



## 2023 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 2023 Appraisal Year. The Annual Report is designed to comply with the International Association of Assessing Office (IAAO) Standard on Communications and Outreach, Section 5.5.1.5, Local Annual Reports. The Annual Report consists of UCAD's 2023 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." <https://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**

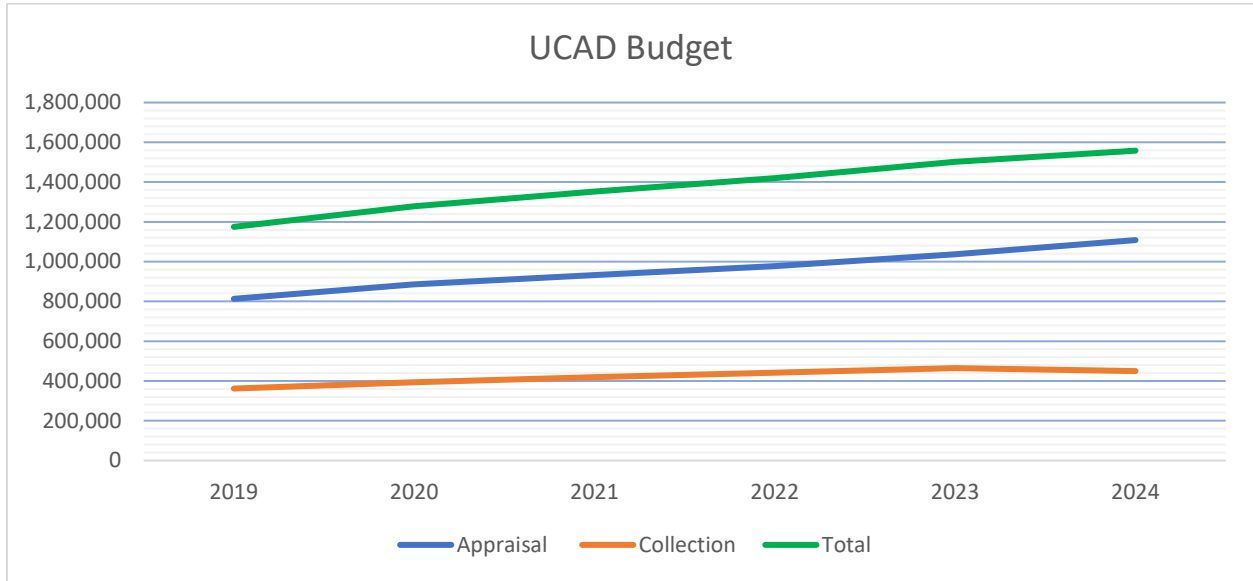
An appraisal district is a political subdivision of the state of Texas that is governed by a board of directors. The Uvalde County Appraisal District (UCAD) is responsible for appraising taxable property within the boundaries of Uvalde County for ad valorem tax purposes for each taxing entity that imposes 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:

<vacant>, Chairperson  
J Allen Carnes, Vice Chairperson  
Tony Moreno, Secretary  
Howard Bruce Kingsbery  
Vicente Gonzales III

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, 2023 Certified Values and 2023 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.

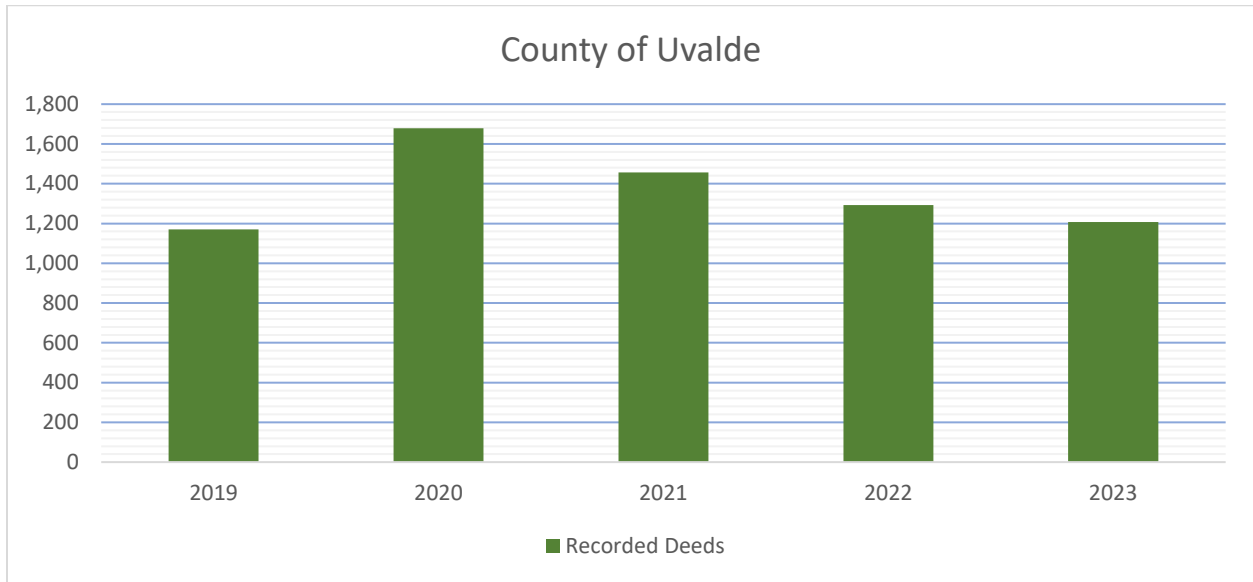
Entity	# of Account	2023 Certified Market Value	2023 Certified Taxable Value	2023 Tax Levy
Uvalde County*	24,160	6,058,043,909	2,670,898,518	13,014,384
Uvalde Road & Flood*	24,159	6,048,476,117	2,655,408,100	2,806,292
City of Uvalde*	7,799	1,184,181,334	980,480,279	5,402,489
City of Sabinal*	1,208	87,863,960	70,684,607	308,549
Knippa ISD*	1,148	356,103,774	M&O 109,090,756 I&S 112,199,386	1,040,622
Leakey ISD	309	125,867,080	50,023,957	N/A
Nueces Canyon CISD	1,316	108,825,319	95,707,142	N/A
Sabinal ISD*	4,865	1,380,505,560	567,059,749	4,268,980
Uvalde CISD*	15,123	3,397,521,508	M&O 1,386,834,089 I&S 1,407,925,459	11,906,912
Utopia ISD	1,398	438,562,428	113,116,914	N/A
Uvalde County Underground Water Conservation Dist.*	24,159	6,048,476,117	2,686,368,780	253,083
Southwest Texas Junior College*	24,159	6,048,476,117	2,757,886,937	3,354,808
Utopia/ Vanderpool Emergency Service Dist. #1*	1,398	438,562,428	130,039,746	102,079
Uvalde County ESD #2	2,499	824,643,026	481,619,546	515,501
<b>Total Tax Levy</b>				<b>42,973,699</b>

Above Certified Totals as of supp 1 July 26<sup>th</sup>, 2023 and Tax Levy as of October, 2023

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

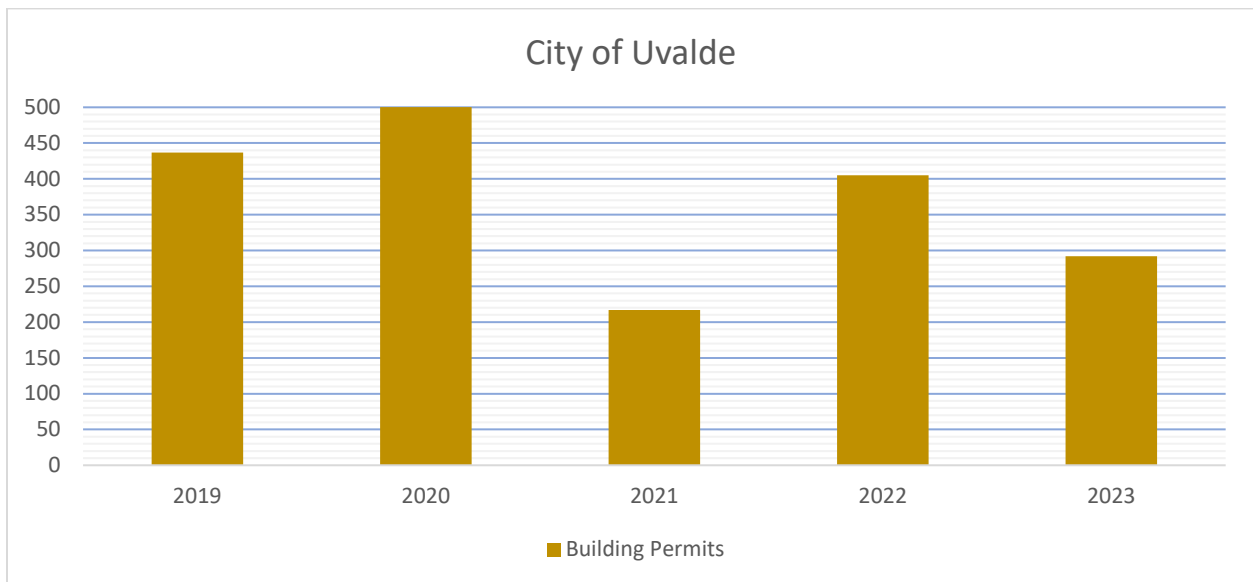
## Recorded Deed Transfer Trends

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



## City of Uvalde Building Permit Trends

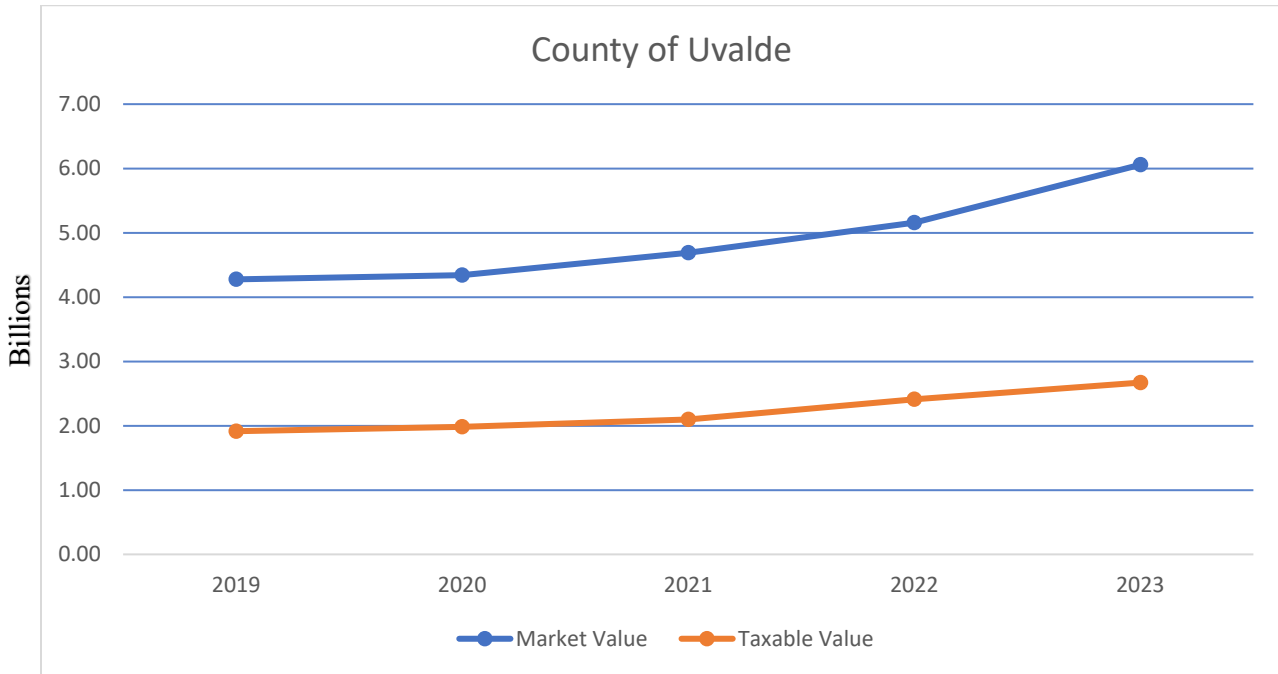
The following illustrates the City of Uvalde's annual building permits.



\*\* 2023 is year in progress

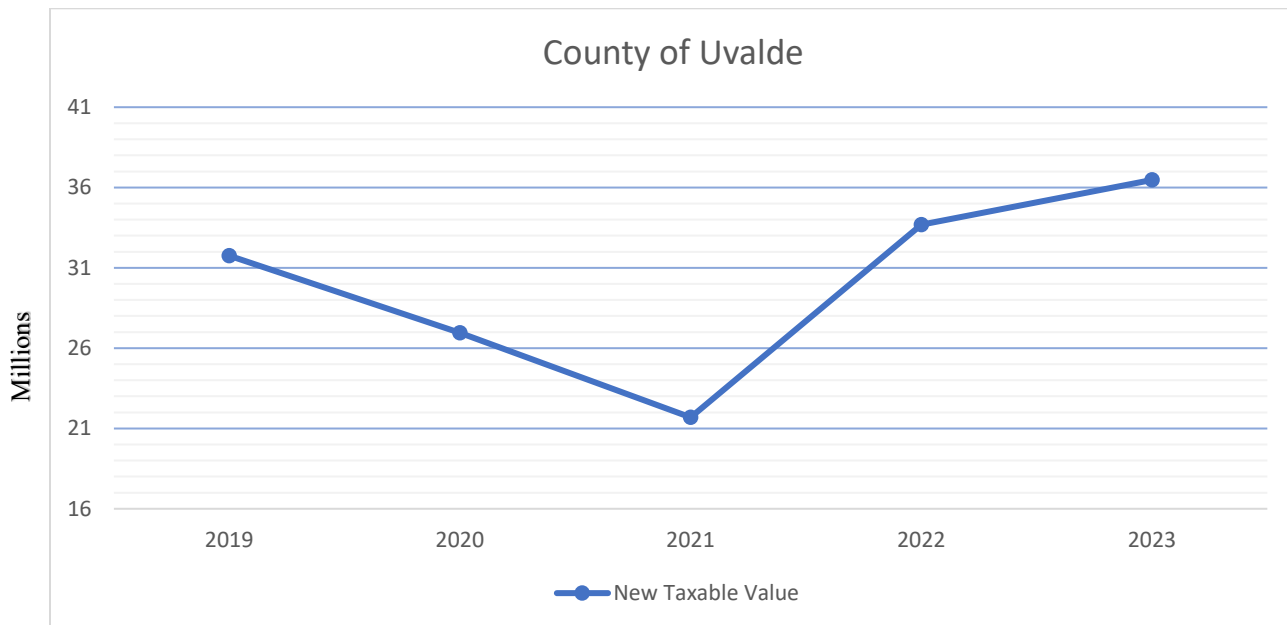
## Market vs Taxable Value Trends

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



## New Value Trends

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





## City of Uvalde 3-year Median Sales Comparison

City of Uvalde						
Data	2021	2021	2022	2022	2023	Percent Change
Median S:P	\$ 179,000	\$ 186,450				4%
Average S:P	\$ 183,000	\$ 197,275				8%
Average S:F	104	115				11%
Number of Sales	172	122				-29%
Data	Jan- May 2021	Jun - Nov 2021				Percent Change
Median S:P	\$ 173,200	\$ 179,433				4%
Average S:P	\$ 171,657	\$ 200,823				17%
Average S:F	94	108				15%
Data	Nov-21		May-22			Percent Change
Median S:P	\$ 179,433		\$ 197,000			10%
Average S:P	\$ 200,823		\$ 209,130			4%
Average S:F	108		121			12%
Number of Sales	104		66			-37%
Data			May-22	Nov-22		Percent Change
Median S:P			\$ 197,000	\$ 185,308		-6%
Average S:P			\$ 209,130	\$ 192,647		-8%
Average S:F			121	111		-8%
Number of Sales			66	50		-24%
Data	Nov-21			Nov-22		Percent Change
Median S:P	\$ 179,433			\$ 185,308		3%
Average S:P	\$ 200,823			\$ 192,647		-4%
Average S:F	108			111		3%
Number of Sales	104			50		-52%
Data				Nov-22	Mar-23	Percent Change
Median S:P				\$ 185,308	\$ 175,000	-6%
Average S:P				\$ 192,647	\$ 183,233	-5%
Average S:F				\$ 111	106	-5%
Number of Sales				50	57	14%

## ISD State Category – Stratified Sales Ratio

Entity	Category	Begin	End	Sold	Market Sold	Sale	Ratio
IK	A	0	50,698	1	29,184	30,000	0.97
IK	A	50698	113,393	1	96,543	85,000	1.14
IK	A	113393	174,611	3	445,611	370,000	1.20
IS	A	0	50,698	1	45,900	47,500	0.97
IS	A	50698	113,393	3	269,940	285,500	0.95
IS	A	113393	174,611	8	1,199,281	1,200,000	1.00
IS	A	174611	258,771	4	787,584	828,489	0.95
IS	A	258771	955,068	25	10,539,388	10,683,850	0.99
IU	A	0	50,698	4	154,335	137,500	1.12
IU	A	50698	113,393	28	2,300,292	2,221,117	1.04
IU	A	113393	174,611	51	7,635,682	7,571,390	1.01
IU	A	174611	258,771	59	12,592,517	12,299,198	1.02
IU	A	258771	955,068	64	23,423,537	23,117,650	1.01
IU	B	105636	338,299	3	731,429	727,914	1.00
IS	C1	12264	27,665	1	20,873	18,000	1.16
IS	C1	27665	50,400	2	97,170	98,750	0.98
IS	C1	50400	88,704	6	440,280	453,500	0.97
IS	C1	88704	370,167	22	3,509,678	3,441,395	1.02
IU	C1	12264	27,665	5	104,991	183,500	0.57
IU	C1	27665	50,400	12	479,454	451,000	1.06
IU	C1	50400	88,704	4	241,827	228,900	1.06
IU	C1	88704	370,167	10	1,788,202	1,818,037	0.98
IS	F1	78656	294,439	5	884,895	853,575	1.04
IS	F1	294439	704,767	9	4,411,888	4,200,350	1.05
IS	F1	704767	1,896,768	3	2,712,338	2,840,000	0.96
IU	F1	0	78,656	1	44,812	40,000	1.12
IU	F1	78656	294,439	11	1,659,649	1,683,080	0.99
IU	F1	294439	704,767	10	4,799,342	8,734,200	0.55
IU	F1	704767	1,896,768	1	1,132,236	1,350,000	0.84

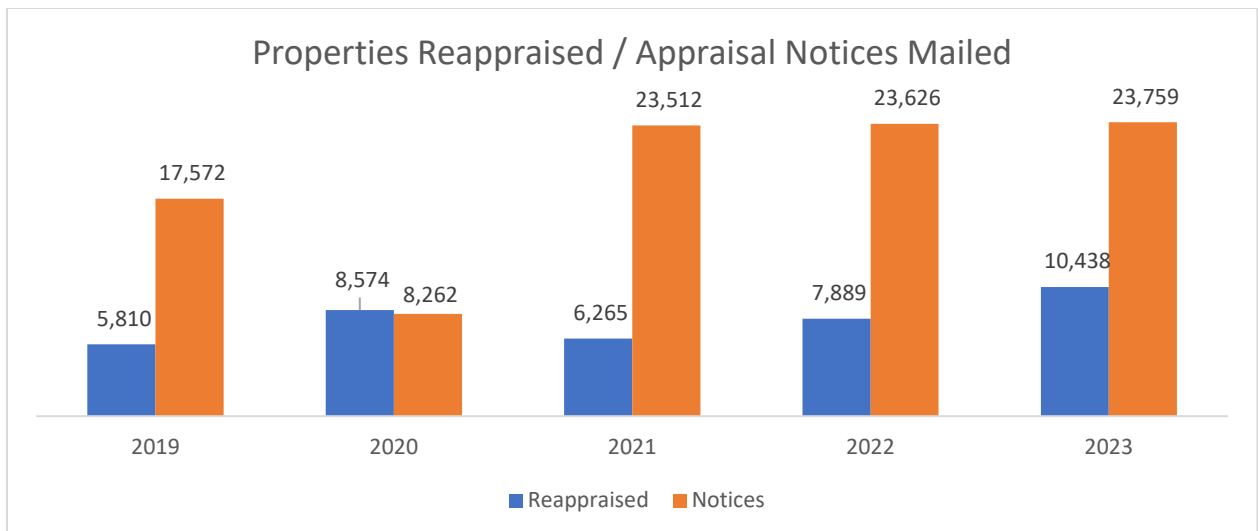
## Tax Levy Collected Trends

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>.



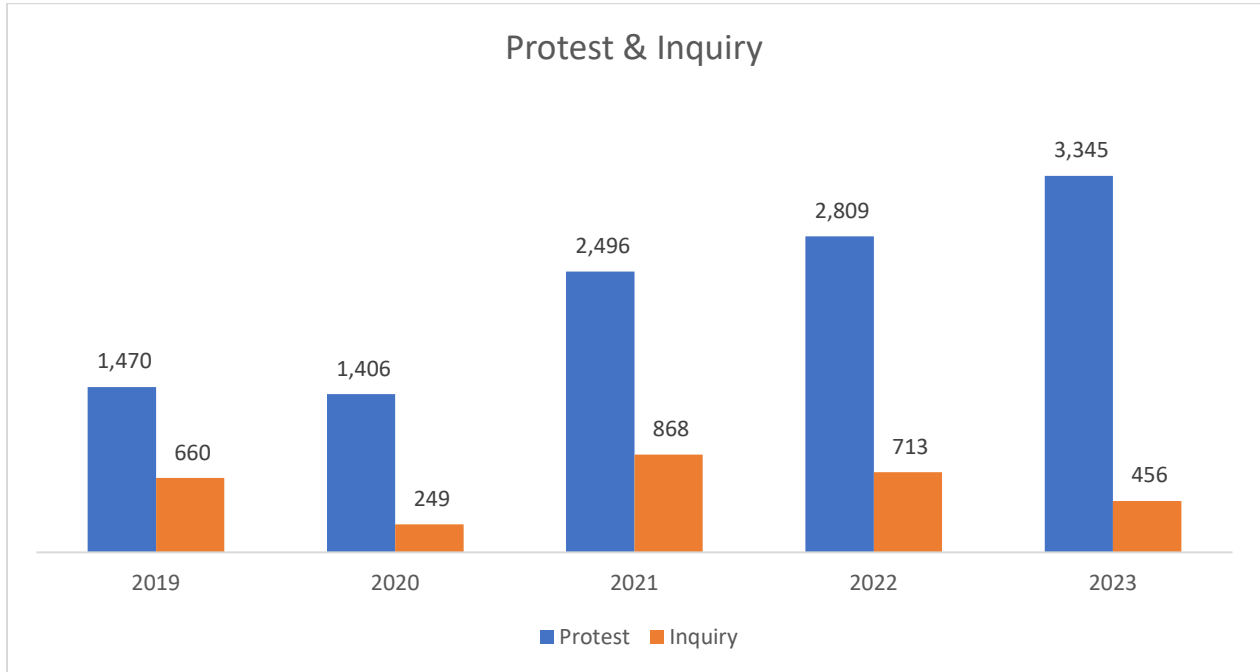
## Properties' Reappraised & Appraisal Notices Mailed Trends

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



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

<b>Protest Summary</b>					
	2019 Year	2020 Year	2021 Year	2022 Year	2023
ARB Orders	27	32	74	53	205
Settlement & Waiver	851	736	1,054	1422	1,968
Withdrawal	235	213	321	584	293
Failed to Appear	142	249	283	317	387

## 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 high number of accounts under ARB review, the summary below is for Grand Totals, which includes all accounts. The total number of properties for the 2023 Appraisal Year were 24,844 with a market value close to 6.23 billion and a taxable value over 2.8 billion dollars.

UVALDE County		<b>2023 CERTIFIED TOTALS</b>			As of Supplement 1	
Property Count: 24,844		GU - COUNTY OF UVALDE Grand Totals			7/26/2023 10:21:49AM	
State Category Breakdown						
State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	9,124	14,177.5681	\$9,697,337	\$1,390,285,955	\$1,175,251,847
B	MULTIFAMILY RESIDENCE	107	115.0421	\$148,586	\$50,407,992	\$50,402,992
C1	VACANT LOTS AND LAND TRACTS	2,947	11,505.6266	\$0	\$136,867,246	\$136,740,140
D1	QUALIFIED OPEN-SPACE LAND	5,720	920,986.0742	\$0	\$3,047,903,274	\$104,244,082
D2	IMPROVEMENTS ON QUALIFIED OP	268		\$55,555	\$10,707,077	\$10,704,552
E	RURAL LAND, NON QUALIFIED OPE	3,023	24,451.8934	\$3,849,829	\$472,439,219	\$436,279,334
F1	COMMERCIAL REAL PROPERTY	1,309	4,641.9490	\$16,109,932	\$495,522,836	\$494,093,383
F2	INDUSTRIAL AND MANUFACTURIN	10	29.2404	\$0	\$2,668,831	\$2,668,831
J3	ELECTRIC COMPANY (INCLUDING C	46	39.0783	\$11,360	\$104,428,160	\$104,428,160
J4	TELEPHONE COMPANY (INCLUDI	44	6.0344	\$711,060	\$8,578,899	\$8,578,899
J5	RAILROAD	15		\$0	\$54,572,320	\$54,572,320
J6	PIPELAND COMPANY	12		\$0	\$1,163,570	\$1,163,570
J7	CABLE TELEVISION COMPANY	3		\$257,030	\$2,772,490	\$2,772,490
J9	RAILROAD ROLLING STOCK	1		\$0	\$9,567,792	\$9,567,792
L1	COMMERCIAL PERSONAL PROPE	1,327		\$768,500	\$101,705,551	\$101,700,551
L2	INDUSTRIAL AND MANUFACTURIN	158		\$1,566,950	\$106,606,420	\$74,999,070
M1	TANGIBLE OTHER PERSONAL, MOB	1,157		\$4,352,595	\$33,944,338	\$29,368,509
O	RESIDENTIAL INVENTORY	175	243.7296	\$0	\$5,988,446	\$5,988,446
S	SPECIAL INVENTORY TAX	15		\$0	\$6,530,811	\$6,530,811
X	TOTALLY EXEMPT PROPERTY	1,059	6,449.7619	\$12,961,754	\$188,243,035	\$0
<b>Totals</b>			<b>982,645.9980</b>	<b>\$50,490,488</b>	<b>\$6,230,904,262</b>	<b>\$2,810,055,779</b>

## Exemption Breakdown

The following chart illustrates the type of exemption, the number and the total value being exempt. Due to the high 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 close to 324 million dollars. UCAD staff ensures that a every property owner applying for or receiving an exemption properly qualifies accordingly.

UVALDE County		<b>2023 CERTIFIED TOTALS</b>		As of Supplement 1	
Property Count: 24,844		GU - COUNTY OF UVALDE Grand Totals		7/26/2023	10:21:49AM
<b>Exemption Breakdown</b>					
Exemption	Count	Local	State	Total	
AB	2	30,940,000	0	30,940,000	
CH	18	19,071,496	0	19,071,496	
CHODO	4	4,892,113	0	4,892,113	
DP	150	0	0	0	
DPS	5	0	0	0	
DV1	67	0	499,000	499,000	
DV1S	1	0	5,000	5,000	
DV2	30	0	257,250	257,250	
DV2S	1	0	7,500	7,500	
DV3	44	0	405,920	405,920	
DV4	173	0	1,322,512	1,322,512	
DV4S	3	0	36,000	36,000	
DVHS	143	0	26,482,814	26,482,814	
DVHSS	5	0	561,108	561,108	
EX-XG	1	0	3,000	3,000	
EX-XN	17	0	4,694,096	4,694,096	
EX-XR	2	0	226,814	226,814	
EX-XV	694	0	159,000,413	159,000,413	
EX366	323	0	355,103	355,103	
HS	5,231	0	0	0	
HT	32	1,407,833	0	1,407,833	
OV65	2,606	72,862,323	0	72,862,323	
OV65S	6	156,963	0	156,963	
PC	3	702,657	0	702,657	
	<b>Totals</b>	<b>130,033,385</b>	<b>193,856,530</b>	<b>323,889,915</b>	