	144,762	152,133	157,099	163,069	175,621
Medina County ESD #2	82,456	84,926	87,448	87,342	106,314
Medina County ESD #3	90,782	93,316	95,944	98,250	110,383
Medina County ESD #4	84,029	85,062	87,465	88,754	105,385
Medina County ESD #5	85,582	85,117	87,414	90,555	104,601
Medina County ESD #6	90,980	93,638	96,431	99,209	110,466
D'Hanis ISD	79,278	82,432	70,680	74,977	96,329
Natalia ISD	63,970	67,337	58,759	63,864	
Medina County	108,052	112,642	116,167	120,091	134,851
Water District	108,052	112,642	116,167	120,091	134,851
Hospital District	108,052	112,642	116,167	120,091	134,851
*City of Lytle	139,500	146,907	152,505	152,318	167,940
*Devine ISD	70,439	72,944	65,430	66,354	85,020
*Hondo ISD	78,100	80,858	73,773	77,900	88,786
*Lytle ISD	86,772	88,104	82,789	86,119	99,189
*Medina Valley ISD	117,430	123,948	118,882	125,835	137,985
*Northside ISD	229,848	241,420	232,386	235,718	244,380
*Utopia ISD	121,716	130,142	120,142	136,089	153,265
*Utopia/Vanderpool	163,550	187,578	164,750	180,913	191,180
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

2017 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	14,450	1,655,979,263	28.70%
B Real Property: Multi-family Residential	67	17,970,040	0.31%
C Real Property: Vacant Lots and Land Tracts	6,427	212,333,079	3.68%
D1 Real Property: Qualified Ag Land	11,140	2,535,711,532	43.95%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,365	31,882,691	0.55%
E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps	4,363	475,385,812	8.24%
F1 Real Property: Commercial	939	213,086,771	3.69%
F2 Real Property: Industrial	77	125,955,000	2.18%
G Oil, Gas and Other Minerals	630	6,888,410	0.12%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	277	123,077,600	2.13%
L1 Personal Property: Commercial	1,561	75,246,450	1.30%
L2 Personal Property: Industrial	282	189,051,300	3.28%
M Mobile Homes and Other Tangible Personal Property	1,506	34,764,270	0.60%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	668	10,632,040	0.18%
S Special Inventory	16	14,280,130	0.25%
X Total Exempt Property	814	47,336,726	0.82%
Medina County Total Market Value		5,769,581,114	

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%

2017 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	1.04	0.3992	1.4392
City of Castroville	0.466232	0.037861	0.504093
City of LaCoste	0.5043	0.00	0.5043
Hondo ISD	1.04	0.3350	1.3750
City of Hondo	0.3759	0.1380	0.5139
Devine ISD	1.17	0.20	1.37
City of Devine	0.4451	0.0659	0.511
D'Hanis ISD	1.04005	0.14010	1.180158
Natalia ISD	1.17	0.1291	1.2991
City of Natalia	0.7692	0.0872	0.8564
Northside ISD	1.04	0.3355	1.3755
Lytle ISD	1.17	0.25	1.42
City of Lytle	0.3104	0.0796	0.3900
Utopia ISD	1.04	0.00	1.04
Utopia/Vanderpool Area ESD #1	0.0977	0.00	0.0977
Medina County ESD #1	0.0871	0.0079	0.0950
MCESD #2 – Devine VFD	0.0836	0.0112	0.0948
MCESD #3 – Community EMS	0.0473	0.00	0.0473
MCESD #4 – Devine EMS	0.0523	0.00	0.0523
MCESD #5 – Natalia-Lytle VFD	0.0823	0.0177	0.10
MCESD #6 – Hondo-Yancey VFD	0.075	0.00	0.075
Medina County Hospital District	0.0644	0.00	0.0644
Medina Co. Precinct #2 Special Road Tax	0.05	0.00	0.05
Potranco Ranch Public Improvement Dist.	0.018	0.00	0.18
Medina County:	GME - 0.4339	0.0298	0.463700
	RFM - 0.0880	0.00	0.088000
	MWD - 0.009856	0.00	<u>0.009856</u>
			0.561556