

# MEDINA COUNTY APPRAISAL DISTRICT



2022 ANNUAL 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

	2018	2019	2020	2021	2022
<b>City of Castroville</b>	232,780,181	280,701,411	297,449,981	346,572,543	413,322,631
<b>City of Devine</b>	208,306,526	222,034,666	229,905,467	255,975,696	334,640,908
<b>City of Hondo</b>	342,560,562	358,412,037	391,493,576	432,005,754	537,669,477
<b>City of LaCoste</b>	37,406,930	38,777,060	40,829,640	51,221,568	58,545,682
<b>City of Natalia</b>	39,506,423	40,963,183	45,969,481	51,327,071	60,933,854
<b>Medina County ESD #1</b>	2,159,685,091	2,274,647,030	2,485,101,885	2,938,612,854	3,617,326,358
<b>Medina County ESD #2</b>	855,266,429	886,521,340	908,190,141	998,341,357	1,230,321,486
<b>Medina County ESD #3</b>	2,803,991,217	2,855,318,124	2,976,464,885	3,428,300,625	3,931,464,957
<b>Medina County ESD #4</b>	1,303,347,375	1,353,398,826	1,412,862,972	1,608,189,010	2,011,243,696
<b>Medina County ESD #5</b>	510,499,977	530,942,447	571,154,112	681,063,784	864,094,851
<b>Medina County ESD #6</b>	1,915,006,689	1,961,728,896	2,069,667,572	2,480,821,284	2,864,723,911
<b>D'Hanis ISD</b>	867,128,443	867,799,863	895,541,758	917,201,498	1,038,545,093
<b>Natalia ISD</b>	387,253,687	405,963,409	439,394,617	513,084,216	666,596,731
<b>Medina County Water District</b>	6,443,003,623	6,656,986,271	7,066,740,093	8,184,971,230	9,799,856,712
<b>Hospital District</b>	6,443,179,603	6,656,986,271	7,066,740,093	8,185,093,970	9,799,856,712
<b>Redbird Ranch FWD #2</b>			2,631,720	2,237,800	15,789,410
<b>*City of Lytle</b>	53,989,660	54,664,680	57,510,190	65,773,660	81,195,111
<b>*Devine ISD</b>	884,943,661	913,906,672	937,246,553	1,037,082,829	1,280,888,918
<b>*Hondo ISD</b>	1,818,828,724	1,863,333,991	1,965,591,938	2,387,359,566	2,735,731,313
<b>*Lytle ISD</b>	123,295,141	123,207,119	131,967,405	162,897,418	195,117,521
<b>*Medina Valley ISD</b>	2,150,945,850	2,258,004,216	2,446,185,486	2,874,753,092	3,498,599,750
<b>*Northside ISD</b>	175,140,948	189,451,131	214,602,515	252,584,201	338,575,756
<b>*Utopia ISD</b>	26,758,420	26,602,671	27,302,021	30,996,531	36,560,110
<b>*Utopia/Vanderpool Area ESD #1</b>	90,178,300	90,072,381	105,316,301	112,663,121	124,114,130

\*Medina County portion only  
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT

Net Taxable Value

	2018	2019	2020	2021	2022
<b>City of Castroville</b>	210,978,791	251,957,147	268,822,974	309,828,211	363,151,880
<b>City of Devine</b>	189,032,068	200,996,282	207,891,221	228,788,580	276,979,478
<b>City of Hondo</b>	309,767,634	330,956,575	353,297,423	384,764,494	450,604,619
<b>City of LaCoste</b>	33,473,952	35,633,562	37,839,468	45,477,478	51,151,673
<b>City of Natalia</b>	35,887,681	37,662,349	41,617,773	46,154,463	53,938,427
<b>Medina County ESD #1</b>	1,421,761,322	1,510,253,599	1,681,057,024	1,951,991,317	2,369,164,694
<b>Medina County ESD #2</b>	458,040,538	484,198,196	514,966,662	575,912,358	693,817,557
<b>Medina County ESD #3</b>	1,062,855,824	1,113,396,328	1,231,836,205	1,359,216,720	1,578,058,614
<b>Medina County ESD #4</b>	786,218,972	827,976,519	890,592,465	1,029,245,913	1,245,908,141
<b>Medina County ESD #5</b>	349,459,833	366,479,610	400,713,226	481,184,131	583,996,013
<b>Medina County ESD #6</b>	774,160,724	822,740,627	923,222,343	1,032,202,737	1,229,671,248
<b>D'Hanis ISD</b>	205,118,880	207,729,487	226,267,246	241,158,681	257,066,421
<b>Natalia ISD</b>	227,738,095	243,764,122	268,839,515	322,152,913	387,162,075
<b>Medina County Water District</b>	3,296,657,441	3,476,214,251	3,833,063,855	4,374,084,631	5,232,813,305
<b>Hospital District</b>	3,303,708,741	3,476,214,251	3,833,063,855	4,374,006,931	5,232,813,305
<b>Redbird Ranch FWD #2</b>			76,740	295,690	15,091,188
<b>*City of Lytle</b>	46,024,896	48,351,449	50,318,382	55,391,437	61,401,044
<b>*Devine ISD</b>	428,450,479	452,188,325	486,534,791	551,347,235	644,579,238
<b>*Hondo ISD</b>	727,104,471	768,399,633	861,158,707	965,754,254	1,107,449,132
<b>*Lytle ISD</b>	87,674,043	90,319,894	97,594,594	119,129,025	130,428,973
<b>*Medina Valley ISD</b>	1,252,690,630	1,329,786,624	1,477,120,418	1,735,502,256	2,039,036,080
<b>*Northside ISD</b>	111,491,727	123,518,963	145,823,462	165,557,460	224,125,191
<b>*Utopia ISD</b>	4,458,529	4,304,291	6,776,870	5,045,427	6,405,201
<b>*Utopia/Vanderpool Area ESD #1</b>	14,194,183	14,823,437	18,922,531	19,222,594	23,807,274

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MEDINA COUNTY APPRAISAL DISTRICT

Market Value - Average Home Value

	2018	2019	2020	2021	2022
<b>City of Castroville</b>	180,843	200,203	211,454	235,660	285,011
<b>City of Devine</b>	100,726	105,171	110,838	127,401	173,419
<b>City of Hondo</b>	107,451	107,823	118,764	136,312	174,199
<b>City of LaCoste</b>	86,766	89,847	94,720	118,168	135,641
<b>City of Natalia</b>	55,358	56,656	66,791	76,769	95,769
<b>Medina County ESD #1</b>	198,159	208,151	224,977	264,657	331,559
<b>Medina County ESD #2</b>	114,418	118,133	124,778	149,184	193,583
<b>Medina County ESD #3</b>	119,591	120,986	128,416	151,967	191,659
<b>Medina County ESD #4</b>	114,445	117,780	125,936	153,749	196,581
<b>Medina County ESD #5</b>	114,659	117,666	127,481	158,728	199,829
<b>Medina County ESD #6</b>	120,251	121,633	129,613	154,453	195,989
<b>D'Hanis ISD</b>	131,358	132,811	138,189	156,150	196,845
<b>Natalia ISD</b>	110,580	115,476	126,760	153,799	153,799
<b>Medina County Water District</b>	149,952	155,529	167,835	200,692	253,805
<b>Hospital District</b>	149,945	155,529	167,835	200,706	253,805
<b>Hospital District</b>	149,962	155,529	167,835	200,692	253,805
<b>Redbird Ranch FWD #2</b>					148,463
<b>*City of Lytle</b>	196,959	196,257	210,773	240,052	295,125
<b>*Devine ISD</b>	117,530	120,795	127,607	154,321	198,909
<b>*Hondo ISD</b>	121,626	122,901	131,230	154,892	196,110
<b>*Lytle ISD</b>	142,754	140,138	148,562	183,534	221,793
<b>*Medina Valley ISD</b>	185,022	194,391	210,489	250,391	311,399
<b>*Northside ISD</b>	291,787	295,022	308,947	351,761	458,827
<b>*Utopia ISD</b>	193,207	193,963	185,548	194,983	263,727
<b>*Utopia/Vanderpool Area ESD #1</b>	194,149	198,428	205,797	270,304	310,026

\*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

	2018	2019	2020	2021	2022
<b>City of Castroville</b>	170,887	186,478	203,192	222,940	247,717
<b>City of Devine</b>	97,854	101,852	108,733	120,618	136,650
<b>City of Hondo</b>	102,444	104,616	114,065	127,681	143,944
<b>City of LaCoste</b>	76,141	83,163	89,938	101,263	111,218
<b>City of Natalia</b>	51,813	55,160	63,582	70,878	83,714
<b>Medina County ESD #1</b>	190,727	203,612	221,869	254,823	289,012
<b>Medina County ESD #2</b>	111,677	115,644	123,235	140,091	156,947
<b>Medina County ESD #3</b>	114,779	117,922	125,031	141,898	159,311
<b>Medina County ESD #4</b>	110,938	115,464	123,726	141,891	159,608
<b>Medina County ESD #5</b>	110,381	115,531	124,617	144,091	162,469
<b>Medina County ESD #6</b>	115,183	118,314	126,000	143,754	162,305
<b>D'Hanis ISD</b>	102,250	106,396	112,159	125,065	130,642
<b>Natalia ISD</b>	82,912	89,691	100,183	117,994	123,513
<b>Medina County Water District</b>	144,341	152,103	164,939	190,183	215,640
<b>Hospital District</b>	144,334	152,103	164,939	190,196	215,640
<b>Hospital District</b>	144,350	152,103	164,939	190,183	215,640
<b>Redbird Ranch FWD #2</b>					148,463
<b>*City of Lytle</b>	180,938	191,953	208,148	230,470	253,225
<b>*Devine ISD</b>	90,511	94,076	101,702	119,515	122,786
<b>*Hondo ISD</b>	92,737	95,659	103,427	119,720	124,828
<b>*Lytle ISD</b>	107,267	111,947	121,206	142,587	146,889
<b>*Medina Valley ISD</b>	153,239	165,467	183,164	216,466	233,417
<b>*Northside ISD</b>	258,912	267,344	282,089	317,394	350,739
<b>*Utopia ISD</b>	164,903	168,963	160,548	164,108	191,371
<b>*Utopia/Vanderpool Area ESD #1</b>	193,370	198,411	205,797	251,583	272,654

\*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>2022 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>	16,810	3,458,977,446	35.30%
<b>B Real Property: Multi-family Residential</b>	56	28,583,081	0.29%
<b>C Real Property: Vacant Lots and Land Tracts</b>	7,134	481,219,114	4.91%
<b>D1 Real Property: Qualified Ag Land</b>	11,134	3,687,011,937	37.62%
<b>D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land</b>	2,619	60,468,555	0.62%
<b>E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps</b>	4,720	863,231,899	8.81%
<b>F1 Real Property: Commercial</b>	980	335,782,462	3.43%
<b>F2 Real Property: Industrial</b>	88	96,599,030	0.98%
<b>G Oil, Gas and Other Minerals</b>	692	6,895,100	0.07%
<b>H Tangible Personal Property: Nonbusiness Vehicles</b>	0	0	0.00%
<b>J Real and Personal Property: Utilities</b>	287	152,569,470	1.56%
<b>L1 Personal Property: Commercial</b>	1,312	87,262,860	0.89%
<b>L2 Personal Property: Industrial</b>	321	267,952,900	2.73%
<b>M Mobile Homes and Other Tangible Personal Property</b>	2,540	120,571,900	1.23%
<b>N Intangible Personal Property</b>	0	0	0.00%
<b>O Real Property: Residential Inventory</b>	279	13,406,830	0.14%
<b>S Special Inventory</b>	19	32,461,860	0.33%
<b>X Total Exempt Property</b>	1,523	106,866,518	1.09%
<b>Medina County Total Market Value</b>		<b>9,799,860,962</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 - \$40,000 OA - \$10,000 DP - \$10,000

D’Hanis ISD – HS - \$40,000 OA - \$10,000 DP - \$10,000

Hondo ISD – HS - \$40,000 OA - \$10,000 DP - \$10,000

Lytle ISD – HS - \$40,000 OA - \$10,000 DP - \$10,000

Medina Valley ISD – HS - \$40,000 OA - \$10,000 DP - \$10,000

Natalia ISD – HS - \$40,000 OA - \$10,000 DP - \$10,000

Northside ISD – HS - \$40,000 OA - \$23,330 DP - \$23,330

Utopia ISD – HS - \$40,000 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%



2022 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.8546	0.47219	1.32679
City of Castroville	0.397	0.1263	0.5233
City of LaCoste	0.55	0.00	0.55
Hondo ISD	0.8846	0.26	1.1446
City of Hondo	0.2894	0.1476	0.437
Devine ISD	0.8546	0.24	1.0946
City of Devine	0.3964	0.0949	0.4913
D'Hanis ISD	0.9906	0.134	1.1246
Natalia ISD	0.9429	0.3295	1.2724
City of Natalia	0.6439	0.00	0.6439
Northside ISD	0.8546	0.3355	1.1901
Lytle ISD	0.9429	0.3207	1.2636
City of Lytle	0.3138	0.0505	0.3643
Utopia ISD	0.8846	0.00	0.8846
Utopia/Vanderpool Area ESD #1	0.085785	0.00	0.085785
Medina County ESD #1	0.09	0.00	0.09
MCESD #2 – Devine VFD	0.0647	0.0138	0.0785
MCESD #3 – Community EMS	0.0428	0.00	0.0428
MCESD #4 – Devine EMS	0.04	0.00	0.04
MCESD #5 – Natalia-Lytle VFD	0.0868	0.0132	0.10
MCESD #6 – Hondo-Yancey VFD	0.10	0.00	0.10
Medina County Hospital District	0.0937	0.00	0.0937
Medina County Precinct #2 Special Road	0.04	0.00	0.04
Potranco Acres Public Improvement District	0.50	0.00	0.50
Potranco Oaks Public Improvement District #1	0.45	0.00	0.45

Potranco Ranch Public Improvement District	0.18	0.00	0.18
Potranco Ranch Public Improvement District #2	0.18	0.00	0.18
Redbird Ranch Fresh Water Supply District #2	1.00	0.00	1.00
The Enclave at Potranco Gardens Public Improvement District	0.45	0.00	0.45
Medina County:	GME - 0.3361	0.0552	0.391300
	RFM - 0.0830	0.00	0.083000
	MWD - 0.007903	0.00	<u>0.007903</u>
			0.482203