

# MEDINA COUNTY APPRAISAL DISTRICT



2019 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 Bandera, 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

	2015	2016	2017	2018	2019
<b>City of Castroville</b>	200,253,128	211,658,832	215,072,811	232,780,181	280,701,411
<b>City of Devine</b>	179,134,624	207,359,743	204,473,146	208,306,526	222,034,666
<b>City of Hondo</b>	278,821,325	291,632,556	325,501,341	342,560,562	358,412,037
<b>City of LaCoste</b>	29,706,000	30,600,320	31,347,300	37,406,930	38,777,060
<b>City of Natalia</b>	33,157,745	34,347,173	38,362,753	39,506,423	40,963,183
<b>Medina County ESD #1</b>	1,727,134,122	1,821,323,874	1,897,787,477	2,159,685,091	2,274,647,030
<b>Medina County ESD #2</b>	629,350,031	672,205,243	679,568,771	855,266,429	886,521,340
<b>Medina County ESD #3</b>	2,320,555,322	2,503,744,586	2,627,478,099	2,803,991,217	2,855,318,124
<b>Medina County ESD #4</b>	971,135,901	1,040,523,210	1,070,074,378	1,303,347,375	1,353,398,826
<b>Medina County ESD #5</b>	379,692,970	406,610,867	436,539,807	510,499,977	530,942,447
<b>Medina County ESD #6</b>	1,638,089,404	1,657,760,512	1,696,537,617	1,915,006,689	1,961,728,896
<b>D'Hanis ISD</b>	791,911,120	862,637,164	885,336,242	867,128,443	867,799,863
<b>Natalia ISD</b>	288,624,931	304,438,309	330,223,333	387,253,687	405,963,409
<b>Medina County</b>	5,204,604,734	5,523,324,063	5,768,612,364	6,443,003,623	6,656,986,271
<b>Water District</b>	5,204,604,734	5,523,324,063	5,768,631,584	6,443,179,603	6,656,986,271
<b>Hospital District</b>	5,198,110,822	5,516,106,138	5,760,539,154	6,434,542,883	6,656,986,271
<b>*City of Lytle</b>	40,629,870	40,733,205	46,755,790	53,989,660	54,664,680
<b>*Devine ISD</b>	656,067,083	706,864,340	705,344,903	884,943,661	913,906,672
<b>*Hondo ISD</b>	1,491,831,296	1,570,501,941	1,680,248,746	1,818,828,724	1,863,333,991
<b>*Lytle ISD</b>	91,437,909	94,380,379	109,242,226	123,295,141	123,207,119
<b>*Medina Valley ISD</b>	1,703,303,130	1,800,892,996	1,868,166,988	2,150,945,850	2,258,004,216
<b>*Northside ISD</b>	148,920,566	149,901,694	155,282,318	175,140,948	189,451,131
<b>*Utopia ISD</b>	26,143,002	26,543,800	26,674,230	26,758,420	26,602,671
<b>*Utopia/Vanderpool</b>	95,702,347	96,622,920	97,311,200	90,178,300	90,072,381
<b>Area ESD #1</b>					

\*Medina County portion only  
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT  
Net Taxable Value

	2015	2016	2017	2018	2019
<b>City of Castroville</b>	186,950,584	197,460,223	201,062,518	210,978,791	251,957,147
<b>City of Devine</b>	164,265,369	182,578,612	184,364,359	189,032,068	200,996,282
<b>City of Hondo</b>	260,197,169	266,156,476	290,271,603	309,767,634	330,956,575
<b>City of LaCoste</b>	28,331,507	29,135,888	29,910,649	33,473,952	35,633,562
<b>City of Natalia</b>	30,758,408	31,755,679	34,381,715	35,887,681	37,662,349
<b>Medina County ESD #1</b>	1,120,540,775	1,197,705,038	1,263,695,082	1,421,761,322	1,510,253,599
<b>Medina County ESD #2</b>	395,948,189	421,476,455	435,010,321	458,040,538	484,198,196
<b>Medina County ESD #3</b>	800,724,146	952,052,091	1,055,435,403	1,062,855,824	1,113,396,328
<b>Medina County ESD #4</b>	664,289,893	713,987,230	739,688,601	786,218,972	827,976,519
<b>Medina County ESD #5</b>	280,135,905	304,505,338	324,269,126	349,459,833	366,479,610
<b>Medina County ESD #6</b>	680,568,157	695,717,219	717,235,138	774,160,724	822,740,627
<b>D'Hanis ISD</b>	118,110,852	177,239,357	199,458,438	205,118,880	207,729,487
<b>Natalia ISD</b>	178,542,212	193,009,157	210,013,956	227,738,095	243,764,122
<b>Medina County</b>	2,613,047,650	2,874,212,296	3,080,412,913	3,296,657,441	3,476,214,251
<b>Water District</b>	2,614,331,102	2,874,688,402	3,087,277,373	3,303,708,741	3,476,214,251
<b>Hospital District</b>	2,661,642,910	2,922,515,035	3,130,566,927	3,347,921,904	3,537,636,729
<b>*City of Lytle</b>	37,333,661	37,249,521	41,667,181	46,024,896	48,351,449
<b>*Devine ISD</b>	369,248,500	399,586,999	404,652,959	428,450,479	452,188,325
<b>*Hondo ISD</b>	577,106,713	646,108,861	733,931,933	727,104,471	768,399,633
<b>*Lytle ISD</b>	67,047,566	69,571,485	78,712,001	87,674,043	90,319,894
<b>*Medina Valley ISD</b>	967,791,270	1,046,815,164	1,103,386,219	1,252,690,630	1,329,786,624
<b>*Northside ISD</b>	96,439,580	95,737,232	98,435,18	111,491,727	123,518,963
<b>*Utopia ISD</b>	3,693,553	4,326,829	4,410,2885	4,458,529	4,304,291
<b>*Utopia/Vanderpool Area ESD #1</b>	12,105,171	13,192,167	13,835,291	14,194,183	14,823,437

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MEDINA COUNTY APPRAISAL DISTRICT  
Market Value - Average Home Value

	2015	2016	2017	2018	2019
<b>City of Castroville</b>	150,242	151,302	157,262	180,843	200,203
<b>City of Devine</b>	77,310	85,474	98,227	100,726	105,171
<b>City of Hondo</b>	85,271	88,041	107,036	107,451	107,823
<b>City of LaCoste</b>	58,686	59,828	70,238	86,766	89,847
<b>City of Natalia</b>	40,288	42,103	55,203	55,358	56,656
<b>Medina County ESD #1</b>	158,392	164,456	176,673	198,159	208,151
<b>Medina County ESD #2</b>	87,823	96,191	110,577	114,418	118,133
<b>Medina County ESD #3</b>	96,649	100,296	116,280	119,591	120,986
<b>Medina County ESD #4</b>	87,891	94,346	110,343	114,445	117,780
<b>Medina County ESD #5</b>	87,637	92,468	110,196	114,659	117,666
<b>Medina County ESD #6</b>	96,976	100,329	116,533	120,251	121,633
<b>D'Hanis ISD</b>	97,901	108,503	126,846	131,358	132,811
<b>Natalia ISD</b>	84,201	88,423	106,821	110,580	115,476
<b>Medina County</b>	114,154	122,988	138,623	149,952	155,529
<b>Water District</b>	114,154	122,988	138,623	149,945	155,529
<b>Hospital District</b>	114,154	122,988	138,623	149,962	155,529
<b>*City of Lytle</b>	152,571	152,519	175,755	196,959	196,257
<b>*Devine ISD</b>	90,711	99,454	113,685	117,530	120,795
<b>*Hondo ISD</b>	99,319	102,409	119,558	121,626	122,901
<b>*Lytle ISD</b>	107,876	109,851	131,021	142,754	140,138
<b>*Medina Valley ISD</b>	145,122	151,542	163,607	185,022	194,391
<b>*Northside ISD</b>	257,933	260,972	270,764	291,787	295,022
<b>*Utopia ISD</b>	145,142	171,829	184,287	193,207	193,963
<b>*Utopia/Vanderpool</b>	165,633	186,907	192,968	194,149	198,428
<b>Area ESD #1</b>					

\*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

	2015	2016	2017	2018	2019
<b>City of Castroville</b>	149,435	150,479	156,551	170,887	186,478
<b>City of Devine</b>	77,025	74,780	93,042	97,854	101,852
<b>City of Hondo</b>	84,912	87,518	99,658	102,444	104,616
<b>City of LaCoste</b>	58,023	58,785	69,285	76,141	83,163
<b>City of Natalia</b>	40,074	41,445	48,954	51,813	55,160
<b>Medina County ESD #1</b>	157,099	163,069	175,621	190,727	203,612
<b>Medina County ESD #2</b>	87,448	87,342	106,314	111,677	115,644
<b>Medina County ESD #3</b>	95,944	98,250	110,383	114,779	117,922
<b>Medina County ESD #4</b>	87,465	88,754	105,385	110,938	115,464
<b>Medina County ESD #5</b>	87,414	90,555	104,601	110,381	115,531
<b>Medina County ESD #6</b>	96,431	99,209	110,466	115,183	118,314
<b>D'Hanis ISD</b>	70,680	74,977	96,329	102,250	106,396
<b>Natalia ISD</b>	58,759	63,864	77,009	82,912	89,691
<b>Medina County</b>	116,167	120,091	134,851	144,341	152,103
<b>Water District</b>	116,167	120,091	134,851	144,334	152,103
<b>Hospital District</b>	116,167	120,091	134,851	144,350	152,103
<b>*City of Lytle</b>	152,505	152,318	167,940	180,938	191,953
<b>*Devine ISD</b>	65,430	66,354	85,020	90,511	94,076
<b>*Hondo ISD</b>	73,773	77,900	88,786	92,737	95,659
<b>*Lytle ISD</b>	82,789	86,119	99,189	107,267	111,947
<b>*Medina Valley ISD</b>	118,882	125,835	137,985	153,239	165,467
<b>*Northside ISD</b>	232,386	235,718	244,380	258,912	267,344
<b>*Utopia ISD</b>	120,142	136,089	153,265	164,903	168,963
<b>*Utopia/Vanderpool</b>	164,750	180,913	191,180	193,370	198,411
<b>Area ESD #1</b>					

\*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

<b>2018 Market Value by State Code Classification</b>	<b>Number of Items</b>	<b>Total Market Value of Taxable Property</b>	<b>Percent of Total Market</b>
<b>A Real Property: Single-family Residential</b>	15,634	1,988,273,506	29.87%
<b>B Real Property: Multi-family Residential</b>	59	16,706,560	0.25%
<b>C Real Property: Vacant Lots and Land Tracts</b>	6,398	258,061,509	3.88%
<b>D1 Real Property: Qualified Ag Land</b>	11,274	2,959,585,969	44.46%
<b>D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land</b>	2,501	35,714,252	0.54%
<b>E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps</b>	4,569	521,361,686	7.83%
<b>F1 Real Property: Commercial</b>	984	237,164,182	3.56%
<b>F2 Real Property: Industrial</b>	88	98,857,610	1.48%
<b>G Oil, Gas and Other Minerals</b>	705	8,296,940	0.12%
<b>H Tangible Personal Property: Nonbusiness Vehicles</b>	0	0	0.00%
<b>J Real and Personal Property: Utilities</b>	259	133,724,130	2.01%
<b>L1 Personal Property: Commercial</b>	1,661	81,861,740	1.23%
<b>L2 Personal Property: Industrial</b>	304	197,247,390	2.96%
<b>M Mobile Homes and Other Tangible Personal Property</b>	1,406	33,043,520	0.50%
<b>N Intangible Personal Property</b>	0	0	0.00%
<b>O Real Property: Residential Inventory</b>	634	14,687,810	0.22%
<b>S Special Inventory</b>	20	18,598,730	0.28%
<b>X Total Exempt Property</b>	984	53,800,737	0.81%
<b>Medina County Total Market Value</b>		<b>6,656,986,271</b>	<b>100.00%</b>

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%



2019 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.97	0.455	1.425
City of Castroville	0.473889	0.033882	0.507771
City of LaCoste	0.55	0.00	0.55
Hondo ISD	0.97	0.335	1.305
City of Hondo	0.3894	0.1211	0.5105
Devine ISD	1.0683	0.1600	1.2283
City of Devine	0.5298	0.00	0.5298
D'Hanis ISD	0.97	0.152	1.122
Natalia ISD	1.0683	0.3528	1.4211
City of Natalia	0.7850	0.1130	0.8980
Northside ISD	0.97	0.3355	1.3055
Lytle ISD	1.06835	0.30	1.36835
City of Lytle	0.3122	0.1103	0.4225
Utopia ISD	0.97	0.00	0.97
Utopia/Vanderpool Area ESD #1	0.1000	0.00	0.1000
Medina County ESD #1	0.0950	0.00	0.0950
MCESD #2 – Devine VFD	0.0653	0.0295	0.0948
MCESD #3 – Community EMS	0.0504	0.00	0.0504
MCESD #4 – Devine EMS	0.0495	0.00	0.0495
MCESD #5 – Natalia-Lytle VFD	0.0793	0.0207	0.10
MCESD #6 – Hondo-Yancey VFD	0.0750	0.00	0.0750
Medina County Hospital District	0.10	0.00	0.10
Medina County Precinct #2 Special Road	0.05	0.00	0.05
Potranco Ranch Improvement District	0.18	0.00	0.18
Potranco Acres Improvement District #2	0.18	0.00	0.18
Medina County:	GME - 0.4111	0.0495	0.4606
	RFM - 0.0911	0.00	0.0911
	MWD - 0.0100	0.00	<u>0.0100</u>
			0.5617