

# MEDINA COUNTY APPRAISAL DISTRICT



2020 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

	2016	2017	2018	2019	2020
<b>City of Castroville</b>	211,658,832	215,072,811	232,780,181	280,701,411	297,449,981
<b>City of Devine</b>	207,359,743	204,473,146	208,306,526	222,034,666	229,905,467
<b>City of Hondo</b>	291,632,556	325,501,341	342,560,562	358,412,037	391,493,576
<b>City of LaCoste</b>	30,600,320	31,347,300	37,406,930	38,777,060	40,829,640
<b>City of Natalia</b>	34,347,173	38,362,753	39,506,423	40,963,183	45,969,481
<b>Medina County ESD #1</b>	1,821,323,874	1,897,787,477	2,159,685,091	2,274,647,030	2,485,101,885
<b>Medina County ESD #2</b>	672,205,243	679,568,771	855,266,429	886,521,340	908,190,141
<b>Medina County ESD #3</b>	2,503,744,586	2,627,478,099	2,803,991,217	2,855,318,124	2,976,464,885
<b>Medina County ESD #4</b>	1,040,523,210	1,070,074,378	1,303,347,375	1,353,398,826	1,412,862,972
<b>Medina County ESD #5</b>	406,610,867	436,539,807	510,499,977	530,942,447	571,154,112
<b>Medina County ESD #6</b>	1,657,760,512	1,696,537,617	1,915,006,689	1,961,728,896	2,069,667,572
<b>D'Hanis ISD</b>	862,637,164	885,336,242	867,128,443	867,799,863	895,541,758
<b>Natalia ISD</b>	304,438,309	330,223,333	387,253,687	405,963,409	439,394,617
<b>Medina County</b>	5,523,324,063	5,768,612,364	6,443,003,623	6,656,986,271	7,066,740,093
<b>Water District</b>	5,523,324,063	5,768,631,584	6,443,179,603	6,656,986,271	7,066,740,093
<b>Hospital District</b>	5,516,106,138	5,760,539,154	6,434,542,883	6,656,986,271	7,066,740,093
<b>*City of Lytle</b>	40,733,205	46,755,790	53,989,660	54,664,680	57,510,190
<b>*Devine ISD</b>	706,864,340	705,344,903	884,943,661	913,906,672	937,246,553
<b>*Hondo ISD</b>	1,570,501,941	1,680,248,746	1,818,828,724	1,863,333,991	1,965,591,938
<b>*Lytle ISD</b>	94,380,379	109,242,226	123,295,141	123,207,119	131,967,405
<b>*Medina Valley ISD</b>	1,800,892,996	1,868,166,988	2,150,945,850	2,258,004,216	2,446,185,486
<b>*Northside ISD</b>	149,901,694	155,282,318	175,140,948	189,451,131	214,602,515
<b>*Utopia ISD</b>	26,543,800	26,674,230	26,758,420	26,602,671	27,302,021
<b>*Utopia/Vanderpool</b>	96,622,920	97,311,200	90,178,300	90,072,381	105,316,301
<b>Area ESD #1</b>					

\*Medina County portion only  
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT  
Net Taxable Value

	2016	2017	2018	2019	2020
<b>City of Castroville</b>	197,460,223	201,062,518	210,978,791	251,957,147	268,822,974
<b>City of Devine</b>	182,578,612	184,364,359	189,032,068	200,996,282	207,891,221
<b>City of Hondo</b>	266,156,476	290,271,603	309,767,634	330,956,575	353,297,423
<b>City of LaCoste</b>	29,135,888	29,910,649	33,473,952	35,633,562	37,839,468
<b>City of Natalia</b>	31,755,679	34,381,715	35,887,681	37,662,349	41,617,773
<b>Medina County ESD #1</b>	1,197,705,038	1,263,695,082	1,421,761,322	1,510,253,599	1,681,057,024
<b>Medina County ESD #2</b>	421,476,455	435,010,321	458,040,538	484,198,196	514,966,662
<b>Medina County ESD #3</b>	952,052,091	1,055,435,403	1,062,855,824	1,113,396,328	1,231,836,205
<b>Medina County ESD #4</b>	713,987,230	739,688,601	786,218,972	827,976,519	890,592,465
<b>Medina County ESD #5</b>	304,505,338	324,269,126	349,459,833	366,479,610	400,713,226
<b>Medina County ESD #6</b>	695,717,219	717,235,138	774,160,724	822,740,627	923,222,343
<b>D'Hanis ISD</b>	177,239,357	199,458,438	205,118,880	207,729,487	226,267,246
<b>Natalia ISD</b>	193,009,157	210,013,956	227,738,095	243,764,122	268,839,515
<b>Medina County</b>	2,874,212,296	3,080,412,913	3,296,657,441	3,476,214,251	3,833,063,855
<b>Water District</b>	2,874,688,402	3,087,277,373	3,303,708,741	3,476,214,251	3,833,063,855
<b>Hospital District</b>	2,922,515,035	3,130,566,927	3,347,921,904	3,537,636,729	3,896,141,309
<b>*City of Lytle</b>	37,249,521	41,667,181	46,024,896	48,351,449	50,318,382
<b>*Devine ISD</b>	399,586,999	404,652,959	428,450,479	452,188,325	486,534,791
<b>*Hondo ISD</b>	646,108,861	733,931,933	727,104,471	768,399,633	861,158,707
<b>*Lytle ISD</b>	69,571,485	78,712,001	87,674,043	90,319,894	97,594,594
<b>*Medina Valley ISD</b>	1,046,815,164	1,103,386,219	1,252,690,630	1,329,786,624	1,477,120,418
<b>*Northside ISD</b>	95,737,232	98,435,18	111,491,727	123,518,963	145,823,462
<b>*Utopia ISD</b>	4,326,829	4,410,2885	4,458,529	4,304,291	6,776,870
<b>*Utopia/Vanderpool Area ESD #1</b>	13,192,167	13,835,291	14,194,183	14,823,437	18,922,531

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MEDINA COUNTY APPRAISAL DISTRICT  
Market Value - Average Home Value

	2016	2017	2018	2019	2020
<b>City of Castroville</b>	151,302	157,262	180,843	200,203	211,454
<b>City of Devine</b>	85,474	98,227	100,726	105,171	110,838
<b>City of Hondo</b>	88,041	107,036	107,451	107,823	118,764
<b>City of LaCoste</b>	59,828	70,238	86,766	89,847	94,720
<b>City of Natalia</b>	42,103	55,203	55,358	56,656	66,791
<b>Medina County ESD #1</b>	164,456	176,673	198,159	208,151	224,977
<b>Medina County ESD #2</b>	96,191	110,577	114,418	118,133	124,778
<b>Medina County ESD #3</b>	100,296	116,280	119,591	120,986	128,416
<b>Medina County ESD #4</b>	94,346	110,343	114,445	117,780	125,936
<b>Medina County ESD #5</b>	92,468	110,196	114,659	117,666	127,481
<b>Medina County ESD #6</b>	100,329	116,533	120,251	121,633	129,613
<b>D'Hanis ISD</b>	108,503	126,846	131,358	132,811	138,189
<b>Natalia ISD</b>	88,423	106,821	110,580	115,476	126,760
<b>Medina County</b>	122,988	138,623	149,952	155,529	167,835
<b>Water District</b>	122,988	138,623	149,945	155,529	167,835
<b>Hospital District</b>	122,988	138,623	149,962	155,529	167,835
<b>*City of Lytle</b>	152,519	175,755	196,959	196,257	210,773
<b>*Devine ISD</b>	99,454	113,685	117,530	120,795	127,607
<b>*Hondo ISD</b>	102,409	119,558	121,626	122,901	131,230
<b>*Lytle ISD</b>	109,851	131,021	142,754	140,138	148,562
<b>*Medina Valley ISD</b>	151,542	163,607	185,022	194,391	210,489
<b>*Northside ISD</b>	260,972	270,764	291,787	295,022	308,947
<b>*Utopia ISD</b>	171,829	184,287	193,207	193,963	185,548
<b>*Utopia/Vanderpool</b>	186,907	192,968	194,149	198,428	205,797
<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

	2016	2017	2018	2019	2020
<b>City of Castroville</b>	150,479	156,551	170,887	186,478	203,192
<b>City of Devine</b>	74,780	93,042	97,854	101,852	108,733
<b>City of Hondo</b>	87,518	99,658	102,444	104,616	114,065
<b>City of LaCoste</b>	58,785	69,285	76,141	83,163	89,938
<b>City of Natalia</b>	41,445	48,954	51,813	55,160	63,582
<b>Medina County ESD #1</b>	163,069	175,621	190,727	203,612	221,869
<b>Medina County ESD #2</b>	87,342	106,314	111,677	115,644	123,235
<b>Medina County ESD #3</b>	98,250	110,383	114,779	117,922	125,031
<b>Medina County ESD #4</b>	88,754	105,385	110,938	115,464	123,726
<b>Medina County ESD #5</b>	90,555	104,601	110,381	115,531	124,617
<b>Medina County ESD #6</b>	99,209	110,466	115,183	118,314	126,000
<b>D'Hanis ISD</b>	74,977	96,329	102,250	106,396	112,159
<b>Natalia ISD</b>	63,864	77,009	82,912	89,691	100,183
<b>Medina County</b>	120,091	134,851	144,341	152,103	164,939
<b>Water District</b>	120,091	134,851	144,334	152,103	164,939
<b>Hospital District</b>	120,091	134,851	144,350	152,103	164,939
<b>*City of Lytle</b>	152,318	167,940	180,938	191,953	208,148
<b>*Devine ISD</b>	66,354	85,020	90,511	94,076	101,702
<b>*Hondo ISD</b>	77,900	88,786	92,737	95,659	103,427
<b>*Lytle ISD</b>	86,119	99,189	107,267	111,947	121,206
<b>*Medina Valley ISD</b>	125,835	137,985	153,239	165,467	183,164
<b>*Northside ISD</b>	235,718	244,380	258,912	267,344	282,089
<b>*Utopia ISD</b>	136,089	153,265	164,903	168,963	160,548
<b>*Utopia/Vanderpool</b>	180,913	191,180	193,370	198,411	205,797
<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>2020 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>	16,318	2,224,424,348	31.48%
<b>B Real Property: Multi-family Residential</b>	61	17,316,690	0.25%
<b>C Real Property: Vacant Lots and Land Tracts</b>	6,392	296,679,723	4.20%
<b>D1 Real Property: Qualified Ag Land</b>	11,208	2,961,769,577	41.91%
<b>D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land</b>	2,655	37,385,095	0.53%
<b>E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps</b>	4,685	566,078,437	8.01%
<b>F1 Real Property: Commercial</b>	986	250,978,674	3.55%
<b>F2 Real Property: Industrial</b>	78	102,086,840	1.44%
<b>G Oil, Gas and Other Minerals</b>	662	5,609,270	0.08%
<b>H Tangible Personal Property: Nonbusiness Vehicles</b>	0	0	0.00%
<b>J Real and Personal Property: Utilities</b>	261	142,429,230	2.02%
<b>L1 Personal Property: Commercial</b>	1598	82,604,510	1.17%
<b>L2 Personal Property: Industrial</b>	312	237,594,370	3.36%
<b>M Mobile Homes and Other Tangible Personal Property</b>	1357	33,630,210	0.47%
<b>N Intangible Personal Property</b>	0	0	0.00%
<b>O Real Property: Residential Inventory</b>	485	19,885,860	0.28%
<b>S Special Inventory</b>	18	19,640,840	0.28%
<b>X Total Exempt Property</b>	1222	68,352,442	0.97%
<b>Medina County Total Market Value</b>		<b>7,066,466,113</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 Ranch Improvement District #2	0.18	0.00	0.18
Potranco Acres Improvement District	0.50	0.00	0.50

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