
2025 Mass Appraisal Summary Report

UVALDE COUNTY APPRAISAL DISTRICT



209 North High St, Uvalde, Texas 78801

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Introduction

The purpose of this summary report is to provide a clear understanding of the methodologies and techniques employed by the Uvalde County Appraisal District in valuing taxable property within Uvalde County.

This mass appraisal has been conducted according to the Texas Property Tax Code, particularly Section 25.18, which mandates each appraisal district to establish a plan for annually updating the appraised values of all properties within the county.

This report provides a comprehensive analysis of the 2025 Mass Appraisal, highlighting key findings, trends, and actionable insights. The Appraisal evaluates performance across critical metrics, identifies areas of strength, and pinpoints opportunities for improvement. Key recommendations focus on enhancing efficiency, optimizing resource allocation, and driving measurable outcomes aligned with UCAD goals.

Customer and intended user.

The Texas Constitution establishes the foundation for the ad valorem tax system. *Ad valorem*, meaning “according to value,” serves as the basis for property valuations at market value. Property taxes derived from these valuations represent the largest funding source for local government services, including public schools, community colleges, city and county governments, and other local entities.

The Uvalde County Appraisal District (the District) determines market values for all taxable properties within Uvalde County. Collectively, these market values form the appraisal roll, which serves as the tax base for local taxing entities to generate revenue for operations and services.

This report identifies taxing entities within Uvalde County as the primary appraisal clients. However, taxing officials, property owners, the general public, and representatives from the Texas Comptroller’s Office are considered intended users of this appraisal report. Below is a detailed list of taxing entities located within the District’s jurisdiction.

1. Uvalde County
2. Uvalde County Road and Flood
3. Uvalde County Underwater Cons. Dist.
4. Southwest Texas College
5. Uvalde County ESD #2
6. Utopia/Vanderpool ESD DIST. #1
7. City of Uvalde
8. City of Sabinal
9. Knippa ISD
10. Leahey ISD
11. Nueces ISD
12. Sabinal ISD
13. Uvalde CISD
14. Utopia ISD

Purpose and intended use

The intended use and purpose of the appraisal is to establish market value. The market value of the subject universe of properties is prepared exclusively for “ad valorem” tax purposes. Equity and uniformity must also be accomplished within the universe of properties. All taxable property is appraised at its market value as of January 1st, except as otherwise provided by the Texas Property Tax Code (TPTC). Analyses are performed, and conclusions are achieved after an effective appraisal date; therefore, the market value for the subject property is established in retrospect to comply with the effective appraisal date set by TPTC.

The property's market value shall be determined by applying generally accepted appraisal methods and techniques. The District determines the market value of a property using mass appraisal standards that comply with the current edition of Uniform Standards of Professional Appraisal Practices (USPAP). The same or similar appraisal methods and techniques are used to appraise the same or similar properties.

Legal Requirements:

This mass assessment is conducted within the provisions of the Texas Property Tax Code.

Effective date of evaluation and date of report

The effective date of this mass appraisal is January 1, 2025, unless otherwise specified (e.g., certain inventories qualifying for appraisal as of September 1 under Section 23.12 of the Texas Property Tax Code).

The effective date of this report is September 3, 2025. This summary has been prepared exclusively for ad valorem tax purposes and complies with the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6, Texas Property Tax Code Chapter 25, and the International Association of Assessing Officers (IAAO) reporting guidelines.

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Administrative requirements

This Mass appraisal follows Uvalde CAD's Re-Appraisal policy and the procedures outlined in the District's evaluation manual. Additionally, the District adheres to the Uniform Standards of Professional Appraisal Practice as established by The Appraisal Foundation.

Definition of Market Value

Except as otherwise provided by law, all taxable property is appraised at its **market value** as of January 1. Under the Texas Property Tax Code, “market value” is defined as the price at which a property would sell for cash or its equivalent under prevailing market conditions, assuming:

- The property is exposed for sale in the open market for a reasonable period.
- Both buyer and seller are fully informed of the property's uses, restrictions, and capabilities.
- Neither party is under duress, and both seek to maximize their respective gains.

Special appraisal provisions apply to certain property categories, including:

- **Residential Homestead Property** (Sec. 23.23)
- **Agricultural Property** (Chapter 23, Subchapters C, D, and E)
- **Real and Personal Property Inventory** (Sec. 23.12)
- **Dealer Inventory** (Sec. 23.121, 23.124, 23.1241, and 23.127)
- **Nominal or Restricted Use Properties** (Sec. 23.18 and Sec. 23.83)
- **Circuit Breaker Limitation-Property Tax Code Section 23.231**

Jurisdictional exceptions

Uniform Standards of Professional Appraisal Practice (USPAP) defines JURISDICTIONAL EXCEPTION as an assignment condition established by applicable law or regulation, which precludes an appraiser from complying with a part of USPAP. In this report, there are several instances where the District claims a jurisdictional exception. These are listed below

- TPTC Section 23.01 Appraisals Generally (d) states that "the market value of a residence dwelling shall be determined solely based on the value of the property as a residence dwelling, regardless of whether the residential use of the property by the owner is considered the highest and best use of the property."
- TPTC Section 23.23 Limitation on Appraised Value of Residence Homestead establishes "an appraisal office may increase the appraised value of a residence homestead for a tax year to an amount not to exceed the lesser of (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or (2) the sum of:
 - 10 percent of the appraised value of the property for the preceding fiscal year.
 - (B) the assessed value of the property for the preceding tax year; and
 - (C) the market value of all further improvements to the property.In November 2025, Texas voters approved two propositions: **Proposition 13**, which increased the homestead exemption from **\$100,000 to \$140,000**, and **Proposition 11**, which raised the additional exemption for individuals over 65 and disabled persons from **\$10,000 to \$60,000**.
- USPAP identifies an acceptable parameter of appraisal to sales ratio between 90 to 110 percent of market value, while the State of Texas mandates parameters of 95 to 105 percent of market value.
- TPTC Section 23.51(1) and the agricultural manual, as adopted by the State, provide the procedures for establishing agricultural value. Properties that qualify for agricultural appraisal will reflect two separate values: a market value and a special agricultural-use value. The "ag value" becomes the taxable value.
- TPTC Section 23.121 establishes the procedure for Dealer's Motor Vehicle Inventory, Section 23.1241 establishes the procedure for Dealer's Heavy Equipment Inventory, and Section 23.127 establishes the procedure for Retail Manufactured Housing Inventory
- TPTC Section 23.121 Beginning in 2024, real property valued at **\$5,000,000 or less** is subject to a **20% limitation** on the annual increase in its appraised value for tax calculation purposes.

This limitation excludes land receiving agricultural-use special appraisal and homestead properties, which may qualify for the **10% homestead cap**.

- The circuit breaker provision restricts the appraisal district from increasing the appraised value of qualifying real property by more than **20% per year**, unless new improvements—excluding ordinary maintenance—have been made. This limitation applies starting January 1 of the tax year following the first year of ownership.
- Currently, the Texas Legislature has authorized this limitation for tax years **2024, 2025, and 2026**. The \$5,000,000 threshold applies for 2024; however, the State Comptroller may adjust this limit for subsequent years based on changes in the Consumer Price Index (CPI).

Scope of work

Scope of work is defined by USPAP as “the type and extent of research and analyses in an appraisal or appraisal review assignment”. It presents obligations related to problem identification, research, and analyses. For each appraisal and an appraisal review assignment, an appraiser must:

- Identify the problem to be solved
- Determine and perform the scope of work necessary to develop credible assignment results
- Disclose the scope of work in the report

The appraiser must be prepared to demonstrate that the scope of work is sufficient to produce credible assignment results. Scope of work includes, but is not limited to, the extent to which the property is identified, the extent to which tangible property is inspected, the type and extent of data researched, and the type and extent of analyses applied to arrive at opinions and/or conclusions.

Identifying the problem to be solved is accomplished through the clear communication of the following assignment elements: Customer and other intended users

- Client and other intended users
- Intended use of the appraiser’s opinions and conclusions,
- Type and definition of value • Effective date of the appraiser’s opinions and conclusions
- Subject of the assignment and its relevant characteristics
- Assignment conditions

Determination, performance, and disclosure of the scope of work necessary to develop credible assignment results are achieved through the preparation of the reappraisal plan covering the subject year of this appraisal, which identifies the appraisal activities and tasks to be performed. In addition, later in this report, the District’s accomplishments for the subject year will be identified

Property Rights to be Appraised

The properties are appraised in fee simple interest as if under absolute ownership unencumbered by any other interest or estate as required by Sec. 25.06 Texas Property Tax Code and case law history. Fractional interests are appraised in fee simple for the whole property and are divided proportionately based on the pro-data interests.

Scope of responsibilities

The Uvalde County Appraisal District (District) is a political subdivision of the state, created by the Texas Legislature in 1979, which is responsible for the appraisal of all taxable property within Uvalde County. A five-member Board of Directors, elected by the taxing entities, constitutes the District's governing body. The County Tax Assessor-Collector is ineligible to serve as a board member under Section 6.03(a) and 6.24 (b). The Board of Directors appoints the Chief Appraiser who is the Chief Administrator and Chief Executive Officer of the District. The provisions of the Texas Property Tax Code (TPTC) govern the legal, statutory, and administrative requirements of Districts. The District is responsible for developing current, accurate, fair, uniform, and equitable market values for all taxable properties within Uvalde County.

In addition to establishing appraisals, the District is also responsible for administering and providing exemption services to property owners. Currently, the District administers over 5,254 exemptions for thirteen (14) taxing entities within Uvalde County. An exemption reduces the taxable value of a property, which in turn lowers the property owner's tax burden. The District's staff is responsible for ensuring that all applicants meet the legal requirements in determining eligibility for various types of property tax exemptions, such as those for homestead, owners 65 years of age and over, disabled veterans, and charitable and religious organizations as allowed under TPTC Chapter 11. The District estimates a property's market value and administers the exemptions accordingly. However, guided by state statutes, the governing body of each taxing unit, such as the County Commissioners, City Council, and School Districts Board of Trustees, is responsible for establishing exemption benefits and tax rates for its respective entity to generate the revenue to fund government services such as police and fire protection, public education, street maintenance, judicial systems, water and sewer systems, and other public services. There are four major categories of property appraised by the Uvalde County Appraisal District. These categories are:

Since the inception of the District, the Board of Directors and twelve (12) taxing entities signed an interlocal agreement for the performance of the Assessment and Collection functions by the District, thereby creating the Tax Collection Department. The Tax Collection Department of the District mails tax statements, collects, and disburses tax levies to the entities, issues tax refunds, collects the motor vehicle tax, issues tax certificates, works with the attorney to collect delinquent taxes, and processes payment agreements with delinquent property owners

Category	Description
Real	Residential property (single-family and multi-family) Commercial/industrial property Vacant lots (residential and commercial) Vacant rural land and rural land improvements
Personal	Mobile Homes Income Production / Personal Property
Minerals	Oil & Gas
Utilities	Telephone companies, Cable companies, Fiber optics, Railroads, Pipelines, Misc. Other utilities

General Assumptions and Limiting Conditions

The appraised values provided by the district are subject to the following conditions:

1. Information obtained from third parties is assumed to be accurate and reliable, although only reasonable verification has been performed. Any significant errors may necessitate a revision of this report.
2. Mortgages, liens, and encumbrances are not considered unless explicitly noted. Properties are evaluated under the assumption of responsible ownership and competent management.
3. Land use and improvements are assumed to be within property boundaries and free from adverse easements or encroachments unless previously addressed.
4. Inspections were conducted externally unless otherwise requested. Interior conditions are assumed to be consistent with exterior observations.
5. Inspection dates may vary, and no significant changes are assumed to have occurred unless documented.
6. Hidden conditions, hazardous materials, or engineering issues are not taken into account; the title is presumed to be valid.
7. Compliance with all applicable laws and regulations is assumed, unless otherwise noted.
8. ADA compliance was not assessed; noncompliance could impact property value.
9. All necessary licenses and approvals are assumed to be obtainable.
10. Possession of this report does not grant rights for publication.
11. The appraiser is not obligated to provide further consultation or testimony unless previously arranged.
12. No legal survey was conducted; maps and diagrams are intended for estimation purposes only.
13. Mineral and timber rights were not considered unless specifically accounted for.
14. The contracted mineral appraisal firm is assumed to have fulfilled its obligations.
15. Disclosure of this report complies with TPTC laws and USPAP standards.
16. The Chief Appraiser is licensed and certified, meeting USPAP competency requirements.
17. This appraisal is solely for the use of the named client; reliance by third parties is at their own risk.
18. The report has been prepared exclusively for ad valorem tax purposes.

Identification of the subject's property

Uvalde County covers an area of 1,559 square miles and had a population of 24,794 as of 2025. The county seat is the City of Uvalde. Other cities and unincorporated areas within the county include Sabinal, Knippa, Utopia, Concan, Uvalde Estates, Montell, and Reagan Wells. The county is home to five rivers that flow from north to south: the Nueces, Leona, Dry Frio, Frio, and Sabinal. These rivers, along with Garner State Park, attract over half a million tourists each summer.

Aside from summer vacationers, Uvalde's economy is also driven by the dove, hog, deer, and other wildlife hunters in the winter months. Uvalde County is intersected by U S Hwy 83, U S Hwy 90, State Hwy 55, and 127. The City of Uvalde is situated about the mid-point between San Antonio and Del Rio/Eagle Pass.

The county map is illustrated below:



The Property Tax Assistance Division of the State Comptroller’s Office requires properties to be identified by type using a standard identification code. The codes currently used by the Uvalde County Appraisal District are as follows:

State Code and Description
A1_A2 MH and Residential Single Family
B1 Multi-family Apartments
C1 Vacant lots/tracts
D1 Qualified Ag Land
D2 Farm / Ranch Improvements on Qualified Ag Land
E1 Farm / Ranch Improvements
F1 Commercial Real
F2 Industrial Real
J3 Electric Companies (Real & Personal)
J4 Telephone Companies (Real & Personal)
J5 Railroads (Real & Personal)
J6 Pipelines (Real & Personal)
J7 Cable TV (Real & Personal)
J9 Railroads Rolling Stock
L1 Commercial Business Personal Property
L2 Industrial Business Personal Property
M1 Personal Property Mobile Home
O Real Property Inventory
S Special Inventory
X Totally exempt property

The District manages over **25,000 property accounts**, including real, personal, mineral, and utility properties. These accounts are subject to reappraisal or re-inspection every three years. To achieve this, the county is divided into geographic areas, with approximately 8,333 accounts scheduled for review annually.

During the 2025 appraisal year, the District scheduled **8,142 accounts** for reappraisal within Uvalde CISD (OCL and ICL) and Nueces Canyon ISD, along with **5,306 pending accounts** from prior years that required appraisal.

Market Area Analysis

Market area analysis involves evaluating the influence of physical, economic, governmental, and social factors on property values. These forces are analyzed to identify, classify, and organize properties into smaller, homogeneous groups known as **neighborhoods**.

This process ensures that valuation models accurately reflect local market conditions and maintain equity among similar properties. Neighborhood delineation is based on shared characteristics such as location, property type, and market behavior.

Preliminary test results

To assess the accuracy and uniformity of mass appraisals, the District conducts **ratio studies** in compliance with the **International Association of Assessing Officers (IAAO) Standard on Ratio Studies**. These studies measure:

- **Appraisal Accuracy** – How closely appraised values align with market values.
- **Appraisal Uniformity** – Consistency of valuations across similar properties.

Certified values from the prior year's appraisal roll are analyzed in August or September using ratio studies at multiple levels: countywide, by school district, and by market area. These studies identify areas where current values deviate from expected levels, guiding adjustments for the next appraisal cycle.

Ratio studies utilize sales data downloaded into Excel for stratification and analysis, including:

- Scatter plots
- Living area comparisons
- Year built and construction quality
- School district and neighborhood segmentation
- Appraisal-to-sales ratios
- Monthly sales volume and price trends

Model specification and data requirements.

Land valuation

The District values land primarily using the **Sales Comparison Approach**, relying on either vacant land sales or improved property sales, where land value is derived through the **abstraction** or **allocation method**.

Units of comparison are typically expressed as **price per square foot** for residential and commercial tracts or **price per acre** for large acreage parcels. Land prices vary significantly across the county; therefore, valuation schedules are developed for homogeneous areas and updated as market conditions dictate.

Calibration for Vacant Land

The calibration process plays a crucial role in adjusting comparable sales prices to reflect the unique characteristics of a subject's property. For the 2025 appraisal year, the District emphasized properties located in the Uvalde OCL market area. A thorough analysis was conducted on verified sales data from 2024 to 2025, which was visualized using Geographic Information Systems (GIS). The results of this analysis revealed the necessity for a 5% adjustment in land schedules, as the updates made to the 2024 land schedules were not aligned with current market conditions.

Cost Approach

The District's valuation schedules are divided into three categories: residential, commercial, and personal property. These schedules are based on current market and cost data, supported by depreciation tables derived from local sales and cost analyses.

The District uses a Computer-Assisted Mass Appraisal (CAMA) system to determine market value by applying contributory values tied to property characteristics. Detailed sales studies and local construction cost data inform these values.

Following a review of 2025 market conditions and Marshall & Swift cost data, the District concluded that current valuations remain consistent with market trends. Therefore, no updates to the Cost Approach are required at this time.

Residential Valuation Factors:

Quality of Construction: Classified from *Excellent* to *Cheap*, with adjustments (+/-) for above or below-average attributes.

Size of Structure: Larger structures generally have a lower cost per square foot; schedules use linear regression based on square footage.

Condition: Captured via classification codes ranging from *Poor* (salvage) to *Excellent*.

Age: Effective age and chronological age influence depreciation.

Additives: Extra items (e.g., pools, storage buildings, fireplaces) are valued based on contributory impact.

Commercial Properties:

Valued using verified market transactions and **Marshall & Swift valuation schedules**.

Personal Property:

Includes business furniture, fixtures, equipment, inventory, and vehicles taxable under the law.

Sales comparison approach

The District collects sales data through mailed surveys to buyers and sellers, supplemented by data obtained during the appeals process. Response rates typically range from **23%** to **28%**. Verified sales are categorized and recorded in PACS for analysis and defense during protests. Ratio studies and stratification are performed using IAAO methodology, with data exported to Excel for detailed analysis.

Income Approach

The District conducts an annual mailing of income surveys to property owners, which includes owners of apartments, mini-storage facilities, offices, retail spaces, and other commercial properties. These surveys are typically sent out in December or January, collecting data on rental and expense information from the previous year. Based on the responses received, the Median Gross Rent Multiplier (GRM) is calculated at 3.64, while the Median Gross Income Multiplier that the district applied is 2.75.

The income approach is also used on commercial properties, where the value of the property is based on its ability to generate income over a period of time.

When the income approach is used, Sec. 23.012 requires the appraiser to:

Data Collection

- The appraisal district mailed **459** income and expense surveys to property owners, requesting prior-year rental and operating expense information.
- Additional data is gathered from market sources, appeals, and verified transactions.

Estimate Potential Gross Income (PGI)

- Analyze comparable rental data and the property's earning capacity.
- PGI represents the total income the property could generate if fully occupied at market rent.

Deduct Vacancy and Collection Losses

- Apply a market-derived vacancy rate to account for expected income loss due to vacancies and non-payment.
- This results in Effective Gross Income (EGI).

Subtract Operating Expenses

- Expenses are categorized into:
 - Fixed Expenses (e.g., property taxes, insurance)
 - Variable Expenses (e.g., utilities, maintenance)
 - Replacement Reserves (e.g., HVAC systems, roofing)
- After deducting these, you obtain Net Operating Income (NOI).

The Income Approach estimates property value based on its income-generating potential. The process involves four key steps:

1. **Estimate Potential Gross Income (PGI)**
Determine the total income the property could generate if fully occupied at market rent.
2. **Deduct Vacancy and Collection Losses**
Apply a market-derived vacancy rate to account for expected income loss.
3. **Subtract Operating Expenses**
Deduct fixed, variable, and reserve expenses to calculate Net Operating Income (NOI).
4. **Apply Capitalization Rate**
Divide NOI by the capitalization rate to determine market value:

$$\text{Value} = \frac{\text{NOI}}{\text{Cap Rate}}$$

Legal Requirements (Texas Property Tax Code Sec. 23.012)

When applying the Income Approach, appraisers must:

- Analyze comparable rental and expense data.
- Base projections on clear, reasonable evidence.
- Consider historical trends, supply and demand, and anticipated events (e.g., new competing properties).
- Use appropriate capitalization or discount rates supported by market data.

Model Calibration for Commercial Income

The calibration process ensures that the income model accurately reflects prevailing market conditions. This involves:

- **Capitalization Rate Selection:** Determining an appropriate capitalization rate based on verified sales data and investor survey results.
- **Income and Expense Adjustments:** Modifying projected income and expenses to account for property-specific characteristics.
- **Equity and Uniformity:** Maintaining consistency and fairness across comparable properties.

Reconciling value approaches

All three recognized valuation methodologies—cost, sales comparison, and income—are evaluated for each property type. The most appropriate approach is applied based on the subject property's characteristics. When multiple models are suitable, the selected result must best represent the property while ensuring equal and uniform appraisal standards across similar properties.

Final test results

The Uvalde County Appraisal District functions through four specialized departments: Residential, Business Personal Property, Mineral, and Utilities. The district employs three registered professional appraisers, while three additional staff members are pursuing continuing education to obtain their Certification as Registered Professional Appraisers from the State of Texas.

Fieldwork Re-evaluation

For the 2025 appraisal year, approximately **8,928** properties were inspected during fieldwork. These inspections included properties undergoing remodels, repairs, demolitions, and finish-out permits, as well as those flagged for review. New construction typically indicates a new improvement. Physical site visits are conducted for any building permit affecting value and for property partially completed as of January 1ST of the prior appraisal year.

Independent Performance Evaluation

Under Chapter 5 of the Texas Tax Code, the Texas Comptroller of Public Accounts is tasked with verifying the taxable values of school districts and assessing the uniformity of appraisals within each district. In accordance with House Bill 8, the Property Value Study (PVS) is conducted biennially.

In 2025, the Comptroller will execute a PVS for the Uvalde County Appraisal District utilizing stratified sampling and statistical analysis to evaluate accuracy and consistency. The study will analyze sold properties through sale ratio analyses and unsold properties through appraisal ratio analyses.

Key metrics assessed in the study encompass the weighted mean, median appraisal level, coefficient of dispersion (COD), the proportion of properties within 10% and 25% of the median, and the price-related differential (PRD). The Uvalde County Appraisal District administers appraisal rolls annually for six school districts. Preliminary results are released in January following the appraisal year, while final results are certified by the Texas Education Agency (TEA) in July.

This external review serves to identify market trends, shifts in conditions, and areas that necessitate appraisal adjustments in preparation for the subsequent cycle.

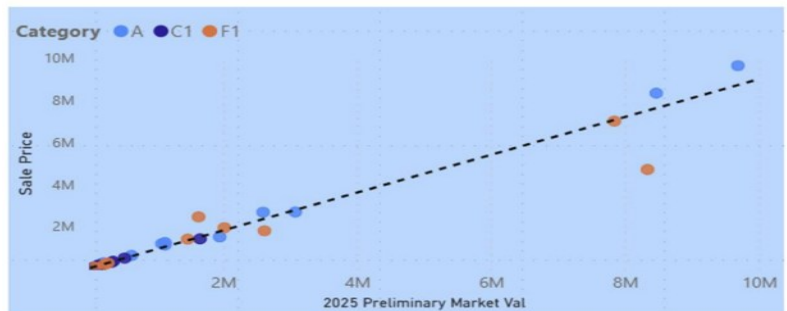
In-Office Property Re-evaluation

In 2025, approximately **16,070** properties were re-appraised based on comprehensive neighborhood and market analyses, which compared recent sale prices to existing appraised values. Aerial photography served as the primary tool for supporting mass appraisal activities, reducing the need for physical inspections.

Projected adjustments for 2025 include a 5% increase in residential improvements, an 11% rise in commercial property values, and a 5% increase in countywide land valuations. Agricultural schedules are expected to reflect a more moderate adjustment of approximately 2.7%.

2025 PRELIMINARY SALES RATIO

Category	Mean	Median	W/Mean	PRD	COD
A	1.07	1.02	1.06	0.98	0.11
C	1.11	1.00	1.07	0.97	0.21
F	1.09	1.04	0.99	0.91	0.31



2025 ARB PROTEST ADJUSTMENTS:

Formal appeals for the 2025 tax year commenced on June 3, 2025. A total of 19 hearing days were scheduled, during which 2,301 formal protests were placed on the Appraisal Review Board (ARB) calendar for consideration. The results of the 2025 appeals process are as follows:

2025 ARB VALUE ADJUSTMENT

prop_val_yr prot_status	2025 Count of prop_id	Sum of begin_market	Sum of final_market	Market % Diff
1-OPEN	1	94,479		
3-WTDRW	154	100,787,844	100,519,008	-0.27%
4-S&W SIGN	1721	1,176,846,129	1,101,775,107	-6.38%
6-SCH HRG	70	20,475,273		
7-NSHOW	345	105,050,519	100,560,160	-4.27%
8-DENY	4	270,781	270,781	0.00%
9-ORDERARB	242	395,643,201	351,102,004	-11.26%
CLOSE	29	11,805,262	11,057,300	-6.34%
EOP	1	151,413		
EPF_WD	26	4,830,435	4,693,593	-2.83%
Total	2593	1,815,955,336	1,669,977,953	-8.04%

Agricultural Property

- In January 2025, the District mailed approximately **403** applications for agricultural or special-use valuation to new property owners. Additionally, the District published notices in local media to inform the public about these application requirements.

Business Personal Property

- For the 2025 appraisal year, the District mailed approximately **1,700** Business Personal Property rendition forms to business owners on January 31, 2025. The Business Personal Property Department conducted site inspections to collect relevant data on new businesses and assigned zero values to accounts for businesses that had ceased operations as of January 1st.

Maps, Logs, and Utilities

- During the 2025 appraisal year, the Records Department processed **963** ownership changes, administered partial and total exemptions, and mailed approximately **1,101** Homestead Exemption Qualification and requalification applications, of which **749** have already been processed. The Maps Department maintained GIS data, while the Public Services Department provided assistance for inquiries and information requests.

Public Disclosure

During the 2025 appraisal cycle, the Uvalde County Appraisal District mailed a total of **21,276 appraisal notices** to property owners and authorized agents. These notices covered all major property categories, including **residential, commercial, and business personal property accounts**.

- **Initial Mailing:** On **April 21, 2025**, the District issued **18,863 notices**, primarily for residential and commercial properties.
- **Subsequent Mailing:** On **May 23, 2025**, an additional **1,673 notices** were sent, which included:
 - 742 notices for Rendered Business Personal Property accounts
 - 740 notices for No Render accounts accompanied by Penalty Notices
 - 191 notices for Real Property accounts requiring updates or corrections

As part of its statutory obligations, the Uvalde County Appraisal District mailed appraisal notices to property owners and authorized agents to inform them of their appraised values and provide an opportunity for review and protest before certification. To ensure transparency and public awareness, the District supplemented these mailings with announcements through the Website and local newspaper advertisements required by law. These efforts educate property owners about their rights, responsibilities, and available remedies under the Texas Property Tax Code.

Following the notice mailings, the District received approximately **2,677 formal protests** from property owners. The Appraisal Review Board (ARB) scheduled **19 hearing days** during June and July to address these protests, ultimately finalizing **2,301 cases**. To ensure public participation, the ARB extended its operating hours, offering evening sessions on Mondays and Saturday hearings.

The protests collectively represented **over \$1.8 billion in market value**, accounting for **approximately 23.72% of the total appraisal roll**. The ARB completed and certified values at **99.58% of the appraisal roll by July 20, 2025**. The Chief Appraiser subsequently certified the roll to all taxing entities by **July**

25, 2025, ensuring compliance with all statutory deadlines and maintaining the integrity of the appraisal process.

2025 CERTIFIED TOTALS

The Uvalde County Appraisal District completed the **2025 appraisal cycle**, evaluating a total of **26,587** property segments across all major categories. This effort resulted in a certified market value of approximately **\$7.65 billion**, reflecting a year-over-year increase of **\$167.2 million** compared to **2024**. The growth is primarily attributed to rising residential and commercial property values, along with adjustments in land valuations.

- Of the total segments appraised, **24,964** were residential properties, while **1,623** represented commercial and industrial.

State Code and Description	Count	2024 Market Value	2025 Market Value
A1_A2 MH and Residential Single Family	9,337	1,562,586,980	1,616,302,880
B1 Multi-family Apartments	119	56,222,777	61,413,283
C1 Vacant lots/tracts	2,717	150,539,142	152,341,346
D1 Qualified Ag Land	5,766	3,710,349,757	3,753,246,192
D2 Farm / Ranch Improvements on Qualified Ag Land	286	10,856,461	11,497,577
E1 Farm / Ranch Improvements	3,075	539,186,270	561,888,299
F1 Commercial Real	1,339	600,198,563	607,541,113
F2 Industrial Real	16	2,854,477	3,264,021
J3 Electric Companies (Real & Personal)	51	113,027,998	114,490,928
J4 Telephone Companies (Real & Personal)	42	8,719,281	8,201,448
J5 Railroads (Real & Personal)	15	56,593,740	60,323,431
J6 Pipelines (Real & Personal)	14	1,263,990	2,887,925
J7 Cable TV (Real & Personal)	4	3,061,310	6,727,782
J9 Railroads Rolling Stock	1	10,227,400	10,784,566
L1 Commercial Business Personal Property	1,268	105,261,080	100,719,102
L2 Industrial Business Personal Property	141	287,891,930	313,296,929
M1 Personal Property Mobile Home	1,135	34,928,446	35,146,481
O Real Property Inventory	174	6,935,953	6,412,907
S Special Inventory	14	6,621,128	5,730,260
X Totally exempt property	1,073	218,465,703	220,789,453
Total	26,587	7,485,792,386	7,653,005,923
		Total Market Value Increased	167,213,537

Certification

- I hereby certify, to the best of my knowledge and belief, that:
- The statements of fact presented in this report are accurate and correct.
- The analyses, opinions, and conclusions expressed herein are based solely on the stated assumptions and limiting conditions and represent my impartial and unbiased professional judgment.
- I hold no present or anticipated interest in the properties referenced in this report, except for those personally owned, and have no personal interest in any parties involved.
- I maintain complete objectivity and have no bias regarding any property or party associated with this assignment.
- My engagement in this assignment was not contingent upon producing or reporting predetermined results.
- My compensation is not dependent on reporting a specific value, a value favorable to the client, achieving a stipulated outcome, or any subsequent event related to the intended use of this appraisal.
- All analyses, opinions, and conclusions were developed, and this report was prepared, in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP).
- I may conduct, either personally or through staff members, an inspection of the properties included in this report.
- The following individuals provided significant mass appraisal assistance, along with their positions and TDLR license numbers:

Name	Title	TDLR#
Monia U. Lara	RPA, RTA II, Director of Appraisal	74535
Ana B. Hernandez	RPA, RTA II, Data & Sales Analyst	75381
Delilah Anderson	Class II Appraiser	76846
Antonio Chacon	Class II Appraiser	77904
Keegan Allen	RPA, RTA II	76232
Kendall Rodriguez	Class IV Appraiser	77594

The District contracted the appraisal firm of **Capitol Appraisal Group LLC** to conduct mineral and utility assessments and represent the District in mineral property and utility appeals and litigation.



Roberto Valdez, RPA, RTA, CCA, CTA
 Chief Appraiser, TDLR #64744
 Uvalde County Appraisal District