

MEDINA CENTRAL APPRAISAL DISTRICT



2025 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

	2021	2022	2023	2024	2025
City of Castroville	346,572,543	413,322,631	494,416,282	488,126,664	518,019,097
City of Devine	255,975,696	334,640,908	373,266,664	390,514,136	396,159,174
City of Hondo	432,005,754	537,669,477	576,291,969	604,677,206	618,938,525
City of LaCoste	51,221,568	58,545,682	65,372,821	66,362,162	68,642,299
City of Natalia	51,327,071	60,933,854	73,379,515	107,717,825	125,964,663
Medina County ESD #1	2,938,612,854	3,617,326,358	4,674,879,543	5,149,440,261	5,675,983,535
Medina County ESD #2	998,341,357	1,230,321,486	1,526,500,951	1,558,513,630	1,527,598,637
Medina County ESD #3	3,428,300,625	3,931,464,957	4,308,289,252	4,599,129,118	4,650,265,961
Medina County ESD #4	1,608,189,010	2,011,243,696	2,518,256,378	2,598,321,019	2,575,490,113
Medina County ESD #5	681,063,784	864,094,851	1,096,307,088	1,143,466,039	1,148,972,045
Medina County ESD #6	2,480,821,284	2,864,723,911	3,171,781,377	3,257,256,318	3,302,274,084
D'Hanis ISD	917,201,498	1,038,545,093	1,080,423,483	1,357,114,486	1,376,983,323
Natalia ISD	513,084,216	666,596,731	847,390,636	898,323,995	898,769,588
Medina County	8,184,971,230	9,799,856,712	11,762,990,614	12,654,481,173	13,219,550,920
FM Road	8,184,971,230	9,799,856,712	11,762,990,614	12,654,481,173	13,219,550,920
Water District	8,185,093,970	9,799,856,712	11,762,990,614	12,654,481,173	13,219,550,920
Hospital District	8,184,878,530	9,799,856,712	11,762,990,614	12,654,481,173	13,219,550,920
Precinct #2 Special Road Tax					3,566,262,714
Redbird Ranch FWD #2	2,237,800	15,789,410	65,204,358	83,834,191	135,640,634
Redbird Ranch FWD #3				3,954,250	3,584,680
Medina County WCID #4					5,137,010
Medina County WCID #5					4,503,920
*City of Lytle	65,773,660	81,195,111	94,951,801	95,069,065	94,127,391
*Devine ISD	1,037,082,829	1,280,888,918	1,569,959,078	1,606,483,448	1,577,016,614
*Hondo ISD	2,387,359,566	2,735,731,313	2,957,264,925	3,022,524,263	3,059,860,584
*Lytle ISD	162,897,418	195,117,521	241,263,887	243,677,231	227,236,046
*Medina Valley ISD	2,874,753,092	3,498,599,750	4,616,374,747	5,032,131,462	5,559,720,398
*Northside ISD	252,584,201	338,575,756	404,001,958	437,502,247	446,331,606
*Utopia ISD	30,996,531	36,560,110	35,859,570	45,542,101	45,865,101
*Utopia/Vanderpool Area ESD #1	112,663,121	124,114,130	125,759,760	171,174,230	181,946,290

*Medina County portion only

As of Certification

MEDINA CENTRAL APPRAISAL DISTRICT

Net Taxable Value

	2021	2022	2023	2024	2025
City of Castroville	309,828,211	363,151,880	416,515,450	428,385,327	456,519,089
City of Devine	228,788,580	276,979,478	308,865,575	324,283,810	338,726,999
City of Hondo	384,764,494	450,604,619	478,288,126	508,018,374	527,676,088
City of LaCoste	45,477,478	51,151,673	56,780,963	60,048,395	62,474,965
City of Natalia	46,154,463	53,938,427	64,663,605	86,685,696	115,136,754
Medina County ESD #1	1,951,991,317	2,369,164,694	2,913,327,966	3,324,226,190	3,806,815,225
Medina County ESD #2	575,912,358	693,817,557	810,446,064	858,291,139	828,432,860
Medina County ESD #3	1,359,216,720	1,578,058,614	1,784,638,287	1,878,557,875	1,959,045,396
Medina County ESD #4	1,029,245,913	1,245,908,141	1,491,341,502	1,597,888,041	1,578,509,810
Medina County ESD #5	481,184,131	583,996,013	717,918,110	777,991,849	845,594,994
Medina County ESD #6	1,032,202,737	1,229,671,248	1,396,276,041	1,466,985,028	1,536,775,692
D'Hanis ISD	241,158,681	257,066,421	267,213,035	286,647,937	282,599,229
Natalia ISD	322,152,913	387,162,075	427,166,701	467,598,621	458,533,007
Medina County FM Road	4,374,084,631	5,232,813,305	6,240,126,321	6,994,751,873	7,693,299,977
Water District	4,374,006,931	5,232,813,305	6,240,126,321	6,994,751,873	7,694,932,661
Hospital District	4,439,758,911	5,306,204,578	6,315,500,801	7,072,174,525	7,778,862,587
Precinct #2 Special Road Tax					2,559,394,166
Redbird Ranch FWD #2	295,690	15,091,188	57,300,811	70,809,947	106,791,406
Redbird Ranch FWD #3				970,430	2,765,400
Medina County WCID #4					2,016,580
Medina County WCID #5					618,900
*City of Lytle	55,391,437	61,401,044	58,181,865	60,222,830	61,447,058
*Devine ISD	551,347,235	644,579,238	662,675,880	696,481,109	638,532,115
*Hondo ISD	965,754,254	1,107,449,132	1,125,767,534	1,178,813,165	1,118,046,259
*Lytle ISD	119,129,025	130,428,973	137,009,504	142,957,290	131,719,579
*Medina Valley ISD	1,735,502,256	2,039,036,080	2,303,524,882	2,794,633,475	3,036,810,346
*Northside ISD	165,557,460	224,125,191	249,266,851	267,406,150	261,547,749
*Utopia ISD	5,045,427	6,405,201	7,071,482	7,111,435	7,308,661
*Utopia/Vanderpool Area ESD #1	19,222,594	23,807,274	25,921,888	28,192,465	30,590,956

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MEDINA CENTRAL APPRAISAL DISTRICT

Market Value - Average Home Value

	2021	2022	2023	2024	2025
City of Castroville	235,660	285,011	326,967	322,195	329,003
City of Devine	127,401	173,419	192,819	200,886	202,132
City of Hondo	136,312	174,199	199,238	204,759	207,361
City of LaCoste	118,168	135,641	145,986	148,989	152,111
City of Natalia	76,769	95,769	120,432	148,164	134,893
Medina County ESD #1	264,657	331,559	384,421	381,435	383,713
Medina County ESD #2	149,184	193,583	220,692	225,124	222,134
Medina County ESD #3	151,967	191,659	218,386	218,201	220,306
Medina County ESD #4	153,749	196,581	227,003	229,766	226,661
Medina County ESD #5	158,728	199,829	233,195	234,096	230,397
Medina County ESD #6	154,453	195,989	223,927	224,366	227,320
D'Hanis ISD	156,150	196,845	225,356	232,203	237,926
Natalia ISD	153,799	153,799	232,541	234,690	230,301
Medina County	200,692	253,805	293,191	293,809	295,484
FM Road					295,484
Water District	200,706	253,805	293,191	293,809	295,484
Hospital District	200,692	253,805	293,191	293,809	295,484
Precinct #2 Special Road Tax					359,988
Redbird Ranch FWD #2		148,463	325,245	310,474	302,734
Redbird Ranch FWD #3					
Medina County WCID #4					
Medina County WCID #5					
*City of Lytle	240,052	295,125	334,726	333,932	326,560
*Devine ISD	154,321	198,909	225,856	229,866	228,527
*Hondo ISD	154,892	196,110	222,951	224,519	226,951
*Lytle ISD	183,534	221,793	251,273	247,054	238,400
*Medina Valley ISD	250,391	311,399	358,423	352,890	355,115
*Northside ISD	351,761	458,827	536,351	553,898	561,565
*Utopia ISD	194,983	263,727	309,900	330,615	329,770
*Utopia/Vanderpool Area ESD #1	270,304	310,026	341,333	383,544	408,085

*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

	2021	2022	2023	2024	2025
City of Castroville	222,940	247,717	276,064	300,405	321,539
City of Devine	120,618	136,650	153,942	170,364	184,657
City of Hondo	127,681	143,944	162,139	178,551	191,955
City of LaCoste	101,263	111,218	120,831	135,806	144,278
City of Natalia	70,878	83,714	102,641	117,153	122,243
Medina County ESD #1	254,823	289,012	322,405	334,682	349,582
Medina County ESD #2	140,091	156,947	173,702	191,557	189,302
Medina County ESD #3	141,898	159,311	175,837	191,439	205,643
Medina County ESD #4	141,891	159,608	176,431	194,000	192,765
Medina County ESD #5	144,091	162,469	179,101	196,266	211,839
Medina County ESD #6	143,754	162,305	179,825	196,508	211,603
D'Hanis ISD	125,065	130,642	102,489	121,422	113,377
Natalia ISD	117,994	123,513	96,331	113,943	103,327
Medina County	190,183	215,640	239,841	262,674	280,197
FM Road					278,578
Water District	190,196	215,640	239,841	262,674	280,197
Hospital District	190,183	215,640	239,841	262,674	280,197
Precinct #2 Special Road Tax					345,625
Redbird Ranch FWD #2		148,463	321,920	300,837	285,416
Redbird Ranch FWD #3					
Medina County WCID #4					
Medina County WCID #5					
*City of Lytle	230,470	253,225	223,105	249,275	261,744
*Devine ISD	119,515	122,786	91,028	108,735	95,071
*Hondo ISD	119,720	124,828	95,720	112,139	98,349
*Lytle ISD	142,587	146,889	115,491	129,992	114,502
*Medina Valley ISD	216,466	233,417	207,959	233,245	216,246
*Northside ISD	317,394	350,739	359,638	410,747	412,302
*Utopia ISD	164,108	191,371	125,066	147,572	132,330
*Utopia/Vanderpool Area	251,583	272,654	297,174	349,914	386,169
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	19,817	4,911,259,692	37.15%
B Real Property: Multi-family Residential	142	89,162,975	0.67%
C Real Property: Vacant Lots and Land Tracts	5,511	352,205,301	2.66%
D1 Real Property: Qualified Ag Land	11,393	4,353,180,631	32.93%
D2 Real Property: Farm and Ranch Improvement on Qualified Open-space Land	2,528	67,799,504	0.51%
E Real Property: Rural Land (not qualified for Open- Space Appraisal) Res Imps	6,553	1,334,922,795	10.10%
F1 Real Property: Commercial	990	466,428,117	3.53%
F2 Real Property: Industrial	106	231,915,730	1.75%
G Oil, Gas and Other Minerals	401	13,795,240	0.11%
H Tangible Personal Property: Nonbusiness Vehicles	0	0	0.00%
J Real and Personal Property: Utilities	334	186,884,330	1.41%
L1 Personal Property: Commercial	1,283	127,043,401	0.96%
L2 Personal Property: Industrial	335	748,381,460	5.66%
M Mobile Homes and Other Tangible Personal Property	1,672	82,904,320	0.63%
N Intangible Personal Property	0	0	0.00%
O Real Property: Residential Inventory	1,224	81,366,070	0.62%
S Special Inventory	23	28,175,200	0.22%
X Total Exempt Property	1,361	144,126,154	1.09%
Medina County Total Market Value		13,219,550,920	100.00%

As of Certification

MEDINA CENTRAL 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 – HS – 20% OA - \$10,000

Medina County – OA - \$15,000 Freeze

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

Devine ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

D’Hanis ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Hondo ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Lytle ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Medina Valley ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Natalia ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Northside ISD – HS - \$140,000 OA - \$73,330 DP - \$73,330

Utopia ISD – HS - \$140,000 OA - \$60,000 DP - \$60,000

Medina County ESD #1 – HS - \$20,000 OA - \$20,000

Medina County ESD #2 – HS - \$20,000 OA - \$20,000

Medina County ESD #4 – HS - \$20,000 OA - \$20,000

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%

2025 Tax Rates

	M&O	I&S	Total
Medina Valley ISD	0.6527	0.5000	1.1527
City of Castroville	0.3333	0.1900	0.5233
City of LaCoste	0.5881	0.0000	0.5881
Hondo ISD	0.6669	0.2600	0.9269
City of Hondo	0.3122	0.1678	0.4800
Devine ISD	0.6969	0.1922	0.8891
City of Devine	0.4864	0.1036	0.59
D'Hanis ISD	0.8019	0.1184	0.9203
Natalia ISD	0.7552	0.3995	1.1547
City of Natalia	0.4449	0.00	0.4449
Northside ISD	0.6694	0.3355	1.0049
Lytle ISD	0.7552	0.535	1.2902
City of Lytle	0.361079	0.078293	0.439372
Utopia ISD	0.6669	0.00	0.6669
Utopia/Vanderpool Area ESD #1	0.071199	0.00	0.071199
Medina County ESD #1	0.10	0.00	0.10
MCESD #2 – Devine VFD	0.10	0.00	0.10
MCESD #3 – Community EMS	0.06	0.00	0.06
MCESD #4 – Devine EMS	0.0521	0.00	0.0521
MCESD #5 – Natalia-Lytle VFD	0.0848	0.0152	0.10
MCESD #6 – Hondo-Yancey VFD	0.09444	0.00	0.09444
Medina County Hospital District	0.0961	0.00	0.0961
Medina County Precinct #2 Special Road	0.0364	0.00	0.0364
Medina County Water Control & Improvement District #4	0.95	0.00	0.95
Medina County Water Control & Improvement District #5	0.54159	0.00	0.54159
Haby Farms Public Improvement District			
Legacy Hills Public Improvement District			

Megan's Landing Public Improvement District	0.45	0.00	0.45
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
TallyHo Public Improvement District			
The Enclave at Potranco Gardens Public Improvement District	0.45	0.00	0.45
The Woodlands Public Improvement District			
Redbird Ranch Fresh Water Supply District #2	1.00	0.00	1.00
Redbird Ranch Fresh Water Supply District #3	1.00	0.00	1.00
Medina County:	GME - 0.31410	0.0463	0.36040
	RFM - 0.08300	0.0000	0.08300
	MWD - 0.006277	0.0000	<u>0.006277</u>
			0.449677