

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

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Net Taxable Value

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

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Market Value - Average Home Value

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

	2016	2017	2018	2019	2020
City of Castroville	150,479	156,551	170,887	186,478	203,192
City of Devine	74,780	93,042	97,854	101,852	108,733
City of Hondo	87,518	99,658	102,444	104,616	114,065
City of LaCoste	58,785	69,285	76,141	83,163	89,938
City of Natalia	41,445	48,954	51,813	55,160	63,582
Medina County ESD #1	163,069	175,621	190,727	203,612	221,869
Medina County ESD #2	87,342	106,314	111,677	115,644	123,235
Medina County ESD #3	98,250	110,383	114,779	117,922	125,031
Medina County ESD #4	88,754	105,385	110,938	115,464	123,726
Medina County ESD #5	90,555	104,601	110,381	115,531	124,617
Medina County ESD #6	99,209	110,466	115,183	118,314	126,000
D'Hanis ISD	74,977	96,329	102,250	106,396	112,159
Natalia ISD	63,864	77,009	82,912	89,691	100,183
Medina County	120,091	134,851	144,341	152,103	164,939
Water District	120,091	134,851	144,334	152,103	164,939
Hospital District	120,091	134,851	144,350	152,103	164,939
*City of Lytle	152,318	167,940	180,938	191,953	208,148
*Devine ISD	66,354	85,020	90,511	94,076	101,702
*Hondo ISD	77,900	88,786	92,737	95,659	103,427
*Lytle ISD	86,119	99,189	107,267	111,947	121,206
*Medina Valley ISD	125,835	137,985	153,239	165,467	183,164
*Northside ISD	235,718	244,380	258,912	267,344	282,089
*Utopia ISD	136,089	153,265	164,903	168,963	160,548
*Utopia/Vanderpool	180,913	191,180	193,370	198,411	205,797
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

2020 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	16,318	2,224,424,348	31.48%
B Real Property: Multi-family Residential	61	17,316,690	0.25%
C Real Property: Vacant Lots and Land Tracts	6,392	296,679,723	4.20%
D1 Real Property: Qualified Ag Land	11,208	2,961,769,577	41.91%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,655	37,385,095	0.53%
E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps	4,685	566,078,437	8.01%
F1 Real Property: Commercial	986	250,978,674	3.55%
F2 Real Property: Industrial	78	102,086,840	1.44%
G Oil, Gas and Other Minerals	662	5,609,270	0.08%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	261	142,429,230	2.02%
L1 Personal Property: Commercial	1598	82,604,510	1.17%
L2 Personal Property: Industrial	312	237,594,370	3.36%
M Mobile Homes and Other Tangible Personal Property	1357	33,630,210	0.47%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	485	19,885,860	0.28%
S Special Inventory	18	19,640,840	0.28%
X Total Exempt Property	1222	68,352,442	0.97%
Medina County Total Market Value		7,066,466,113	100.00%

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%

2020 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.8713	0.47289	1.34419
City of Castroville	0.463333	0.031845	0.495178
City of LaCoste	0.55	0.00	0.55
Hondo ISD	0.8988	0.300958	1.199758
City of Hondo	0.3796	0.1144	0.4940
Devine ISD	1.0272	0.2000	1.2272
City of Devine	0.5298	0.00	0.5298
D'Hanis ISD	0.9222	0.1391	1.0613
Natalia ISD	1.0037	0.3295	1.3332
City of Natalia	0.7367	0.00	0.7367
Northside ISD	0.9502	0.3355	1.2857
Lytle ISD	1.0547	0.31370	1.36840
City of Lytle	0.3484	0.0670	0.4154
Utopia ISD	0.9653	0.00	0.9653
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	0.0766	0.0182	0.0948
MCESD #3 – Community EMS	0.0480	0.00	0.0480
MCESD #4 – Devine EMS	0.0465	0.00	0.0465
MCESD #5 – Natalia-Lytle VFD	0.0811	0.0189	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 - 0.3947	0.0615	0.4562
	RFM - 0.0911	0.00	0.0911
	MWD - 0.0100	0.00	<u>0.0100</u>
			0.5573