



2021 Annual Report

Uvalde County Appraisal District

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Chief Appraiser Message

The Uvalde County Appraisal District (UCAD) presents the Annual Report for the 2021 Appraisal Year. The Annual Report is designed to comply with the International Association of Assessing Office (IAAO) Standard of Public Relations, Section 6.5.1, Local Annual Reports. The Annual Report consists of UCAD's 2021 appraisal activities presented in a summarized and visual format.

UCAD is dedicated to improving appraisal performance and ensuring compliance with all IAAO standards. "IAAO is the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal assessment, administration, and property tax policy." <http://www.iaao.org>

UCAD is committed to providing property owners and entities of Uvalde County with accurate, fair and equitable appraisal.

Sincerely,



Roberto Valdez
Chief Appraiser

Board of Directors

An appraisal district is a political subdivision of the state of Texas that is governed by a board of directors. The Uvalde County Appraisal District (UCAD) is responsible for appraising taxable property within the boundaries of Uvalde County for ad valorem tax purposes for each taxing entity that imposes property taxes. The board of directors consists of five members appointed or elected by the eligible taxing units in Uvalde County according to Texas Property Tax Code Section 6.03. The board members are:

Javier Flores, Chairperson

J Allen Carnes, Vice Chairperson

Tony Moreno, Secretary

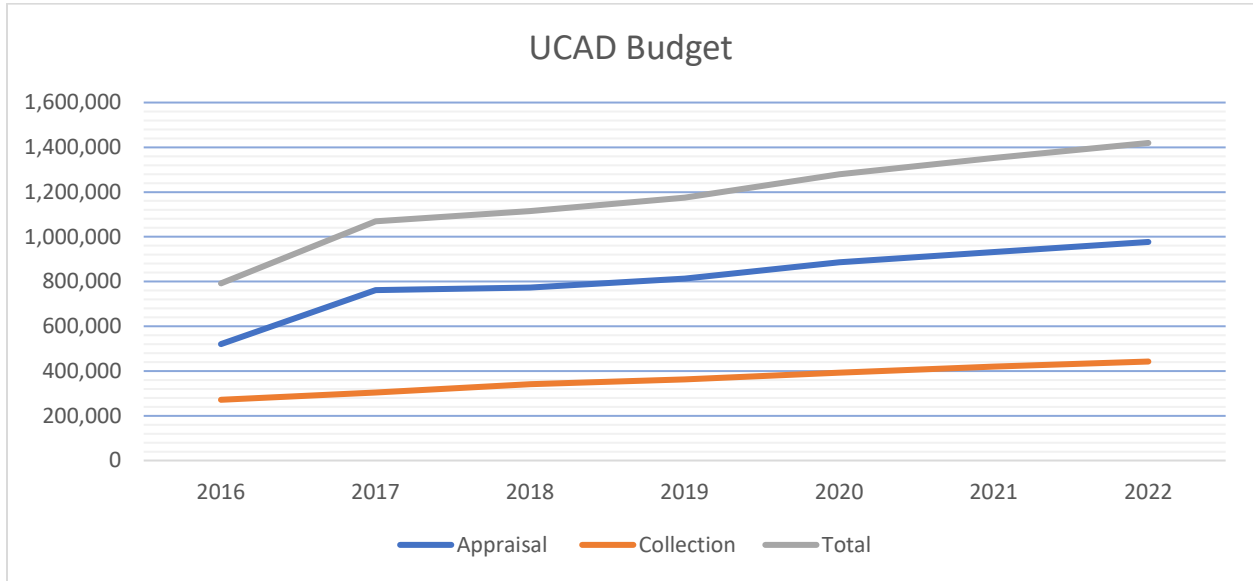
John Thomas Buchanan

Howard Bruce Kingsbery

The UCAD board of directors establishes an appraisal office within the County, hires the chief appraiser and adopts an annual budget. The directors have no authority over market values, assessed values, taxable values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, makes the appraisals, collects taxes and operates the appraisal office.

Budget

The following illustrates UCAD's approved budget, with a breakdown per appraisal and collection funds.



Staff

UCAD's budget currently funds a total of fourteen (14) employees. The staff consist of nine (9) appraisal operation employees and five (5) tax collection operation employees. Below is a summary of staff members:

Administration	3	Appraisal	6
Support	1	Tax Collection	4

Taxing Entities Served, 2021 Certified Values and 2020 Tax Levy

UCAD appraises for all thirteen (13) taxing entities and collects taxes for ten (10) taxing entities within the boundaries of Uvalde County. The following chart identifies the entity, number of accounts, latest certified values and last year's tax levy set for collections.

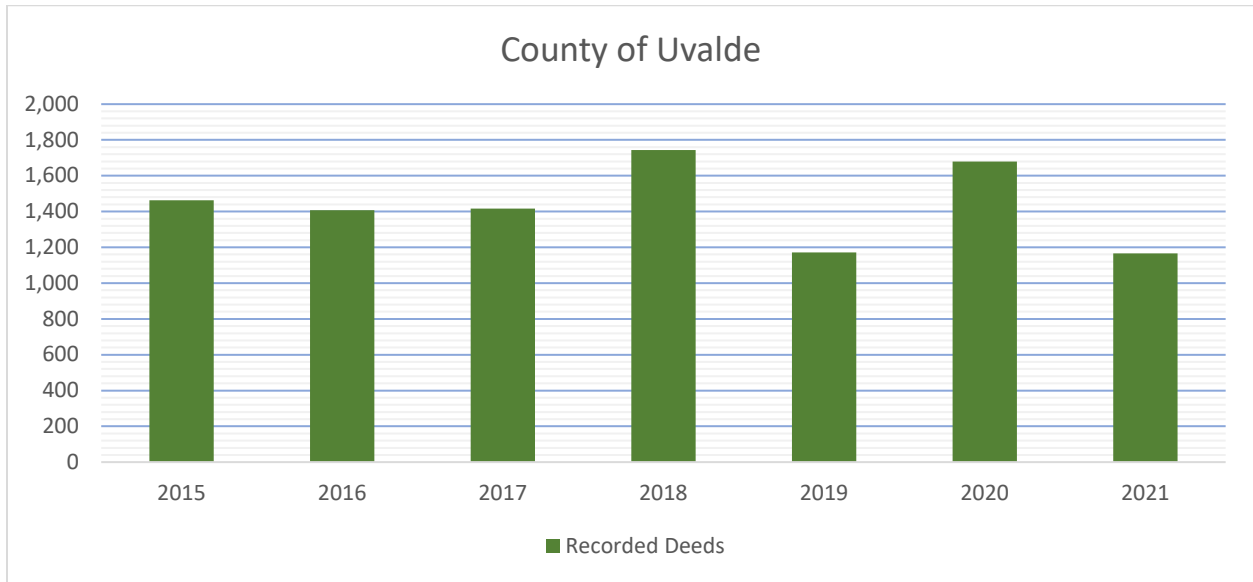
Entity	# of Account	2021 Certified Market Value	2021 Certified Taxable Value	2020 Tax Levy
Uvalde County*	23,941	4,690,375,543	2,095,654,633	11,692,938
Uvalde Road & Flood*	23,940	4,682,260,247	2,080,428,133	2,468,557
City of Uvalde*	8,058	890,237,497	782,339,797	4,824,469
City of Sabinal*	1,225	67,871,471	56,138,903	304,023
Knippa ISD*	1,142	280,986,811	M&O 95,887,565 I&S 106,944,415	1,087,657
Leakey ISD	298	89,143,585	36,955,875	N/A
Nueces Canyon CISD	1,283	263,404,097	62,964,199	N/A
Sabinal ISD*	4,853	1,069,512,434	449,182,588	4,132,148
Uvalde CISD*	14,986	2,647,966,051	M&O 1,271,393,901 I&S 1,311,337,051	15,043,328
Utopia ISD	1,379	331,257,269	96,932,369	N/A
Uvalde County Underground Water Conservation Dist.*	23,940	4,682,270,247	2,130,166,851	252,064
Southwest Texas Junior College*	23,941	4,682,270,247	2,198,478,015	3,131,464
Utopia/ Vanderpool Emergency Service Dist. #1*	1,386	333,478,983	103,088,673	97,194
Total Tax Levy				43,033,842

Above Certified Totals as of July 23rd, 2021 and Tax Levy as of October, 2020

* UCAD performs the tax assessment and collection functions for Entities pursuant to Interlocal Agreement

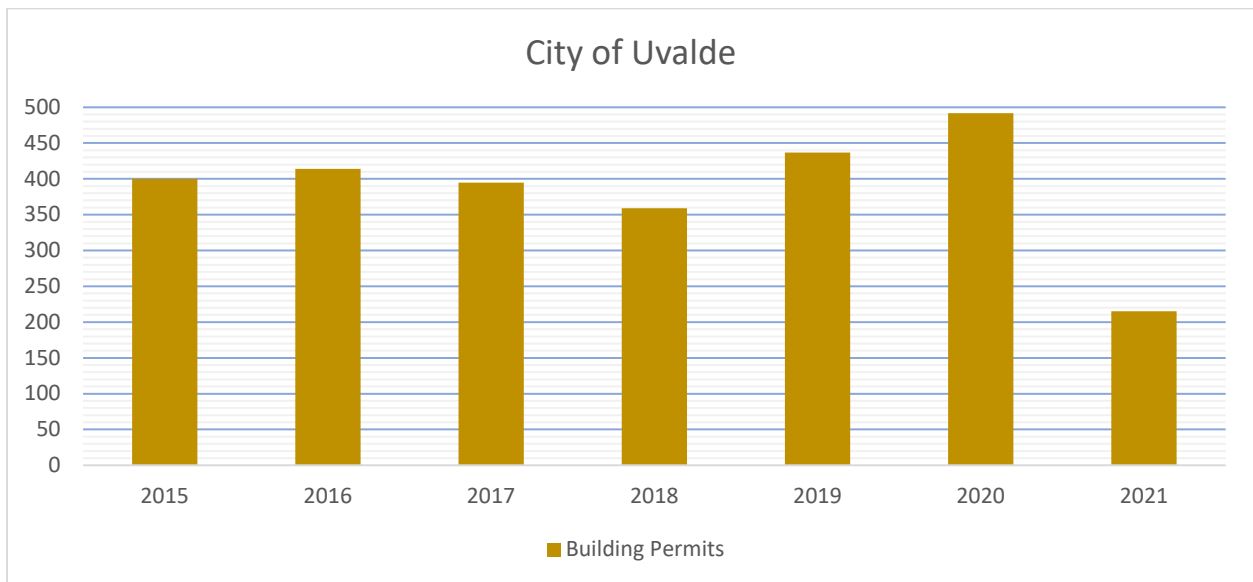
Recorded Deed Transfer Trends

The following illustrates the County's annual recorded deed transfers.



City of Uvalde Building Permit Trends

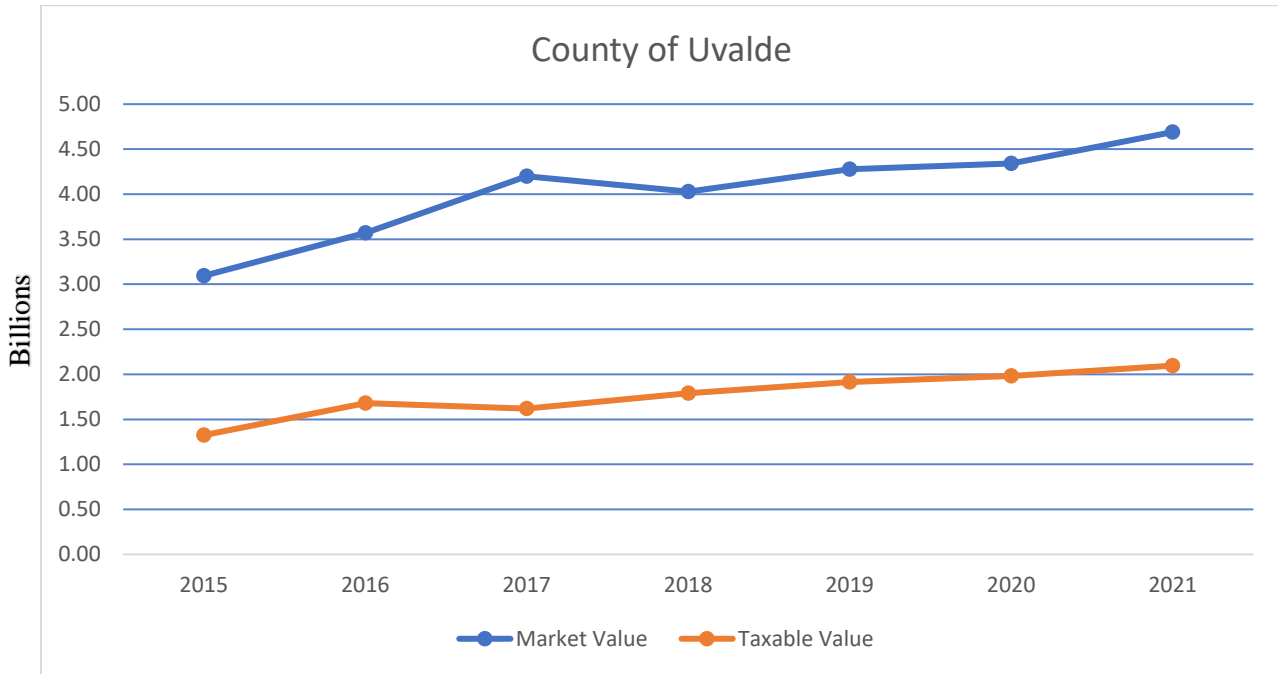
The following illustrates the City of Uvalde's annual building permits.



2021 is year in progress

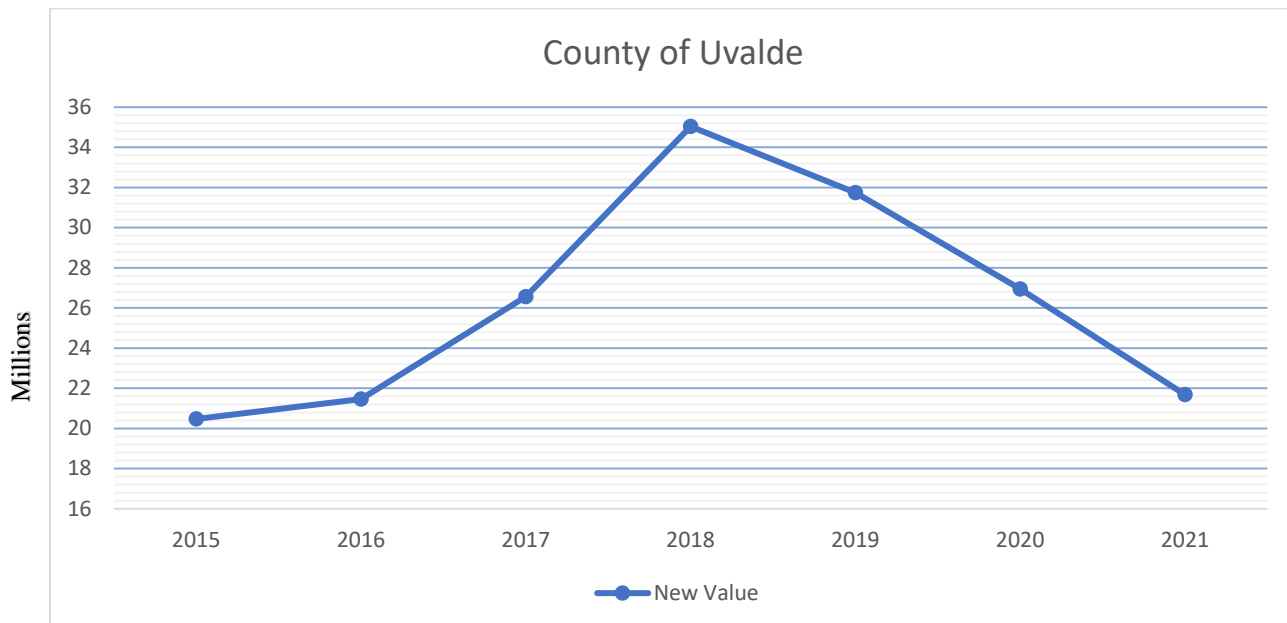
Market vs Taxable Value Trends

The following illustrates the County's total market and taxable value.



New Value Trends

The following graph illustrated the total new value as a result of new construction county-wide.



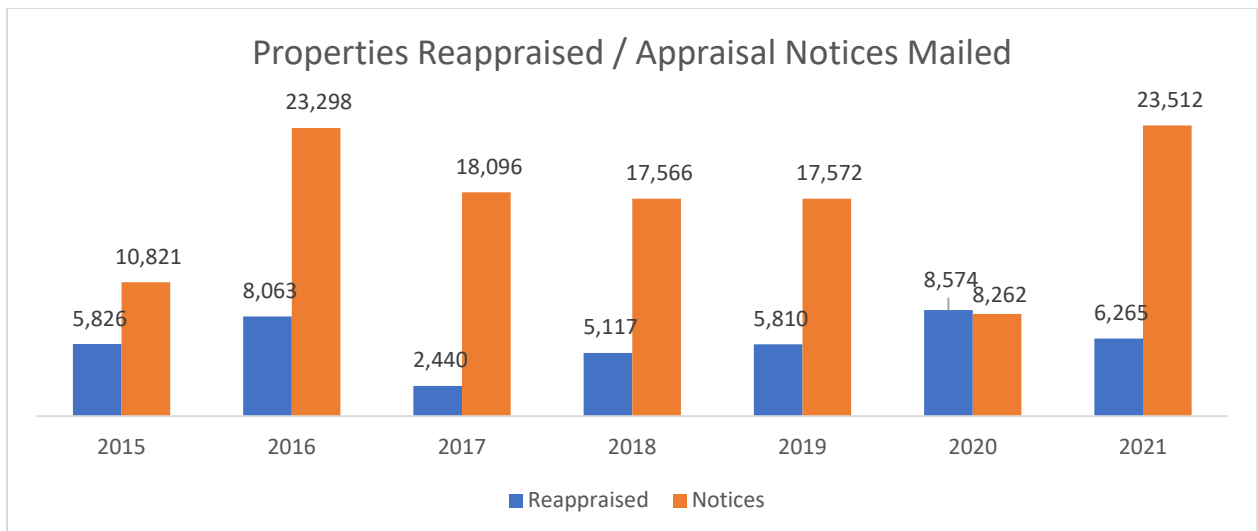
Tax Levy Collected Trends

The following graph illustrates the total annual tax levy collected by UCAD of current and delinquent taxes between October 1st and the next September 30th.



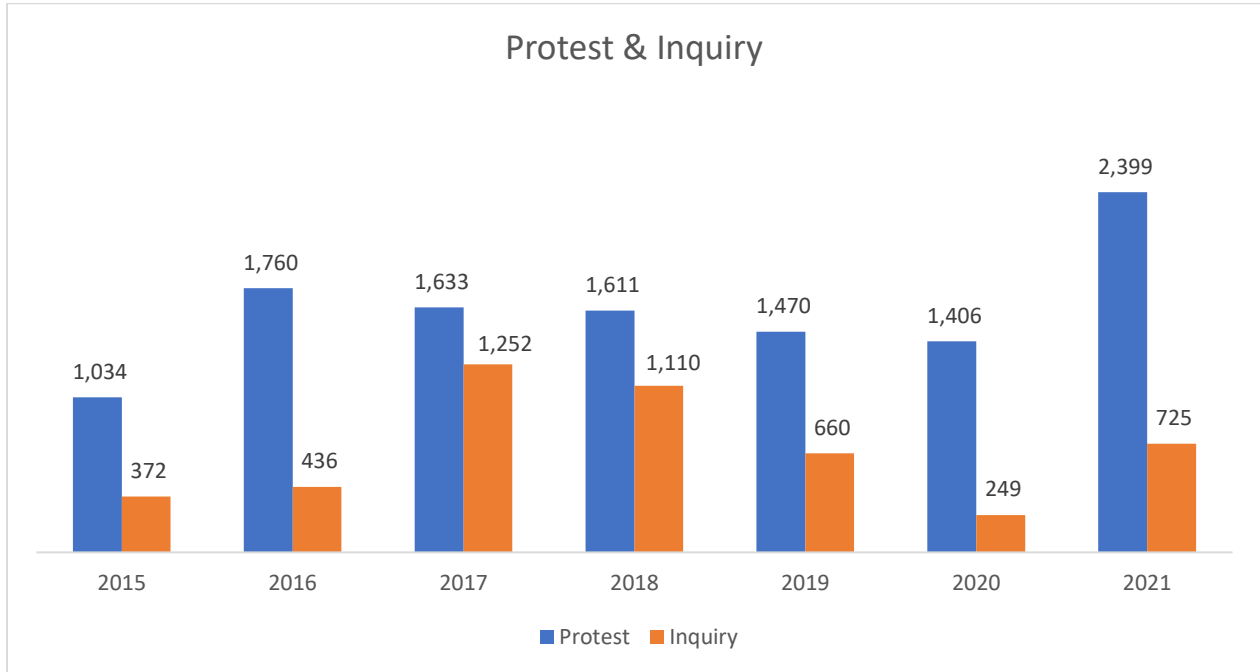
Properties' Reappraised & Appraisal Notices Mailed Trends

The following graph illustrated the number of properties worked through reappraisal or data maintenance based on last appraisal date recorded and the number of appraisal notices mailed as a result of either ownership, address, exemption or appraise value changes.



Protest & Inquiry Trends

The following graph illustrated the number of protest and inquires filed w/ UCAD.



The following chart shows the typical outcome of the protest filed.

Protest Summary					
	2017 Year	2018 Year	2019 Year	2020 Year	2021 Year
ARB Orders	62	32	27	32	74
Settlement & Waiver	766	631	851	736	1,054
Withdrawal	496	190	235	213	321
Failed to Appear	203	52	142	249	283

Property Types (State Category)

The following chart illustrates the category description, number of accounts, new value, market value and taxable value within each state code. The total number of properties approved by the ARB were 23,941 with a market value close to 4.7 billion and a taxable value close to 2.1 billion dollars.

UVALDE County		2021 CERTIFIED TOTALS			As of Certification	
Property Count: 23,941		GU - COUNTY OF UVALDE ARB Approved Totals			7/23/2021 11:31:56AM	
State Category Breakdown						
State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,782	12,733.8834	\$12,332,492	\$971,398,724	\$863,603,843
B	MULTIFAMILY RESIDENCE	101	109.7808	\$189,698	\$42,376,951	\$42,371,951
C1	VACANT LOTS AND LAND TRACTS	2,924	11,652.4311	\$0	\$93,437,271	\$93,307,189
D1	QUALIFIED OPEN-SPACE LAND	5,705	921,133.9845	\$0	\$2,385,901,143	\$103,606,024
D2	IMPROVEMENTS ON QUALIFIED OP	267		\$25,200	\$10,621,892	\$10,621,892
E	RURAL LAND, NON QUALIFIED OPE	2,739	18,056.0083	\$3,682,670	\$320,058,542	\$301,849,248
F1	COMMERCIAL REAL PROPERTY	1,176	2,496.4488	\$2,579,459	\$324,519,174	\$323,945,846
F2	INDUSTRIAL AND MANUFACTURIN	11	31.3384	\$0	\$2,162,683	\$2,162,683
J3	ELECTRIC COMPANY (INCLUDING C	44	34.0783	\$0	\$91,523,466	\$91,523,466
J4	TELEPHONE COMPANY (INCLUDI	37	6.0388	\$9,490	\$9,251,292	\$9,251,292
J5	RAILROAD	15		\$0	\$46,027,860	\$46,027,860
J6	PIPELAND COMPANY	13		\$0	\$1,309,670	\$1,309,670
J7	CABLE TELEVISION COMPANY	3		\$0	\$2,507,260	\$2,507,260
J9	RAILROAD ROLLING STOCK	1		\$0	\$8,115,296	\$8,115,296
L1	COMMERCIAL PERSONAL PROPE	1,538		\$932,637	\$89,813,455	\$89,808,455
L2	INDUSTRIAL AND MANUFACTURIN	164		\$1,071,140	\$129,592,400	\$79,892,400
M1	TANGIBLE OTHER PERSONAL, MOB	1,074		\$662,965	\$19,932,650	\$17,744,024
N	INTANGIBLE PROPERTY AND/OR U	1	1.0000	\$0	\$2,943	\$2,943
O	RESIDENTIAL INVENTORY	187	190.6526	\$0	\$3,617,845	\$3,617,845
S	SPECIAL INVENTORY TAX	16		\$0	\$4,385,446	\$4,385,446
X	TOTALLY EXEMPT PROPERTY	785	6,349.0619	\$0	\$133,819,580	\$0
Totals			972,794.7069	\$21,485,751	\$4,690,375,543	\$2,095,654,633

Exemption Breakdown

The following chart illustrates the type of exemption, the number and the total value being exempt. It also identifies if the exemption is a local or state mandated. The total value loss due to exemptions is over 271 million dollars. UCAD attempts to ensure that a property owner applying for or receiving an exemption qualifies accordingly.

UVALDE County		2021 CERTIFIED TOTALS		As of Certification
Property Count: 23,941		GU - COUNTY OF UVALDE ARB Approved Totals		7/23/2021 11:31:56AM
Exemption Breakdown				
Exemption	Count	Local	State	Total
AB	2	49,700,000	0	49,700,000
CH	18	15,960,398	0	15,960,398
CHODO	2	1,836,000	0	1,836,000
DP	193	0	0	0
DPS	5	0	0	0
DV1	66	0	501,839	501,839
DV1S	2	0	10,000	10,000
DV2	32	0	288,000	288,000
DV3	33	0	300,000	300,000
DV4	130	0	1,035,343	1,035,343
DV4S	4	0	48,000	48,000
DVHS	111	0	16,336,378	16,336,378
DVHSS	3	0	475,699	475,699
EX-XG	1	0	3,000	3,000
EX-XN	13	0	3,006,302	3,006,302
EX-XR	2	0	208,580	208,580
EX-XV	686	0	112,789,134	112,789,134
EX366	63	0	16,166	16,166
HS	5,034	0	0	0
HT	14	527,529	0	527,529
OV65	2,431	68,190,629	0	68,190,629
OV65S	4	106,851	0	106,851
PC	1	35,307	0	35,307
Totals		136,356,714	135,018,441	271,375,155