

## UVALDE COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2016

The Uvalde County Appraisal District is a political subdivision of the State of Texas. The provision 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 Uvalde 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 the local property tax appraisal and exemption administration. The local taxing units such as the County, Schools, Cities, Groundwater Conservation District, etc. set a tax rate from your property tax appraisal issued by the Appraisal District.

The district maintains appraisal values on approximately:

Type of properties	Uses of property	Total Number of parcels	Total value
<b>A, F, A2,B, C, E &amp; D</b>	Res, Com, Real, Lot, etc	22324	\$ 2,966,936,211.00
<b>MH</b>	Mobil Home Only	1087	\$ 483,788.00
<b>L1, L2 &amp; L4</b>	Personal property	1509	\$ 422,995,681.00
<b>J3, J4, J5 &amp; J6</b>	Mineral, utilities	99	\$ 104,468,500.00
<b>Total</b>			<b>\$ 3,494,884,180.00</b>

The Uvalde CISD School is located completely in Uvalde county. The Knippa, Sabinal and part of Utopia school districts are also located in Uvalde County. Leakey is located in Real County and Nueces Canyon In Edward county.

**Exemption Data:** The district has various exemptions that taxpayers may qualify for. Homestead and Over 65 residential exemption. You may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceiling limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax limitation or Ceiling Certificate if you move out of the county; this can transfer to the new county you reside in.

### **Agriculture 1-D-1 Open Space and Wildlife Management**

Because of Senate Bill 771 there is a temporary recession of agriculture use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agriculture use for longer than normal time period. We will work with our Farmers and Ranchers during the drought. There are plans for a County wide re-files of applications after the drought has diminished.

## **PTAD REVIEWS**

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study and 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 within a 5% percent 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. Uvalde CAD has received local value for Uvalde and all other entities.