



## 2022 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 2022 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 2022 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,



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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

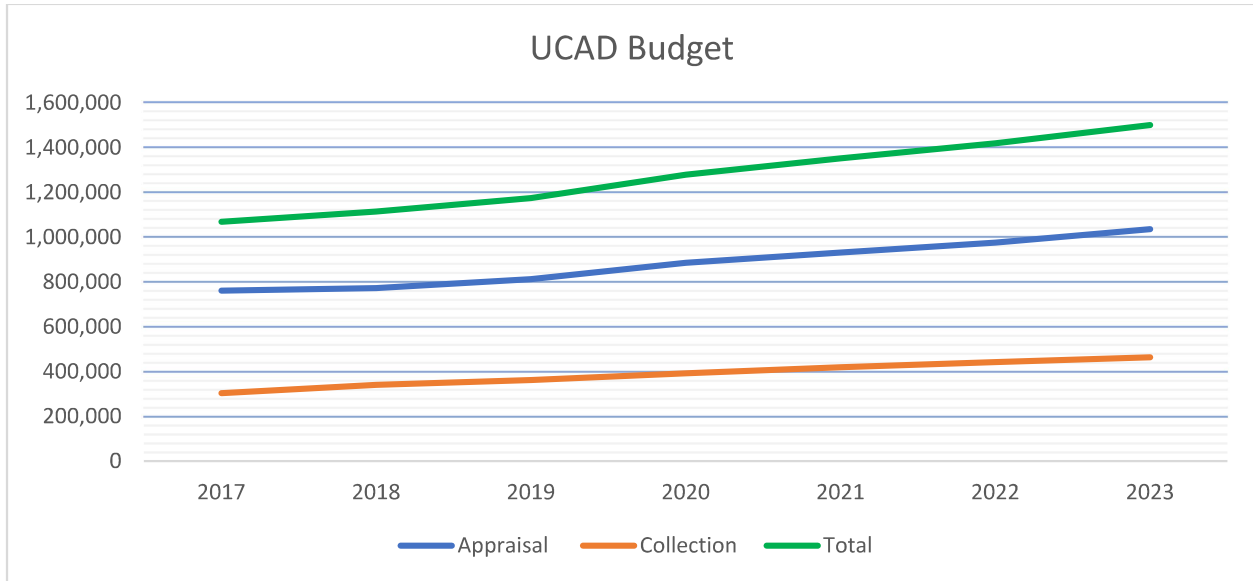
John Thomas Buchanan

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, 2022 Certified Values and 2021 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.

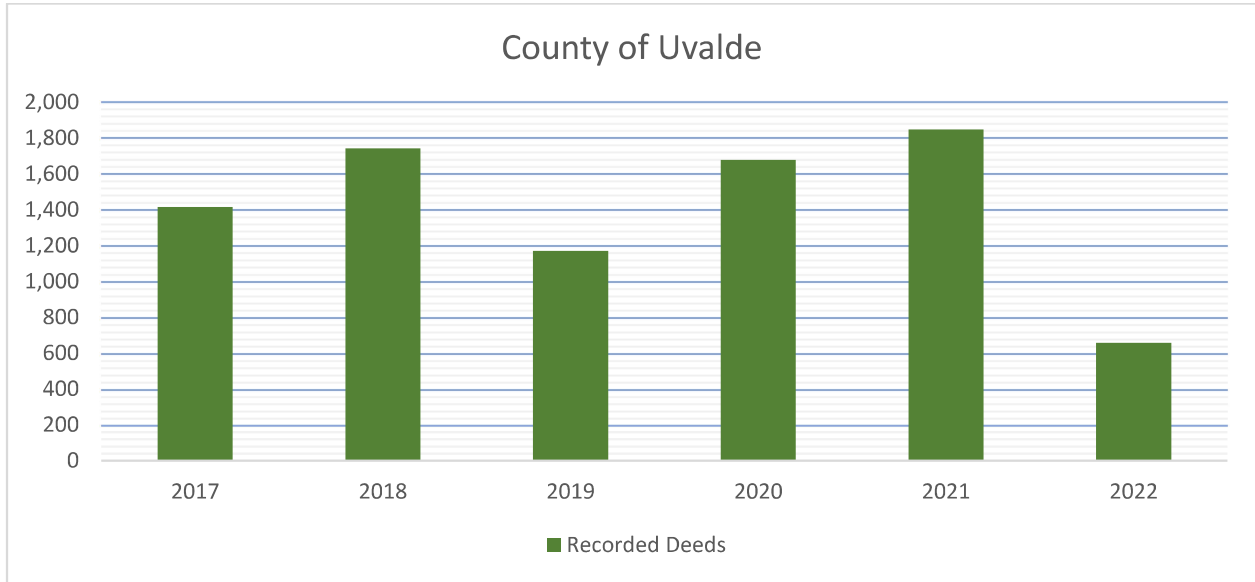
Entity	# of Account	2022 Certified Market Value	2022 Certified Taxable Value	2021 Tax Levy
Uvalde County*	24,043	5,158,713,585	2,409,008,397	13,359,296
Uvalde Road & Flood*	24,043	5,150,438,971	2,394,397,970	3,196,487
City of Uvalde*	7,865	1,001,282,100	864,528,615	5,312,355
City of Sabinal*	1,208	78,416,343	62,587,256	297,183
Knippa ISD*	1,136	91,639,291	M&O 97,346,818 I&S 108,403,668	1,171,408
Leakey ISD	307	99,973,264	45,776,564	N/A
Nueces Canyon CISD	1,321	303,547,587	86,578,045	N/A
Sabinal ISD*	4,840	1,186,437,616	527,744,656	5,078,733
Uvalde CISD*	15,068	2,900,604,063	M&O 1,387,094,597 I&S 1,426,486,377	15,843,480
Utopia ISD	1,371	368,237,150	112,333,369	N/A
Uvalde County Underground Water Conservation Dist.*	23,043	5,150,438,971	2,433,625,368	265,220
Southwest Texas Junior College*	24,043	5,150,438,971	2,503,480,345	3,345,159
Utopia/ Vanderpool Emergency Service Dist. #1*	1,368	370,434,735	120,794,189	106,661
<b>Total Tax Levy</b>				<b>47,975,980</b>

Above Certified Totals as of July 25<sup>th</sup>, 2022 and Tax Levy as of October, 2022

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

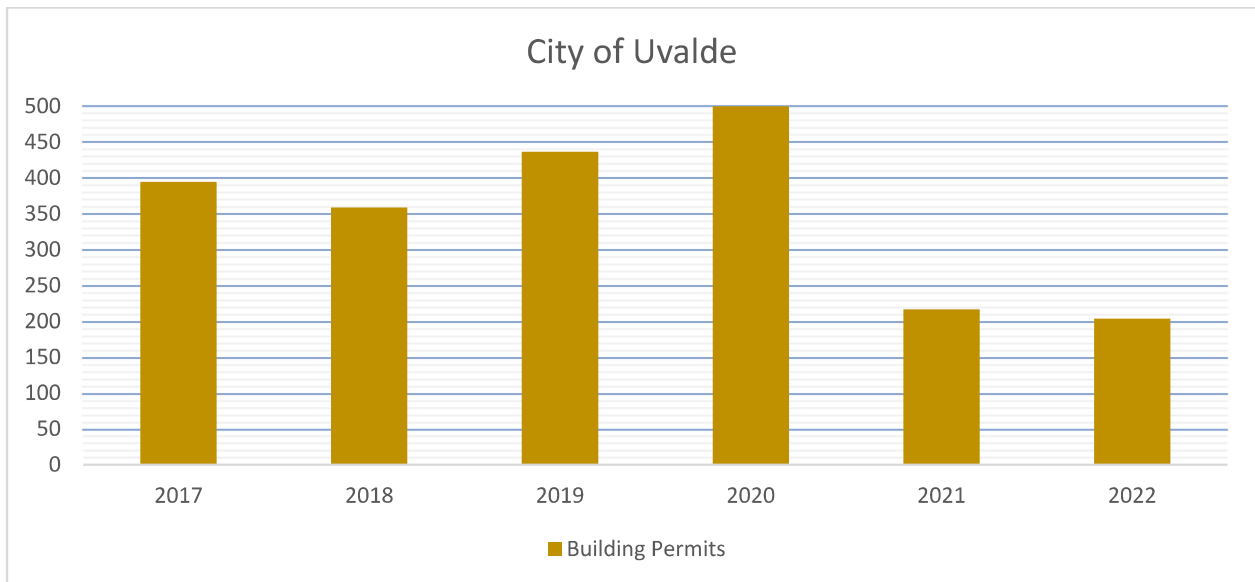
## Recorded Deed Transfer Trends

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



## City of Uvalde Building Permit Trends

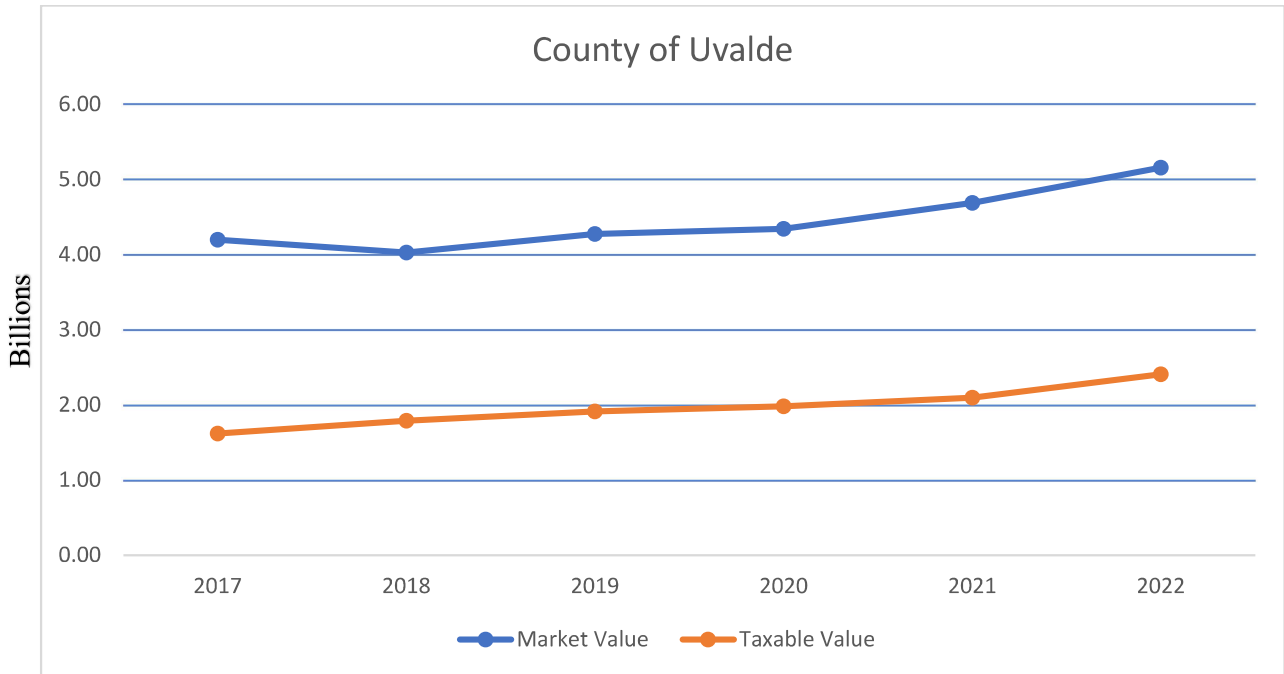
The following illustrates the City of Uvalde's annual building permits.



\*\* 2022 is year in progress

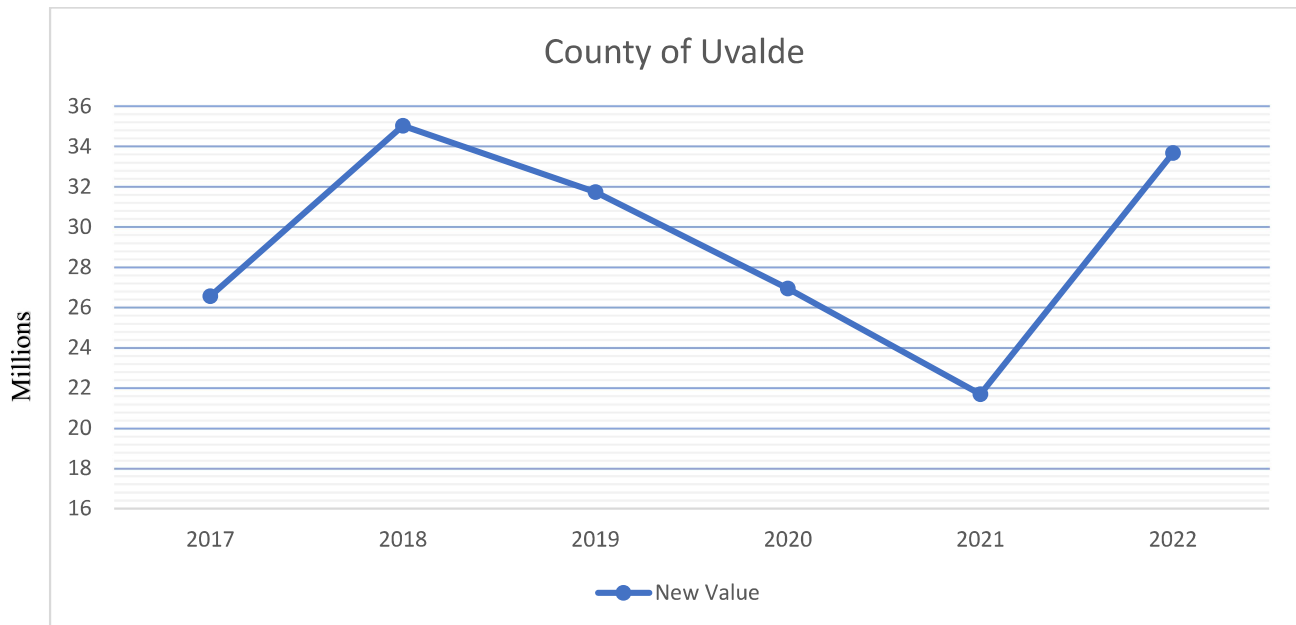
## Market vs Taxable Value Trends

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.





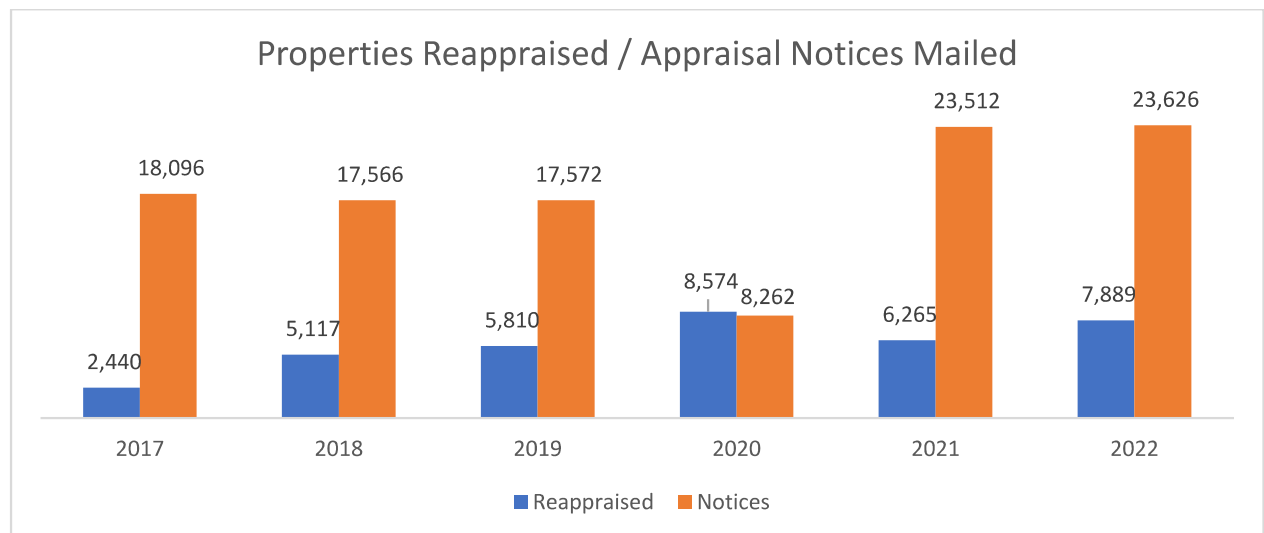
## Tax Levy Collected Trends

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



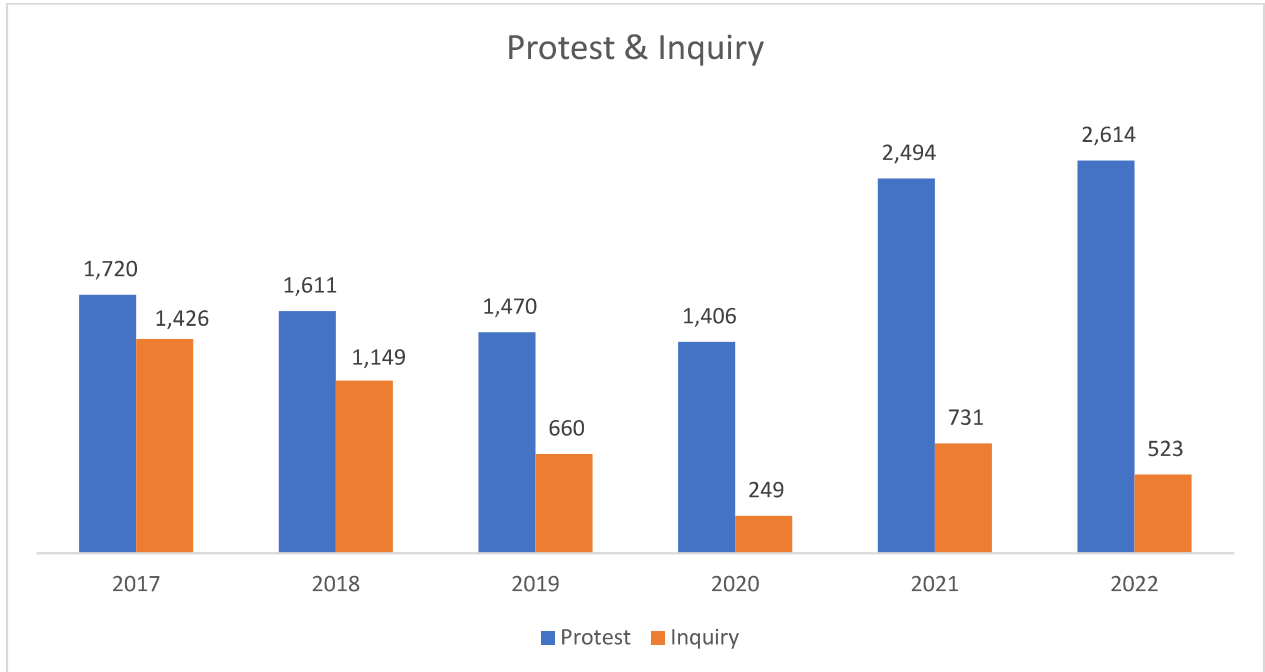
## Properties' Reappraised & Appraisal Notices Mailed Trends

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.

<b>Protest Summary</b>					
	2018 Year	2019 Year	2020 Year	2021 Year	2022 Year
ARB Orders	32	27	32	74	40
Settlement & Waiver	631	851	736	1,054	1,115
Withdrawal	190	235	213	321	480
Failed to Appear	52	142	249	283	246

## 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. Due to the number of accounts under ARB review, the summary below is for Grand Totals, which includes all accounts. The total number of properties for the 2022 Appraisal Year were 24,739 with a market value close to 5.3 billion and a taxable value close to 2.5 billion dollars.

UVALDE County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 24,739	GU - COUNTY OF UVALDE Grand Totals	7/22/2022 4:17:45PM

### State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	9,049	13,507.3372	\$11,195,838	\$1,183,724,745	\$1,027,167,118
B	MULTIFAMILY RESIDENCE	104	120.4004	\$36,196	\$46,746,643	\$46,741,643
C1	VACANT LOTS AND LAND TRACTS	3,043	12,212.2569	\$0	\$117,138,375	\$117,010,135
D1	QUALIFIED OPEN-SPACE LAND	5,653	915,694.6375	\$0	\$2,500,036,255	\$103,041,958
D2	IMPROVEMENTS ON QUALIFIED OP	268		\$37,898	\$12,160,104	\$12,160,104
E	RURAL LAND, NON QUALIFIED OPE	3,038	32,047.6463	\$9,132,683	\$438,347,281	\$408,363,642
F1	COMMERCIAL REAL PROPERTY	1,280	2,811.0777	\$9,480,818	\$418,639,926	\$417,796,008
F2	INDUSTRIAL AND MANUFACTURIN	10	29.2404	\$0	\$2,536,195	\$2,536,195
J3	ELECTRIC COMPANY (INCLUDING C	45	39.0783	\$0	\$95,466,636	\$95,466,636
J4	TELEPHONE COMPANY (INCLUDI	47	6.0344	\$513,500	\$9,884,161	\$9,884,161
J5	RAILROAD	16		\$35,580	\$49,177,160	\$49,177,160
J6	PIPELAND COMPANY	12		\$0	\$1,256,230	\$1,256,230
J7	CABLE TELEVISION COMPANY	2		\$0	\$2,544,530	\$2,544,530
J9	RAILROAD ROLLING STOCK	1		\$0	\$8,284,614	\$8,284,614
L1	COMMERCIAL PERSONAL PROPE	1,413		\$506,175	\$118,264,935	\$118,259,935
L2	INDUSTRIAL AND MANUFACTURIN	163		\$744,010	\$114,470,540	\$75,270,540
M1	TANGIBLE OTHER PERSONAL, MOB	1,111		\$2,179,396	\$24,222,459	\$21,231,104
N	INTANGIBLE PROPERTY AND/OR U	1	1.0000	\$0	\$2,943	\$2,943
O	RESIDENTIAL INVENTORY	86	105.5274	\$0	\$1,895,574	\$1,895,574
S	SPECIAL INVENTORY TAX	13		\$0	\$6,135,512	\$6,135,512
X	TOTALLY EXEMPT PROPERTY	1,032	6,348.0791	\$912,374	\$145,632,208	\$0
	<b>Totals</b>		<b>982,922.3156</b>	<b>\$34,774,468</b>	<b>\$5,296,567,026</b>	<b>\$2,524,225,742</b>

## Exemption Breakdown

The following chart illustrates the type of exemption, the number and the total value being exempt. Due to the number of accounts under ARB review, the summary below is for Grand Totals, which includes all accounts. It also identifies if the exemption is a local or state mandated. The total value loss due to exemptions is over 280 million dollars. UCAD staff ensures that a every property owner applying for or receiving an exemption properly qualifies accordingly.

UVALDE County		<b>2022 CERTIFIED TOTALS</b>		As of Certification
Property Count: 24,739		GU - COUNTY OF UVALDE Grand Totals		7/22/2022 4:17:45PM
<b>Exemption Breakdown</b>				
Exemption	Count	Local	State	Total
AB	3	39,200,000	0	39,200,000
CH	18	16,916,238	0	16,916,238
CHODO	2	1,842,113	0	1,842,113
DP	157	0	0	0
DPS	5	0	0	0
DV1	69	0	526,800	526,800
DV1S	1	0	5,000	5,000
DV2	36	0	306,000	306,000
DV3	39	0	374,000	374,000
DV4	150	0	1,239,170	1,239,170
DV4S	4	0	48,000	48,000
DVHS	123	0	20,145,641	20,145,641
DVHSS	2	0	318,171	318,171
EX-XG	1	0	3,000	3,000
EX-XN	15	0	3,351,801	3,351,801
EX-XN (Prorated)	1	0	22,474	22,474
EX-XR	2	0	208,580	208,580
EX-XV	690	0	122,958,246	122,958,246
EX366	303	0	329,756	329,756
HS	5,137	0	0	0
HT	22	835,358	0	835,358
OV65	2,558	71,769,344	0	71,769,344
OV65S	4	108,536	0	108,536
PC	1	35,307	0	35,307
<b>Totals</b>		<b>130,706,896</b>	<b>149,836,639</b>	<b>280,543,535</b>