

MEDINA COUNTY APPRAISAL DISTRICT



2023 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

	2019	2020	2021	2022	2023
City of Castroville	280,701,411	297,449,981	346,572,543	413,322,631	494,416,282
City of Devine	222,034,666	229,905,467	255,975,696	334,640,908	373,266,664
City of Hondo	358,412,037	391,493,576	432,005,754	537,669,477	576,291,969
City of LaCoste	38,777,060	40,829,640	51,221,568	58,545,682	65,372,821
City of Natalia	40,963,183	45,969,481	51,327,071	60,933,854	73,379,515
Medina County ESD #1	2,274,647,030	2,485,101,885	2,938,612,854	3,617,326,358	4,674,879,543
Medina County ESD #2	886,521,340	908,190,141	998,341,357	1,230,321,486	1,526,500,951
Medina County ESD #3	2,855,318,124	2,976,464,885	3,428,300,625	3,931,464,957	4,308,289,252
Medina County ESD #4	1,353,398,826	1,412,862,972	1,608,189,010	2,011,243,696	2,518,256,378
Medina County ESD #5	530,942,447	571,154,112	681,063,784	864,094,851	1,096,307,088
Medina County ESD #6	1,961,728,896	2,069,667,572	2,480,821,284	2,864,723,911	3,171,781,377
D'Hanis ISD	867,799,863	895,541,758	917,201,498	1,038,545,093	1,080,423,483
Natalia ISD	405,963,409	439,394,617	513,084,216	666,596,731	847,390,636
Medina County Water District	6,656,986,271	7,066,740,093	8,184,971,230	9,799,856,712	11,762,990,614
Hospital District	6,656,986,271	7,066,740,093	8,184,878,530	9,799,856,712	11,762,990,614
Redbird Ranch FWD #2		2,631,720	2,237,800	15,789,410	65,204,358
*City of Lytle	54,664,680	57,510,190	65,773,660	81,195,111	94,951,801
*Devine ISD	913,906,672	937,246,553	1,037,082,829	1,280,888,918	1,569,959,078
*Hondo ISD	1,863,333,991	1,965,591,938	2,387,359,566	2,735,731,313	2,957,264,925
*Lytle ISD	123,207,119	131,967,405	162,897,418	195,117,521	241,263,887
*Medina Valley ISD	2,258,004,216	2,446,185,486	2,874,753,092	3,498,599,750	4,616,374,747
*Northside ISD	189,451,131	214,602,515	252,584,201	338,575,756	404,001,958
*Utopia ISD	26,602,671	27,302,021	30,996,531	36,560,110	35,859,570
*Utopia/Vanderpool Area ESD #1	90,072,381	105,316,301	112,663,121	124,114,130	125,759,760

*Medina County portion only
As of Certification

MEDINA COUNTY APPRAISAL DISTRICT

Net Taxable Value

	2019	2020	2021	2022	2023
City of Castroville	251,957,147	268,822,974	309,828,211	363,151,880	416,515,450
City of Devine	200,996,282	207,891,221	228,788,580	276,979,478	308,865,575
City of Hondo	330,956,575	353,297,423	384,764,494	450,604,619	478,288,126
City of LaCoste	35,633,562	37,839,468	45,477,478	51,151,673	56,780,963
City of Natalia	37,662,349	41,617,773	46,154,463	53,938,427	64,663,605
Medina County ESD #1	1,510,253,599	1,681,057,024	1,951,991,317	2,369,164,694	2,913,327,966
Medina County ESD #2	484,198,196	514,966,662	575,912,358	693,817,557	810,446,064
Medina County ESD #3	1,113,396,328	1,231,836,205	1,359,216,720	1,578,058,614	1,784,638,287
Medina County ESD #4	827,976,519	890,592,465	1,029,245,913	1,245,908,141	1,491,341,502
Medina County ESD #5	366,479,610	400,713,226	481,184,131	583,996,013	717,918,110
Medina County ESD #6	822,740,627	923,222,343	1,032,202,737	1,229,671,248	1,396,276,041
D'Hanis ISD	207,729,487	226,267,246	241,158,681	257,066,421	267,213,035
Natalia ISD	243,764,122	268,839,515	322,152,913	387,162,075	427,166,701
Medina County Water District	3,476,214,251	3,833,063,855	4,374,084,631	5,232,813,305	6,240,126,321
Hospital District	3,537,636,729	3,896,141,309	4,439,758,911	5,306,204,578	6,315,500,801
Redbird Ranch FWD #2		76,740	295,690	15,091,188	57,300,811
*City of Lytle	48,351,449	50,318,382	55,391,437	61,401,044	58,181,865
*Devine ISD	452,188,325	486,534,791	551,347,235	644,579,238	662,675,880
*Hondo ISD	768,399,633	861,158,707	965,754,254	1,107,449,132	1,125,767,534
*Lytle ISD	90,319,894	97,594,594	119,129,025	130,428,973	137,009,504
*Medina Valley ISD	1,329,786,624	1,477,120,418	1,735,502,256	2,039,036,080	2,303,524,882
*Northside ISD	123,518,963	145,823,462	165,557,460	224,125,191	249,266,851
*Utopia ISD	4,304,291	6,776,870	5,045,427	6,405,201	7,071,482
*Utopia/Vanderpool Area ESD #1	14,823,437	18,922,531	19,222,594	23,807,274	25,921,888

*Medina County portion only

As of Certification

MEDINA COUNTY APPRAISAL DISTRICT
Market Value - Average Home Value

	2019	2020	2021	2022	2023
City of Castroville	200,203	211,454	235,660	285,011	326,967
City of Devine	105,171	110,838	127,401	173,419	192,819
City of Hondo	107,823	118,764	136,312	174,199	199,238
City of LaCoste	89,847	94,720	118,168	135,641	145,986
City of Natalia	56,656	66,791	76,769	95,769	120,432
Medina County ESD #1	208,151	224,977	264,657	331,559	384,421
Medina County ESD #2	118,133	124,778	149,184	193,583	220,692
Medina County ESD #3	120,986	128,416	151,967	191,659	218,386
Medina County ESD #4	117,780	125,936	153,749	196,581	227,003
Medina County ESD #5	117,666	127,481	158,728	199,829	233,195
Medina County ESD #6	121,633	129,613	154,453	195,989	223,927
D'Hanis ISD	132,811	138,189	156,150	196,845	225,356
Natalia ISD	115,476	126,760	153,799	153,799	232,541
Medina County	155,529	167,835	200,692	253,805	293,191
Water District	155,529	167,835	200,706	253,805	293,191
Hospital District	155,529	167,835	200,692	253,805	293,191
Redbird Ranch FWD #2				148,463	325,245
*City of Lytle	196,257	210,773	240,052	295,125	334,726
*Devine ISD	120,795	127,607	154,321	198,909	225,856
*Hondo ISD	122,901	131,230	154,892	196,110	222,951
*Lytle ISD	140,138	148,562	183,534	221,793	251,273
*Medina Valley ISD	194,391	210,489	250,391	311,399	358,423
*Northside ISD	295,022	308,947	351,761	458,827	536,351
*Utopia ISD	193,963	185,548	194,983	263,727	309,900
*Utopia/Vanderpool Area ESD #1	198,428	205,797	270,304	310,026	341,333

*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

	2019	2020	2021	2022	2023
City of Castroville	186,478	203,192	222,940	247,717	276,064
City of Devine	101,852	108,733	120,618	136,650	153,942
City of Hondo	104,616	114,065	127,681	143,944	162,139
City of LaCoste	83,163	89,938	101,263	111,218	120,831
City of Natalia	55,160	63,582	70,878	83,714	102,641
Medina County ESD #1	203,612	221,869	254,823	289,012	322,405
Medina County ESD #2	115,644	123,235	140,091	156,947	173,702
Medina County ESD #3	117,922	125,031	141,898	159,311	175,837
Medina County ESD #4	115,464	123,726	141,891	159,608	176,431
Medina County ESD #5	115,531	124,617	144,091	162,469	179,101
Medina County ESD #6	118,314	126,000	143,754	162,305	179,825
D'Hanis ISD	106,396	112,159	125,065	130,642	102,489
Natalia ISD	89,691	100,183	117,994	123,513	96,331
Medina County Water District	152,103	164,939	190,183	215,640	239,841
Hospital District	152,103	164,939	190,183	215,640	239,841
Redbird Ranch FWD #2				148,463	321,920
*City of Lytle	191,953	208,148	230,470	253,225	223,105
*Devine ISD	94,076	101,702	119,515	122,786	91,028
*Hondo ISD	95,659	103,427	119,720	124,828	95,720
*Lytle ISD	111,947	121,206	142,587	146,889	115,491
*Medina Valley ISD	165,467	183,164	216,466	233,417	207,959
*Northside ISD	267,344	282,089	317,394	350,739	359,638
*Utopia ISD	168,963	160,548	164,108	191,371	125,066
*Utopia/Vanderpool Area ESD #1	198,411	205,797	251,583	272,654	297,174

*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

2023 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	18,387	4,409,774,420	37.49%
B Real Property: Multi-family Residential	63	34,613,494	0.29%
C Real Property: Vacant Lots and Land Tracts	6,836	554,861,638	4.69%
D1 Real Property: Qualified Ag Land	11,231	4,232,024,581	35.98%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,663	63,227,349	0.55%
E Real Property: Rural Land (not qualified for Open-Space Appraisal) Res Imps	5,051	1,097,614,606	9.33%
F1 Real Property: Commercial	973	397,772,916	3.38%
F2 Real Property: Industrial	95	148,312,980	1.26%
G Oil, Gas and Other Minerals	674	7,609,080	0.07%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	304	162,192,760	1.38%
L1 Personal Property: Commercial	1,237	94,814,510	0.81%
L2 Personal Property: Industrial	344	271,689,290	2.31%
M Mobile Homes and Other Tangible Personal Property	1,605	73,623,580	0.63%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	885	55,583,060	0.47%
S Special Inventory	19	28,902,060	0.25%
X Total Exempt Property	1,534	130,370,290	1.11%
Medina County Total Market Value		11,762,986,614	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 Freeze

City of Hondo – OA - \$15,000

City of Lytle – OA - \$10,000

Medina County – OA - \$15,000 Freeze

FM Road – HS - \$3,000 OA-\$15,000 (Total)

Devine ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

D’Hanis ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

Hondo ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

Lytle ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

Medina Valley ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

Natalia ISD – HS - \$100,000 OA - \$10,000 DP - \$10,000

Northside ISD – HS - \$100,000 OA - \$23,330 DP - \$23,330

Utopia ISD – HS - \$100,000 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%

2023 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.6692	0.50	1.1692
City of Castroville	0.368	0.1553	0.5233
City of LaCoste	0.58	0.00	0.58
Hondo ISD	0.6784	0.26	0.9384
City of Hondo	0.2858	0.1512	0.437
Devine ISD	0.727	0.24	0.967
City of Devine	0.4509	0.1044	0.5553
D'Hanis ISD	0.8481	0.1273	0.9754
Natalia ISD	0.7575	0.3995	1.157
City of Natalia	0.5737	0.00	0.5737
Northside ISD	0.6762	0.3355	1.0117
Lytle ISD	0.7575	0.3207	1.07826
City of Lytle	0.327	0.0613	0.3883
Utopia ISD	0.8846	0.00	0.8846
Utopia/Vanderpool Area ESD #1	0.075545	0.00	0.075545
Medina County ESD #1	0.09	0.00	0.09
MCESD #2 – Devine VFD	0.0587	0.0117	0.0704
MCESD #3 – Community EMS	0.0402	0.00	0.0402
MCESD #4 – Devine EMS	0.05	0.00	0.05
MCESD #5 – Natalia-Lytle VFD	0.0819	0.0181	0.10
MCESD #6 – Hondo-Yancey VFD	0.10	0.00	0.10
Medina County Hospital District	0.0898	0.00	0.0898
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
Potranco West Public Improvement District	0.45	0.00	0.45
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 - 0.30700	0.0456	0.35260
	RFM - 0.08300	0.00	0.08300
	MWD - 0.00695	0.00	<u>0.00695</u>
			0.44255