

MEDINA CENTRAL APPRAISAL DISTRICT



2024 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 CENTRAL APPRAISAL DISTRICT

Certified Market Value

	2020	2021	2022	2023	2024
City of Castroville	297,449,981	346,572,543	413,322,631	494,416,282	488,126,664
City of Devine	229,905,467	255,975,696	334,640,908	373,266,664	390,514,136
City of Hondo	391,493,576	432,005,754	537,669,477	576,291,969	604,677,206
City of LaCoste	40,829,640	51,221,568	58,545,682	65,372,821	66,362,162
City of Natalia	45,969,481	51,327,071	60,933,854	73,379,515	107,717,825
Medina County ESD #1	2,485,101,885	2,938,612,854	3,617,326,358	4,674,879,543	5,149,440,261
Medina County ESD #2	908,190,141	998,341,357	1,230,321,486	1,526,500,951	1,558,513,630
Medina County ESD #3	2,976,464,885	3,428,300,625	3,931,464,957	4,308,289,252	4,599,129,118
Medina County ESD #4	1,412,862,972	1,608,189,010	2,011,243,696	2,518,256,378	2,598,321,019
Medina County ESD #5	571,154,112	681,063,784	864,094,851	1,096,307,088	1,143,466,039
Medina County ESD #6	2,069,667,572	2,480,821,284	2,864,723,911	3,171,781,377	3,257,256,318
D'Hanis ISD	895,541,758	917,201,498	1,038,545,093	1,080,423,483	1,357,114,486
Natalia ISD	439,394,617	513,084,216	666,596,731	847,390,636	898,323,995
Medina County Water District	7,066,740,093	8,184,971,230	9,799,856,712	11,762,990,614	12,654,481,173
Hospital District	7,066,740,093	8,185,093,970	9,799,856,712	11,762,990,614	12,654,481,173
Redbird Ranch FWD #2	2,631,720	2,237,800	15,789,410	65,204,358	83,834,191
Redbird Ranch FWD #3					3,954,250
*City of Lytle	57,510,190	65,773,660	81,195,111	94,951,801	95,069,065
*Devine ISD	937,246,553	1,037,082,829	1,280,888,918	1,569,959,078	1,606,483,448
*Hondo ISD	1,965,591,938	2,387,359,566	2,735,731,313	2,957,264,925	3,022,524,263
*Lytle ISD	131,967,405	162,897,418	195,117,521	241,263,887	243,677,231
*Medina Valley ISD	2,446,185,486	2,874,753,092	3,498,599,750	4,616,374,747	5,032,131,462
*Northside ISD	214,602,515	252,584,201	338,575,756	404,001,958	437,502,247
*Utopia ISD	27,302,021	30,996,531	36,560,110	35,859,570	45,542,101
*Utopia/Vanderpool Area ESD #1	105,316,301	112,663,121	124,114,130	125,759,760	171,174,230

*Medina County portion only

As of Certification

MEDINA CENTRAL APPRAISAL DISTRICT

Net Taxable Value

	2020	2021	2022	2023	2024
City of Castroville	268,822,974	309,828,211	363,151,880	416,515,450	428,385,327
City of Devine	207,891,221	228,788,580	276,979,478	308,865,575	324,283,810
City of Hondo	353,297,423	384,764,494	450,604,619	478,288,126	508,018,374
City of LaCoste	37,839,468	45,477,478	51,151,673	56,780,963	60,048,395
City of Natalia	41,617,773	46,154,463	53,938,427	64,663,605	86,685,696
Medina County ESD #1	1,681,057,024	1,951,991,317	2,369,164,694	2,913,327,966	3,324,226,190
Medina County ESD #2	514,966,662	575,912,358	693,817,557	810,446,064	858,291,139
Medina County ESD #3	1,231,836,205	1,359,216,720	1,578,058,614	1,784,638,287	1,878,557,875
Medina County ESD #4	890,592,465	1,029,245,913	1,245,908,141	1,491,341,502	1,597,888,041
Medina County ESD #5	400,713,226	481,184,131	583,996,013	717,918,110	777,991,849
Medina County ESD #6	923,222,343	1,032,202,737	1,229,671,248	1,396,276,041	1,466,985,028
D'Hanis ISD	226,267,246	241,158,681	257,066,421	267,213,035	286,647,937
Natalia ISD	268,839,515	322,152,913	387,162,075	427,166,701	467,598,621
Medina County	3,833,063,855	4,374,084,631	5,232,813,305	6,240,126,321	6,994,751,873
Water District	3,833,063,855	4,374,006,931	5,232,813,305	6,240,126,321	6,994,751,873
Hospital District	3,896,141,309	4,439,758,911	5,306,204,578	6,315,500,801	7,072,174,525
Redbird Ranch FWD #2	76,740	295,690	15,091,188	57,300,811	70,809,947
Redbird Ranch FWD #3					970,430
*City of Lytle	50,318,382	55,391,437	61,401,044	58,181,865	60,222,830
*Devine ISD	486,534,791	551,347,235	644,579,238	662,675,880	696,481,109
*Hondo ISD	861,158,707	965,754,254	1,107,449,132	1,125,767,534	1,178,813,165
*Lytle ISD	97,594,594	119,129,025	130,428,973	137,009,504	142,957,290
*Medina Valley ISD	1,477,120,418	1,735,502,256	2,039,036,080	2,303,524,882	2,794,633,475
*Northside ISD	145,823,462	165,557,460	224,125,191	249,266,851	267,406,150
*Utopia ISD	6,776,870	5,045,427	6,405,201	7,071,482	7,111,435
*Utopia/Vanderpool Area ESD #1	18,922,531	19,222,594	23,807,274	25,921,888	28,192,465

*Medina County portion only

As of Certification

MEDINA CENTRAL APPRAISAL DISTRICT
Market Value - Average Home Value

	2020	2021	2022	2023	2024
City of Castroville	211,454	235,660	285,011	326,967	322,195
City of Devine	110,838	127,401	173,419	192,819	200,886
City of Hondo	118,764	136,312	174,199	199,238	204,759
City of LaCoste	94,720	118,168	135,641	145,986	148,989
City of Natalia	66,791	76,769	95,769	120,432	148,164
Medina County ESD #1	224,977	264,657	331,559	384,421	381,435
Medina County ESD #2	124,778	149,184	193,583	220,692	225,124
Medina County ESD #3	128,416	151,967	191,659	218,386	218,201
Medina County ESD #4	125,936	153,749	196,581	227,003	229,766
Medina County ESD #5	127,481	158,728	199,829	233,195	234,096
Medina County ESD #6	129,613	154,453	195,989	223,927	224,366
D'Hanis ISD	138,189	156,150	196,845	225,356	232,203
Natalia ISD	126,760	153,799	153,799	232,541	234,690
Medina County Water District	167,835	200,692	253,805	293,191	293,809
Hospital District	167,835	200,692	253,805	293,191	293,809
Redbird Ranch FWD #2			148,463	325,245	310,474
*City of Lytle	210,773	240,052	295,125	334,726	333,932
*Devine ISD	127,607	154,321	198,909	225,856	229,866
*Hondo ISD	131,230	154,892	196,110	222,951	224,519
*Lytle ISD	148,562	183,534	221,793	251,273	247,054
*Medina Valley ISD	210,489	250,391	311,399	358,423	352,890
*Northside ISD	308,947	351,761	458,827	536,351	553,898
*Utopia ISD	185,548	194,983	263,727	309,900	330,615
*Utopia/Vanderpool Area ESD #1	205,797	270,304	310,026	341,333	383,544

*Medina County portion only

Total HS Assessed Value divided by number of Homestead exemptions
As of Certification

MEDINA CENTRAL APPRAISAL DISTRICT

Taxable Value – Average Home Value

	2020	2021	2022	2023	2024
City of Castroville	203,192	222,940	247,717	276,064	300,405
City of Devine	108,733	120,618	136,650	153,942	170,364
City of Hondo	114,065	127,681	143,944	162,139	178,551
City of LaCoste	89,938	101,263	111,218	120,831	135,806
City of Natalia	63,582	70,878	83,714	102,641	117,153
Medina County ESD #1	221,869	254,823	289,012	322,405	334,682
Medina County ESD #2	123,235	140,091	156,947	173,702	191,557
Medina County ESD #3	125,031	141,898	159,311	175,837	191,439
Medina County ESD #4	123,726	141,891	159,608	176,431	194,000
Medina County ESD #5	124,617	144,091	162,469	179,101	196,266
Medina County ESD #6	126,000	143,754	162,305	179,825	196,508
D'Hanis ISD	112,159	125,065	130,642	102,489	121,422
Natalia ISD	100,183	117,994	123,513	96,331	113,943
Medina County	164,939	190,183	215,640	239,841	262,674
Water District	164,939	190,196	215,640	239,841	262,674
Hospital District	164,939	190,183	215,640	239,841	262,674
Redbird Ranch FWD #2			148,463	321,920	300,837
*City of Lytle	208,148	230,470	253,225	223,105	249,275
*Devine ISD	101,702	119,515	122,786	91,028	108,735
*Hondo ISD	103,427	119,720	124,828	95,720	112,139
*Lytle ISD	121,206	142,587	146,889	115,491	129,992
*Medina Valley ISD	183,164	216,466	233,417	207,959	233,245
*Northside ISD	282,089	317,394	350,739	359,638	410,747
*Utopia ISD	160,548	164,108	191,371	125,066	147,572
*Utopia/Vanderpool	205,797	251,583	272,654	297,174	349,914
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 CENTRAL APPRAISAL DISTRICT

2024 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	19,054	4,655,588,766	36.79%
B Real Property: Multi-family Residential	91	45,011,605	0.35%
C Real Property: Vacant Lots and Land Tracts	6,961	514,518,047	4.06%
D1 Real Property: Qualified Ag Land	11,277	4,405,983,951	34.82%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,832	69,878,549	0.55%
E Real Property: Rural Land (not qualified for Open- Space Appraisal) Res Imps	5,179	1,160,216,586	9.17%
F1 Real Property: Commercial	990	423,636,806	3.35%
F2 Real Property: Industrial	108	180,415,530	1.42%
G Oil, Gas and Other Minerals	424	18,224,580	0.14%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	314	169,229,900	1.34%
L1 Personal Property: Commercial	1,338	109,695,800	0.87%
L2 Personal Property: Industrial	337	594,611,470	4.70%
M Mobile Homes and Other Tangible Personal Property	1,638	78,972,100	0.623%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	976	66,386,500	0.52%
S Special Inventory	23	29,837,660	0.24%
X Total Exempt Property	1,370	132,273,323	1.06%
Medina County Total Market Value		12,654,481,173	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%

2024 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.6669	0.5000	1.1669
City of Castroville	0.3487	0.1746	0.5233
City of LaCoste	0.5800	0.0000	0.5800
Hondo ISD	0.6669	0.2600	0.9269
City of Hondo	0.3170	0.1630	0.4800
Devine ISD	0.6969	0.2400	0.9369
City of Devine	0.4864	0.1036	0.5900
D'Hanis ISD	0.8019	0.1196	0.9215
Natalia ISD	0.7552	0.3995	1.1547
City of Natalia	0.4777	0.00	0.4777
Northside ISD	0.6694	0.3355	1.0049
Lytle ISD	0.7552	0.4347	1.1899
City of Lytle	0.326873	0.07149	0.398363
Utopia ISD	0.6669	0.00	0.6669
Utopia/Vanderpool Area ESD #1	0.071693	0.00	0.071693
Medina County ESD #1	0.10	0.00	0.10
MCESD #2 – Devine VFD	0.0578	0.0109	0.0687
MCESD #3 – Community EMS	0.0654	0.00	0.0654
MCESD #4 – Devine EMS	0.0496	0.00	0.0496
MCESD #5 – Natalia-Lytle VFD	0.0796	0.0165	0.0961
MCESD #6 – Hondo-Yancey VFD	0.0967	0.00	0.0967
Medina County Hospital District	0.0929	0.00	0.0929
Medina County Precinct #2 Special Road	0.04	0.00	0.04
Megan's Landing Public Improvement District			
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
Redbird Ranch Fresh Water Supply District #3			
The Enclave at Potranco Gardens Public Improvement District	0.45	0.00	0.45
The Woodlands Public Improvement District			
Medina County:	GME - 0.31830	0.0463	0.36460
	RFM - 0.08650	0.0000	0.08650
	MWD - 0.006592	0.0000	<u>0.006592</u>
			0.445692