

# MEDINA COUNTY APPRAISAL DISTRICT



2018 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

	2014	2015	2016	2017	2018
<b>City of Castroville</b>	198,948,800	200,253,128	211,658,832	215,072,811	232,780,181
<b>City of Devine</b>	155,411,832	179,134,624	207,359,743	204,473,146	208,306,526
<b>City of Hondo</b>	278,386,604	278,821,325	291,632,556	325,501,341	342,560,562
<b>City of LaCoste</b>	28,607,830	29,706,000	30,600,320	31,347,300	37,406,930
<b>City of Natalia</b>	32,525,840	33,157,745	34,347,173	38,362,753	39,506,423
<b>Medina County ESD #1</b>	1,675,570,547	1,727,134,122	1,821,323,874	1,897,787,477	2,159,685,091
<b>Medina County ESD #2</b>	593,304,357	629,350,031	672,205,243	679,568,771	855,266,429
<b>Medina County ESD #3</b>	2,289,038,628	2,320,555,322	2,503,744,586	2,627,478,099	2,803,991,217
<b>Medina County ESD #4</b>	921,151,757	971,135,901	1,040,523,210	1,070,074,378	1,303,347,375
<b>Medina County ESD #5</b>	366,532,910	379,692,970	406,610,867	436,539,807	510,499,977
<b>Medina County ESD #6</b>	1,621,348,903	1,638,089,404	1,657,760,512	1,696,537,617	1,915,006,689
<b>D'Hanis ISD</b>	776,068,715	791,911,120	862,637,164	885,336,242	867,128,443
<b>Natalia ISD</b>	282,328,011	288,624,931	304,438,309	330,223,333	387,253,687
<b>Medina County</b>	5,070,477,811	5,204,604,734	5,523,324,063	5,768,612,364	6,443,003,623
<b>Water District</b>	5,070,477,811	5,204,604,734	5,523,324,063	5,768,631,584	6,443,179,603
<b>Hospital District</b>	5,064,806,805	5,198,110,822	5,516,106,138	5,760,539,154	6,434,542,883
<b>*City of Lytle</b>	39,596,695	40,629,870	40,733,205	46,755,790	53,989,660
<b>*Devine ISD</b>	620,305,899	656,067,083	706,864,340	705,344,903	884,943,661
<b>*Hondo ISD</b>	1,479,420,029	1,491,831,296	1,570,501,941	1,680,248,746	1,818,828,724
<b>*Lytle ISD</b>	84,112,609	91,437,909	94,380,379	109,242,226	123,295,141
<b>*Medina Valley ISD</b>	1,652,207,453	1,703,303,130	1,800,892,996	1,868,166,988	2,150,945,850
<b>*Northside ISD</b>	144,366,406	148,920,566	149,901,694	155,282,318	175,140,948
<b>*Utopia ISD</b>	26,067,043	26,143,002	26,543,800	26,674,230	26,758,420
<b>*Utopia/Vanderpool</b>	95,654,308	95,702,347	96,622,920	97,311,200	90,178,300
<b>Area ESD #1</b>					

\*Medina County portion only  
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT  
Net Taxable Value

	2014	2015	2016	2017	2018
<b>City of Castroville</b>	185,575,917	186,950,584	197,460,223	201,062,518	210,978,791
<b>City of Devine</b>	141,414,604	164,265,369	182,578,612	184,364,359	189,032,068
<b>City of Hondo</b>	259,676,296	260,197,169	266,156,476	290,271,603	309,767,634
<b>City of LaCoste</b>	27,234,467	28,331,507	29,135,888	29,910,649	33,473,952
<b>City of Natalia</b>	30,583,654	30,758,408	31,755,679	34,381,715	35,887,681
<b>Medina County ESD #1</b>	1,067,934,337	1,120,540,775	1,197,705,038	1,263,695,082	1,421,761,322
<b>Medina County ESD #2</b>	360,391,378	395,948,189	421,476,455	435,010,321	458,040,538
<b>Medina County ESD #3</b>	772,524,385	800,724,146	952,052,091	1,055,435,403	1,062,855,824
<b>Medina County ESD #4</b>	616,099,936	664,289,893	713,987,230	739,688,601	786,218,972
<b>Medina County ESD #5</b>	267,214,209	280,135,905	304,505,338	324,269,126	349,459,833
<b>Medina County ESD #6</b>	661,249,227	680,568,157	695,717,219	717,235,138	774,160,724
<b>D'Hanis ISD</b>	112,797,440	118,110,852	177,239,357	199,458,438	205,118,880
<b>Natalia ISD</b>	181,431,605	178,542,212	193,009,157	210,013,956	227,738,095
<b>Medina County</b>	2,486,242,898	2,613,047,650	2,874,212,296	3,080,412,913	3,296,657,441
<b>Water District</b>	2,487,601,790	2,614,331,102	2,874,688,402	3,087,277,373	3,303,708,741
<b>Hospital District</b>	2,532,843,133	2,661,642,910	2,922,515,035	3,130,566,927	3,347,921,904
<b>*City of Lytle</b>	36,464,355	37,333,661	37,249,521	41,667,181	46,024,896
<b>*Devine ISD</b>	351,209,499	369,248,500	399,586,999	404,652,959	428,450,479
<b>*Hondo ISD</b>	583,026,739	577,106,713	646,108,861	733,931,933	727,104,471
<b>*Lytle ISD</b>	64,252,047	67,047,566	69,571,485	78,712,001	87,674,043
<b>*Medina Valley ISD</b>	953,074,262	967,791,270	1,046,815,164	1,103,386,219	1,252,690,630
<b>*Northside ISD</b>	94,036,112	96,439,580	95,737,232	98,435,18	111,491,727
<b>*Utopia ISD</b>	3,719,200	3,693,553	4,326,829	4,410,2885	4,458,529
<b>*Utopia/Vanderpool Area ESD #1</b>	12,276,535	12,105,171	13,192,167	13,835,291	14,194,183

\*Medina County portion only  
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT  
Market Value - Average Home Value

	2014	2015	2016	2017	2018
<b>City of Castroville</b>	148,825	150,242	151,302	157,262	180,843
<b>City of Devine</b>	75,817	77,310	85,474	98,227	100,726
<b>City of Hondo</b>	82,980	85,271	88,041	107,036	107,451
<b>City of LaCoste</b>	58,990	58,686	59,828	70,238	86,766
<b>City of Natalia</b>	39,483	40,288	42,103	55,203	55,358
<b>Medina County ESD #1</b>	153,682	158,392	164,456	176,673	198,159
<b>Medina County ESD #2</b>	85,446	87,823	96,191	110,577	114,418
<b>Medina County ESD #3</b>	94,280	96,649	100,296	116,280	119,591
<b>Medina County ESD #4</b>	85,550	87,891	94,346	110,343	114,445
<b>Medina County ESD #5</b>	85,573	87,637	92,468	110,196	114,659
<b>Medina County ESD #6</b>	94,681	96,976	100,329	116,533	120,251
<b>D'Hanis ISD</b>	97,792	97,901	108,503	126,846	131,358
<b>Natalia ISD</b>	82,964	84,201	88,423	106,821	110,580
<b>Medina County</b>	113,658	114,154	122,988	138,623	149,952
<b>Water District</b>	113,658	114,154	122,988	138,623	149,945
<b>Hospital District</b>	113,658	114,154	122,988	138,623	149,962
<b>*City of Lytle</b>	147,621	152,571	152,519	175,755	196,959
<b>*Devine ISD</b>	88,441	90,711	99,454	113,685	117,530
<b>*Hondo ISD</b>	96,946	99,319	102,409	119,558	121,626
<b>*Lytle ISD</b>	103,539	107,876	109,851	131,021	142,754
<b>*Medina Valley ISD</b>	140,471	145,122	151,542	163,607	185,022
<b>*Northside ISD</b>	257,341	257,933	260,972	270,764	291,787
<b>*Utopia ISD</b>	145,142	145,142	171,829	184,287	193,207
<b>*Utopia/Vanderpool</b>	187,578	165,633	186,907	192,968	194,149
<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

	2014	2015	2016	2017	2018
<b>City of Castroville</b>	147,398	149,435	150,479	156,551	170,887
<b>City of Devine</b>	75,488	77,025	74,780	93,042	97,854
<b>City of Hondo</b>	82,470	84,912	87,518	99,658	102,444
<b>City of LaCoste</b>	57,915	58,023	58,785	69,285	76,141
<b>City of Natalia</b>	39,055	40,074	41,445	48,954	51,813
<b>Medina County ESD #1</b>	152,133	157,099	163,069	175,621	190,727
<b>Medina County ESD #2</b>	84,926	87,448	87,342	106,314	111,677
<b>Medina County ESD #3</b>	93,316	95,944	98,250	110,383	114,779
<b>Medina County ESD #4</b>	85,062	87,465	88,754	105,385	110,938
<b>Medina County ESD #5</b>	85,117	87,414	90,555	104,601	110,381
<b>Medina County ESD #6</b>	93,638	96,431	99,209	110,466	115,183
<b>D'Hanis ISD</b>	82,432	70,680	74,977	96,329	102,250
<b>Natalia ISD</b>	67,337	58,759	63,864	77,009	82,912
<b>Medina County</b>	112,642	116,167	120,091	134,851	144,341
<b>Water District</b>	112,642	116,167	120,091	134,851	144,334
<b>Hospital District</b>	112,642	116,167	120,091	134,851	144,350
<b>*City of Lytle</b>	146,907	152,505	152,318	167,940	180,938
<b>*Devine ISD</b>	72,944	65,430	66,354	85,020	90,511
<b>*Hondo ISD</b>	80,858	73,773	77,900	88,786	92,737
<b>*Lytle ISD</b>	88,104	82,789	86,119	99,189	107,267
<b>*Medina Valley ISD</b>	123,948	118,882	125,835	137,985	153,239
<b>*Northside ISD</b>	241,420	232,386	235,718	244,380	258,912
<b>*Utopia ISD</b>	130,142	120,142	136,089	153,265	164,903
<b>*Utopia/Vanderpool</b>	187,578	164,750	180,913	191,180	193,370
<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>	14,897	1,850,011,441	28.71%
<b>B Real Property: Multi-family Residential</b>	60	16,621,970	0.26%
<b>C Real Property: Vacant Lots and Land Tracts</b>	6,544	261,042,174	4.05%
<b>D1 Real Property: Qualified Ag Land</b>	11,149	2,940,243,176	45.64%
<b>D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land</b>	2,326	32,913,033	0.51%
<b>E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps</b>	4,481	511,239,480	7.94%
<b>F1 Real Property: Commercial</b>	975	224,921,648	3.49%
<b>F2 Real Property: Industrial</b>	83	108,392,710	1.68%
<b>G Oil, Gas and Other Minerals</b>	664	6,814,680	0.11%
<b>H Tangible Personal Property: Nonbusiness Vehicles</b>	0	0	0.00%
<b>J Real and Personal Property: Utilities</b>	252	124,921,140	1.94%
<b>L1 Personal Property: Commercial</b>	1,587	80,625,490	1.25%
<b>L2 Personal Property: Industrial</b>	287	179,089,530	2.78%
<b>M Mobile Homes and Other Tangible Personal Property</b>	1,464	33,816,490	0.52%
<b>N Intangible Personal Property</b>	0	0	0.00%
<b>O Real Property: Residential Inventory</b>	497	9,117,330	0.14%
<b>S Special Inventory</b>	21	11,707,430	0.18%
<b>X Total Exempt Property</b>	919	51,327,011	0.80%
<b>Medina County Total Market Value</b>		<b>6,442,804,733</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%



2018 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	1.04	0.3992	1.4392
City of Castroville	0.467356	0.041494	0.508850
City of LaCoste	0.4905	0.00	0.4905
Hondo ISD	1.04	0.3350	1.3750
City of Hondo	0.3823	0.1286	0.5109
Devine ISD	1.17	0.165	1.335
City of Devine	0.5013	0.00	0.5013
D'Hanis ISD	1.04005	0.12909	1.16914
Natalia ISD	1.17	0.1091	1.2791
City of Natalia	0.7890	0.0825	0.8715
Northside ISD	1.04	0.3355	1.3755
Lytle ISD	1.17	0.201928	1.371928
City of Lytle	0.3122	0.1103	0.4225
Utopia ISD	1.04	0.00	1.04
Utopia/Vanderpool Area ESD #1	0.10	0.00	0.10
Medina County ESD #1	0.0950	0.00	0.0950
MCESD #2 – Devine VFD	0.0688	0.026	0.0948
MCESD #3 – Community EMS	0.0483	0.00	0.0483
MCESD #4 – Devine EMS	0.051	0.00	0.051
MCESD #5 – Natalia-Lytle VFD	0.0783	0.0217	0.10
MCESD #6 – Hondo-Yancey VFD	0.075	0.00	0.075
Medina County Hospital District	0.0645	0.00	0.0645
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 - 0.4304	0.0302	0.4606
	RFM - 0.0911	0.00	0.0911
	MWD - 0.009842	0.00	<u>0.009842</u>
			0.561542