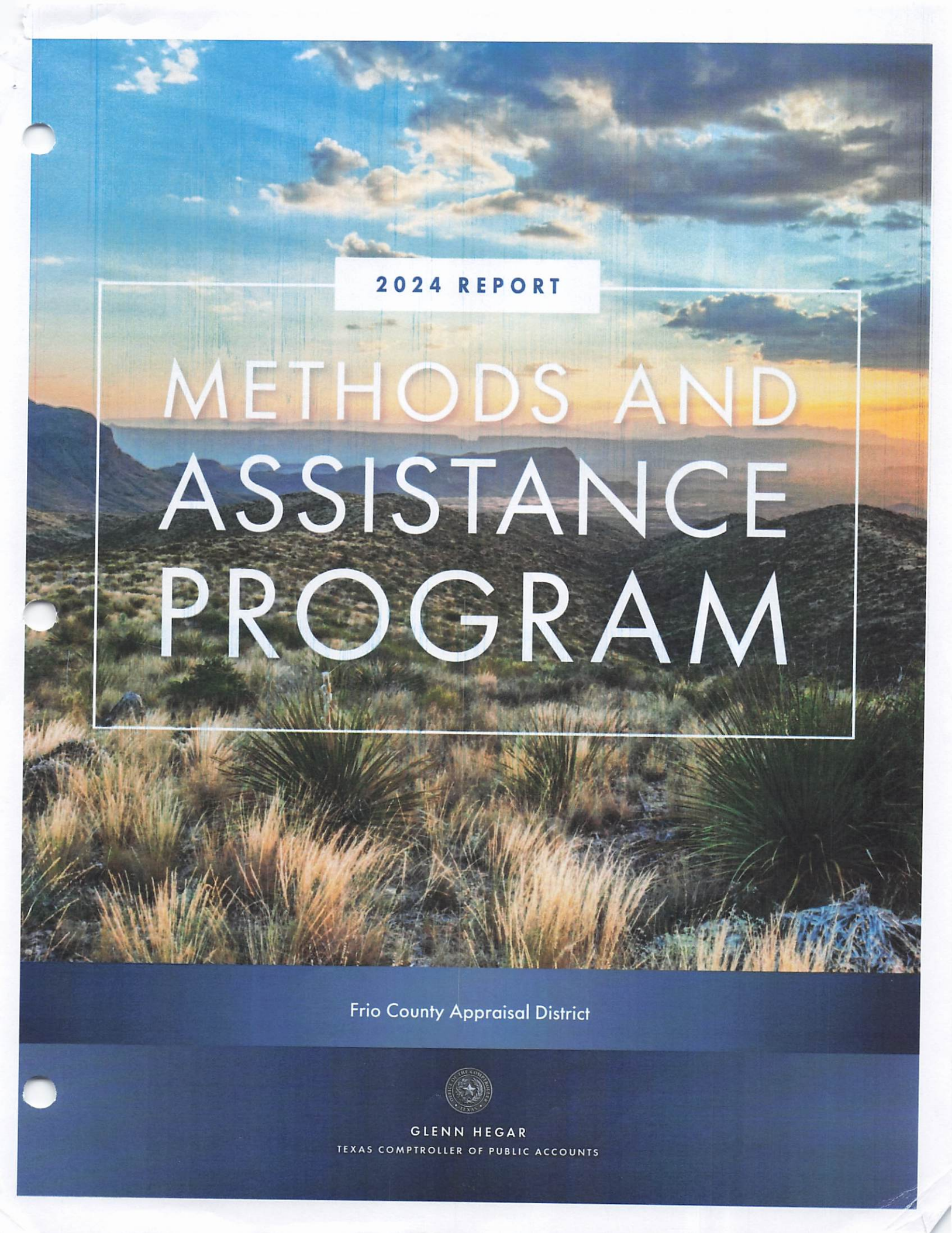


FRIO COUNTY APPRAISAL DISTRICT

METHODS AND ASSISTANCE PROGRAM 2024 REPORT



2024 REPORT

METHODS AND ASSISTANCE PROGRAM

Frio County Appraisal District



GLENN HEGAR
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Frio County Appraisal District
Current MAP Cycle Chief Appraiser(s): Edward Garza, Interim
Previous MAP Cycle Chief Appraiser(s): Edward Garza, Interim

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	16	16	100
Taxpayer Assistance	13	13	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	24	24	100

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Tier 3 Review
Frio County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Review Question		Answer	Recommendation
1.	Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2.	Is the chief appraiser certified as a registered professional appraiser as prescribed by Occupations Code Section 1151.160 or do they hold a professional designation as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3.	Has the chief appraiser completed a Chief Appraiser Institute prescribed by Occupations Code Section 1151.164 as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
4.	Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
5.	Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under Tax Code Section 6.031, have they received nominating resolutions by Dec. 31?	Yes	No Recommendation

Review Question		Answer	Recommendation
6.	Before Oct. 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	N/A	No Recommendation
7.	Did the appraisal district receive nominating resolutions before Dec. 15 and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before Dec. 31 as required by Tax Code Section 6.03(k)?	N/A	No Recommendation
8.	Did the appraisal district board of directors meet at least quarterly in the previous year and with a quorum present at every meeting as required by Tax Code Section 6.04(b) and Government Code Chapter 551?	Yes	No Recommendation
9.	Do the appraisal district board of directors' meeting agendas match what was discussed in the meetings and was the meeting held at the time, place and date listed on the agenda?	Yes	No Recommendation
10.	Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline as required by Tax Code Section 6.05(i)?	Yes	No Recommendation
11.	Did the appraisal district board of directors provide notice of the public hearing at which the most recent reappraisal plan was adopted, pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12.	Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units and appraisal district board of directors according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
13.	Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation

Review Question		Answer	Recommendation
14.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15.	Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	Yes	No Recommendation
16.	Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
17.	Did the chief appraiser distribute the farm and ranch survey instructional guide to the members of agricultural appraisal advisory board as required by Government Code Section 403.3022(e) and provide information to the board regarding how to access the informational session provided under Government Code Section 403.3022(c) in the previous year?	Yes	No Recommendation
18.	Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question		Answer	Recommendation
19.	Is the information on the appraisal district's website up to date?	Yes	No Recommendation
20.	Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
21.	Does the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation

	Review Question	Answer	Recommendation
22.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23.	Does the appraisal district have an effective procedural manual as described in IAAO's Standard on Communication and Outreach?	N/A	No Recommendation
24.	Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
25.	Does the appraisal district have a process for the periodic review of each residence homestead exemption to confirm that the recipient of the exemption still qualifies for the exemption as required by Tax Code Section 11.43(h-1)?	Yes	No Recommendation
26.	Does the appraisal district follow their procedures to address residence homestead exemptions that are applied for after Jan. 1 according to Tax Code Section 11.42(f)?	N/A	No Recommendation
27.	Does the residence homestead exemption application used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28.	Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
29.	Does the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling residence homestead exemptions for individuals who are 65 years of age or older?	Yes	No Recommendation
30.	Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?	Yes	No Recommendation

Review Question		Answer	Recommendation
31.	Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	N/A	No Recommendation
32.	Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	Yes	No Recommendation
33.	Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
34.	Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation
35.	Does the appraisal district maintain the information required in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
36.	Did the appraisal district provide written notices of changes of account numbers of appraisal records in the previous year as required by Tax Code Section 25.02(c)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question		Answer	Recommendation
37.	Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
38.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation

Review Question		Answer	Recommendation
39.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f) in the previous fiscal year as required by Government Code Section 2054.5191(a-1)?	Yes	No Recommendation
40.	Has the appraisal district verified and reported the completion of a cybersecurity training program by employees of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1) by August 31 of the previous fiscal year?	Yes	No Recommendation
41.	Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the appraisal district and to the Comptroller's office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
42.	Did the appraisal district hold an informal conference before the hearing on the protest with each property owner who filed a notice of protest with the appraisal review board and requested an informal conference in the previous year as required by Tax Code Section 41.445?	N/A	No Recommendation
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	Yes	No Recommendation
44.	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the binding arbitration and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Sections 42.41(a)(1) and (2)?	Yes	No Recommendation

Review Question		Answer	Recommendation
45.	Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation
46.	Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Sections 26.01(a) and (a-1)?	Yes	No Recommendation
47.	Are changes made to the appraisal roll under Tax Code Section 25.25 coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation
48.	Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	Yes	No Recommendation
49.	Are the changes identified as Tax Code Section 25.25(c) changes to the appraisal roll permissible in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
50.	Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
51.	Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation

	Review Question	Answer	Recommendation
52.	Does the appraisal district provide evidence during appraisal review board hearings?	Yes	No Recommendation
53.	Does the chief appraiser deliver required documentation to the property owner/agent requested under Tax Code Section 41.461 at least 14 days before the hearing on the protest?	Yes	No Recommendation
54.	Has the appraisal district created and maintained a publicly available and searchable online database containing information regarding ARB hearings as required by Tax Code Section 41.13?	Yes	No Recommendation
55.	Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
56.	Are Category D and Category E properties correctly categorized according to the Comptroller's Texas Property Tax Assistance Property Classification Guide?	Yes	No Recommendation
57.	Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
58.	Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
59.	Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller's office timely?	Yes	No Recommendation

Review Question		Answer	Recommendation
60.	Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 15 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by the Electronic Appraisal Roll Submission (EARS) manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question		Answer	Recommendation
61.	Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's Standard on Mass Appraisal of Real Property?	Yes	No Recommendation
62.	Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
63.	Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
64.	Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	Yes	No Recommendation
65.	Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
66.	Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 through 3.4?	Yes	No Recommendation

Review Question		Answer	Recommendation
67.	Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
68.	Does the appraisal district use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.01(b)?	Yes	No Recommendation
69.	Does the appraisal district have a process to determine whether there is clear and convincing evidence to change the appraised value to market value as required by Tax Code Section 23.01(e) in the tax year after a value is lowered under Tax Code Subtitle F?	Yes	No Recommendation
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class or stratum?	Yes	No Recommendation
71.	Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	Yes	No Recommendation
72.	Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
73.	Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
74.	Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
75.	Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation

	Review Question	Answer	Recommendation
76.	Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	Yes	No Recommendation
77.	Does the appraisal district gather income and expense data and calculate values using the income approach for multi- family property?	Yes	No Recommendation
78.	Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
79.	Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse mini storage property?	Yes	No Recommendation
81.	Are exempt and nonexempt multi-family low-income properties appraised in accordance with Tax Codes Section 23.215 and 11.1825(q)?	Yes	No Recommendation
82.	Are net to land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following its dry and/or irrigated cropland schedule?	Yes	No Recommendation
83.	Are net to land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following its native pasture schedule?	Yes	No Recommendation
84.	Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
85.	Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation

	Review Question	Answer	Recommendation
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
87.	Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
88.	Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Sections 23.431 and 23.541?	N/A	No Recommendation

FRIO COUNTY APPRAISAL
DISTRICT

PROPERTY VALUE STUDY



Property Tax Assistance

2023 County Productivity Values Report

082/Frio

Productivity Comparison

Land Class	No.Acres	Reported Value s \$/Acre	Reported Value	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CR OP	42,048	444.57	18,693,376	652.00	27,415,296
DRY CROP	51,588	98.04	5,057,583	92.00	4,746,096
BARREN	0		0		0
ORCHARD	710	546.65	388,120	546.65	388,120
IMPROVED PAS TURE	127,647	90.60	11,564,432	90.10	11,500,995
NATIVE PASTU RE	468,612	102.24	47,912,826	100.10	46,908,061
QUARANTINED LAND	0		0		0
WILDLIFE MAN AGEMENT	168		17,590		16,701
TIMBER AT PR ODUCTIVITY	0		0		0
TIMBER AT 197 8 MARKET	0		0		0
TRANSITION TO TIMBER	0		0		0
TIMBER AT RES TRICTED	0		0		0
OTHER	4,146	125.48	520,220	125.48	520,220
Category Total s:	694,919		\$ 84,154,147		\$ 91,495,489

Ratio: 0.9198

Wildlife Management

Previous Land Class	No.Acres	PTAD Value
NATIVE PASTURE	168	16,817
Totals:	168	\$ 16,817



Property Tax Assistance

2023 Index Calculation Report

Frio County

IRRIGATED CROPLAND

ISD	ISD Name	PTAD \$/ Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/ Acre	Index Factor	PTAD \$/ Acre - ISD
007-901	Charlotte ISD		3,141	1,346,196	428.59	0.9641	628.59
082-902	Dilley ISD		8,039	3,708,460	461.31	1.0377	676.58
082-903	Pearsall ISD		26,310	11,755,000	446.79	1.0050	655.26
163-901	Devine ISD		3,343	1,262,110	377.54	0.8492	553.68
163-904	Hondo ISD		1,215	621,610	511.61	1.1508	750.32
CAD Total s:		652.00	42,048	18,693,376	444.57		

DRY CROPLAND

ISD	ISD Name	PTAD \$/ Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/ Acre	Index Factor	PTAD \$/ Acre - ISD
007-901	Charlotte ISD		2,898	264,377	91.23	0.9305	85.61
082-902	Dilley ISD		15,847	1,570,080	99.08	1.0106	92.98
082-903	Pearsall ISD		29,291	2,870,936	98.01	0.9997	91.97
163-901	Devine ISD		2,581	255,580	99.02	1.0100	92.92
163-904	Hondo ISD		971	96,610	99.50	1.0149	93.37
CAD Total s:		92.00	51,588	5,057,583	98.04		

IMPROVED PASTURE

ISD	ISD Name	PTAD \$/ Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/ Acre	Index Factor	PTAD \$/ Acre - ISD
007-901	Charlotte ISD		4,350	371,860	85.49	0.9436	85.02
082-902	Dilley ISD		28,819	2,621,748	90.97	1.0041	90.47
082-903	Pearsall ISD		75,625	6,846,681	90.53	0.9992	90.03

163-901	Devine ISD		8,723	812,988	93.20	1.0287	92.69
163-904	Hondo ISD		10,130	911,155	89.95	0.9928	89.45
CAD Totals:		90.10	127,647	11,564,432	90.60		

NATIVE PASTURE

ISD	ISD Name	PTAD \$/ Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/ Acre	Index Factor	PTAD \$/ Acre - ISD
007-901	Charlotte ISD		2,835	296,403	104.55	1.0225	102.35
082-902	Dilley ISD		95,535	9,916,379	103.80	1.0152	101.62
082-903	Pearsall ISD		319,540	32,447,475	101.54	0.9931	99.41
163-901	Devine ISD		22,401	2,306,419	102.96	1.0069	100.79
163-904	Hondo ISD		28,469	2,963,740	104.10	1.0181	101.91
CAD Totals:		100.10	468,780	47,930,416	102.25		

School district acreages and productivity value totals include land reclassified to wildlife management and transition to timber. Index calculations are based on reported ISD value per acre divided by CAD average value per acre.



Property Tax Assistance

2023 ISD Summary Worksheet

007-Atascosa/Atascosa County

007-901/Charlotte ISD

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	69,014,836	0.9452	73,016,119	69,014,836
B - MULTIFAMILY	178,290	N/A	178,290	178,290
C1 - VACANT LOTS	3,729,860	N/A	3,729,860	3,729,860
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	16,388,614	1.0817	15,150,617	16,388,614
D2 - FARM & RANCH IMP	2,143,079	N/A	2,143,079	2,143,079
E - NON-AG LAND AND IMPROVEMENTS	89,455,221	0.9127	98,011,637	89,455,221
F1 - COMMERCIAL REAL	21,013,317	N/A	21,013,317	21,013,317
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	196,645,989	0.9898	198,672,448	196,645,989
J - ALL UTILITIES	20,995,460	N/A	20,995,460	20,995,460
L1 - COMMERCIAL PERSONAL	3,400,390	N/A	3,400,390	3,400,390
L2 - INDUSTRIAL PERSONAL	15,893,992	N/A	15,893,992	15,893,992
M1 - MOBILE HOMES	10,327,440	N/A	10,327,440	10,327,440
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	575,970	N/A	575,970	575,970

Subtotal	449,762,458	0	463,108,619	449,762,458
Less Total Deductions	51,683,869	0	53,399,388	51,683,869
Total Taxable Value	398,078,589	0	409,709,231	398,078,589

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	415,753,770	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	398,078,589	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	415,753,770	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	398,078,589	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	423,133,770	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	428,053,770	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	399,700,245	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	415,753,770	School district taxable value for i& s purposes before the loss to the increase in the state-mandated homestead exemption
T8	398,078,589	School district taxable value for i& s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	415,753,770	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	398,078,589	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	423,133,770	T13 plus the loss to the chapter 313 agreement
T16	428,053,770	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	399,700,245	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	17,675,181	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	7,380,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	4,920,000	Loss to Second Previous Homestead Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

082-Frio/Frio County**007-901/Charlotte ISD**

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	314,060	N/A	314,060	314,060
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	2,278,836	N/A	2,278,836	2,278,836
D2 - FARM & RANCH IMP	346,230	N/A	346,230	346,230
E - NON-AG LAND AND IMPROVEMENTS	3,615,890	N/A	3,615,890	3,615,890
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,644,780	N/A	1,644,780	1,644,780
J - ALL UTILITIES	4,348,280	N/A	4,348,280	4,348,280
L1 - COMMERCIAL PERSONAL	174,730	N/A	174,730	174,730
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	244,500	N/A	244,500	244,500
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	12,967,306	0	12,967,306	12,967,306
Less Total Deductions	2,172,451	0	2,172,451	2,172,451

Total Taxable Value	10,794,855	0	10,794,855	10,794,855
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The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	11,475,605	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	10,794,855	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	11,475,605	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	10,794,855	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	11,760,605	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	11,950,605	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	10,911,896	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	11,475,605	School district taxable value for i& s purposes before the loss to the increase in the state-mandated homestead exemption
T8	10,794,855	School district taxable value for i& s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	11,475,605	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	10,794,855	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	11,760,605	T13 plus the loss to the chapter 313 agreement
T16	11,950,605	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	10,911,896	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	680,750	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	285,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	190,000	Loss to Second Previous Homestead Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID BECAUSE THIS PORTION OF THE SCHOOL DISTRICT WAS TOO SMALL TO BE STUDIED, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	69,328,896	0.9454	73,330,179	69,328,896
B - MULTIFAMILY	178,290	N/A	178,290	178,290
C1 - VACANT LOTS	3,729,860	N/A	3,729,860	3,729,860
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	18,667,450	1.0710	17,429,453	18,667,450
D2 - FARM & RANCH IMP	2,489,309	N/A	2,489,309	2,489,309
E - NON-AG LAND AND IMPROVEMENTS	93,071,111	0.9158	101,627,527	93,071,111
F1 - COMMERCIAL REAL	21,013,317	N/A	21,013,317	21,013,317
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	198,290,769	0.9899	200,317,228	198,290,769
J - ALL UTILITIES	25,343,740	N/A	25,343,740	25,343,740
L1 - COMMERCIAL PERSONAL	3,575,120	N/A	3,575,120	3,575,120
L2 - INDUSTRIAL PERSONAL	15,893,992	N/A	15,893,992	15,893,992
M1 - MOBILE HOMES	10,571,940	N/A	10,571,940	10,571,940
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	575,970	N/A	575,970	575,970
Subtotal	462,729,764		476,075,925	462,729,764
Less Total Deductions	53,856,320		55,571,839	53,856,320
Total Taxable Value	408,873,444		420,504,086	408,873,444

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	427,229,375	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	408,873,444	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	427,229,375	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	408,873,444	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	434,894,375	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	440,004,375	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	410,612,141	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	427,229,375	School district taxable value for i& s purposes before the loss to the increase in the state-mandated homestead exemption
T8	408,873,444	School district taxable value for i& s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	427,229,375	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	408,873,444	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	434,894,375	T13 plus the loss to the chapter 313 agreement
T16	440,004,375	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	410,612,141	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	18,355,931	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	7,665,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	5,110,000	Loss to Second Previous Homestead Increase



 Taxes

Property Tax Assistance



2023 Deduction Detail

007-Atascosa Atascosa County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	37,355,181	37,355,181	37,355,181
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,091,060	1,091,060	1,091,060
Homestead - 100% Disabled or Unemployable Veterans	2,616,295	2,616,295	2,616,295
Homestead - Disabled Veterans and Surviving Spouse	366,622	366,622	366,622
Homestead - Over-65 or Disabled Freeze Loss	3,019,907	4,337,075	3,019,907
Homestead - 10% Appraisal Cap Loss	6,870,827	7,269,178	6,870,827
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	310,431	310,431	310,431
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	53,546	53,546	53,546
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

082-Frio Frio County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	1,440,750	1,440,750	1,440,750
Homestead - State-Mandated Over-65 or Disabled \$10,000	76,510	76,510	76,510
Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	12,000	12,000	12,000
Homestead - Over-65 or Disabled Freeze Loss	117,041	117,041	117,041
Homestead - 10% Appraisal Cap Loss	0	0	0
Freeport	0	0	0
Pollution Control	526,150	526,150	526,150
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	38,795,931	38,795,931	38,795,931
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,167,570	1,167,570	1,167,570
Homestead - 100% Disabled or Unemployable Veterans	2,616,295	2,616,295	2,616,295
Homestead - Disabled Veterans and Surviving Spouse	378,622	378,622	378,622
Homestead - Over-65 or Disabled Freeze Loss	3,136,948	4,454,116	3,136,948
Homestead - 10% Appraisal Cap Loss	6,870,827	7,269,178	6,870,827

Freeport	0	0	0
Pollution Control	526,150	526,150	526,150
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	310,431	310,431	310,431
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	53,546	53,546	53,546
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	53,856,320	55,571,839	53,856,320

 Taxes

Property Tax Assistance

2021 Deduction Detail

007-Atascosa Atascosa County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	10,830,018	10,830,018	10,830,018
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,844,700	1,844,700	1,844,700
Homestead - 100% Disabled or Unemployable Veterans	2,297,285	2,297,285	2,297,285
Homestead - Disabled Veterans and Surviving Spouse	297,950	297,950	297,950
Homestead - Over-65 or Disabled Freeze Loss	4,943,421	4,274,934	4,943,421
Homestead - 10% Appraisal Cap Loss	5,190,700	5,002,602	5,190,700
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	257,164	257,164	257,164
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	90,840	90,840	90,840
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

082-Frio Frio County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	443,140	443,140	443,140
Homestead - State-Mandated Over-65 or Disabled \$10,000	120,000	120,000	120,000
Homestead - 100% Disabled or Unemployable Veterans	17,470	17,470	17,470
Homestead - Disabled Veterans and Surviving Spouse	12,000	12,000	12,000
Homestead - Over-65 or Disabled Freeze Loss	44,145	44,145	44,145
Homestead - 10% Appraisal Cap Loss	0	0	0
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	11,273,158	11,273,158	11,273,158
Homestead - State-Manda ted Over-65 or Disable d \$10,000	1,964,700	1,964,700	1,964,700
Homestead - 100% Disabl ed or Unemployable Veter ans	2,314,755	2,314,755	2,314,755
Homestead - Disabled Vet erans and Surviving Spo use	309,950	309,950	309,950
Homestead - Over-65 or D isabled Freeze Loss	4,987,566	4,319,079	4,987,566
Homestead - 10% Apprais al Cap Loss	5,190,700	5,002,602	5,190,700

Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	257,164	257,164	257,164
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	90,840	90,840	90,840
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	26,388,833	25,532,248	26,388,833



Property Tax Assistance

2021 ISD Summary Worksheet

Dilley ISD (all splits) Frio County La Salle County

082-Frio/Frio County**082-902/Dilley ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	40,043,620	0.9316	42,983,705	40,043,620
B - MULTIFAMILY	4,301,280	N/A	4,301,280	4,301,280
C1 - VACANT LOTS	3,234,500	N/A	3,234,500	3,234,500
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	17,948,130	1.1018	16,289,423	17,948,130
D2 - FARM & RANCH IMP	1,847,590	N/A	1,847,590	1,847,590
E - NON-AG LAND AND IMPROVEMENTS	45,453,990	0.9735	46,691,310	45,453,990
F1 - COMMERCIAL REAL	76,553,170	0.9274	82,546,010	76,553,170
F2 - INDUSTRIAL REAL	31,219,080	N/A	31,219,080	31,219,080
G - ALL MINERALS	278,188,640	0.9789	284,184,942	278,188,640
J - ALL UTILITIES	111,916,500	0.9554	117,140,988	111,916,500
L1 - COMMERCIAL PERSONAL	35,926,820	0.9994	35,948,389	35,926,820
L2 - INDUSTRIAL PERSONAL	132,394,880	N/A	132,394,880	132,394,880
M1 - MOBILE HOMES	12,235,340	N/A	12,235,340	12,235,340
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,011,730	N/A	1,011,730	1,011,730
Subtotal	792,275,270	0	812,029,167	792,275,270
Less Total Deductions	24,358,691	0	25,562,986	24,358,691

Total Taxable Value	767,916,579	0	786,466,181	767,916,579
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	772,075,039	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	767,916,579	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	772,075,039	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	767,916,579	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	772,075,039	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	767,916,579	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	772,075,039	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	767,916,579	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	4,158,460	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED.

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142-La Salle/La Salle County**082-902/Dilley ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	248,550	N/A	248,550	248,550
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	4,449,916	1.1117	4,002,920	4,449,916
D2 - FARM & RANCH IMP	1,501,371	N/A	1,501,371	1,501,371
E - NON-AG LAND AND IMPROVEMENTS	15,769,705	N/A	15,769,705	15,769,705
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	4,377,070	N/A	4,377,070	4,377,070
G - ALL MINERALS	246,416,099	1.0070	244,703,177	246,416,099
J - ALL UTILITIES	45,823,740	0.9551	47,977,950	45,823,740
L1 - COMMERCIAL PERSONAL	22,790	N/A	22,790	22,790
L2 - INDUSTRIAL PERSONAL	6,320,990	N/A	6,320,990	6,320,990
M1 - MOBILE HOMES	728,810	N/A	728,810	728,810
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	325,659,041	0	325,653,333	325,659,041
Less Total Deductions	1,139,870	0	1,139,870	1,139,870

Total Taxable Value	324,519,171	0	324,513,463	324,519,171
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	324,682,721	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	324,519,171	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	324,682,721	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	324,519,171	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	324,682,721	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	324,519,171	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	324,682,721	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	324,519,171	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	163,550	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	40,292,170	0.9320	43,232,255	40,292,170
B - MULTIFAMILY	4,301,280	N/A	4,301,280	4,301,280
C1 - VACANT LOTS	3,234,500	N/A	3,234,500	3,234,500
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	22,398,046	1.1038	20,292,343	22,398,046
D2 - FARM & RANCH IMP	3,348,961	N/A	3,348,961	3,348,961
E - NON-AG LAND AND IMPROVEMENTS	61,223,695	0.9802	62,461,015	61,223,695
F1 - COMMERCIAL REAL	76,553,170	0.9274	82,546,010	76,553,170
F2 - INDUSTRIAL REAL	35,596,150	N/A	35,596,150	35,596,150
G - ALL MINERALS	524,604,739	0.9919	528,888,119	524,604,739
J - ALL UTILITIES	157,740,240	0.9553	165,118,938	157,740,240
L1 - COMMERCIAL PERSONAL	35,949,610	0.9994	35,971,179	35,949,610
L2 - INDUSTRIAL PERSONAL	138,715,870	N/A	138,715,870	138,715,870
M1 - MOBILE HOMES	12,964,150	N/A	12,964,150	12,964,150
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,011,730	N/A	1,011,730	1,011,730
Subtotal	1,117,934,311		1,137,682,500	1,117,934,311
Less Total Deductions	25,498,561		26,702,856	25,498,561
Total Taxable Value	1,092,435,750		1,110,979,644	1,092,435,750

The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	1,096,757,760	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,092,435,750	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	1,096,757,760	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,092,435,750	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	1,096,757,760	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,092,435,750	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	1,096,757,760	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,092,435,750	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	4,322,010	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption



 Taxes

Property Tax Assistance

2021 Deduction Detail

082-Frio Frio County

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	14,463,460	14,463,460	14,463,460
Homestead - State-Mandated Over-65 or Disabled \$10,000	2,459,490	2,459,490	2,459,490
Homestead - 100% Disabled or Unemployable Veterans	554,620	554,620	554,620
Homestead - Disabled Veterans and Surviving Spouse	198,270	198,270	198,270
Homestead - Over-65 or Disabled Freeze Loss	4,879,661	6,071,217	4,879,661
Homestead - 10% Appraisal Cap Loss	173,510	186,249	173,510
Freeport	0	0	0
Pollution Control	1,629,680	1,629,680	1,629,680
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LEO	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

142-La Salle La Salle County

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	493,550	493,550	493,550
Homestead - State-Mandated Over-65 or Disabled \$10,000	128,304	128,304	128,304
Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	0	0	0
Homestead - Over-65 or Disabled Freeze Loss	296,837	296,837	296,837
Homestead - 10% Appraisal Cap Loss	211,809	211,809	211,809
Freeport	0	0	0
Pollution Control	9,370	9,370	9,370
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	14,957,010	14,957,010	14,957,010
Homestead - State-Mandated Over-65 or Disabled \$10,000	2,587,794	2,587,794	2,587,794
Homestead - 100% Disabled or Unemployable Veterans	554,620	554,620	554,620
Homestead - Disabled Veterans and Surviving Spouse	198,270	198,270	198,270
Homestead - Over-65 or Disabled Freeze Loss	5,176,498	6,368,054	5,176,498
Homestead - 10% Appraisal Cap Loss	385,319	398,058	385,319

Freeport	0	0	0
Pollution Control	1,639,050	1,639,050	1,639,050
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	25,498,561	26,702,856	25,498,561



Property Tax Assistance

2021 Confidence Interval Detail

Frio County

082-902/Dilley ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	9,448,400	0.8862	10,661,702	10	332	0.010218560
A	9,088,650	0.9260	9,814,957	10	162	0.024233434
A	9,581,160	1.0038	9,544,889	10	108	0.005208286
A	9,891,860	0.9053	10,926,610	9	62	0.010730656
E	45,453,990	0.9735	46,691,310	10	538	0.048533818
F1	8,473,710	0.8160	10,384,449	9	48	0.051098624
F1	8,739,830	0.7544	11,585,141	6	14	0.160680494
F1	8,316,050	0.8982	9,258,573	4	5	0.128860909
G1	263,999,396	0.9778	269,993,246	8	37	0.000017858
L1	33,348,610	0.9991	33,378,651	10	46	0.003031501
Random Totals:	406,341,656		422,239,528	86	1,352	
CATG D1 EXCEPTION VALUES:	17,948,130		16,289,423			
CATG F1 EXCEPTION VALUES:	46,849,250		47,145,167			
CATG J EXCEPTION VALUES:	22,145,850		23,180,074			
CATG L1 EXCEPTION VALUES:	0		0			
Total Test Values	493,284,886		508,854,192			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	25,442,710

Confidence Interval Values(5)

Local Test Value:	493,284,886	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	483,411,482	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	534,296,902	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values



Property Tax Assistance

2021 Stratified Ratio Detail

082/Frio County

082-902/Dilley ISD

Category A totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	14,820	0	224	0	0	2,033,550	1	2,033,550	
2	R	14,821	45,060	10	332	271,750	306,659	9,448,400	0.8862	10,661,702	
3	R	45,061	70,790	10	162	564,850	609,964	9,088,650	0.9260	9,814,957	
4	R	70,791	118,160	10	108	949,070	945,502	9,581,160	1.0038	9,544,889	
5	R	118,161	99,999,999	9	62	1,286,360	1,420,981	9,891,860	0.9053	10,926,610	
Total				39	888	3,072,030	3,283,106	40,043,620		42,981,708	0.9316

Category E totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
0	R			10	538	847,490	870,583	45,453,990	0.9735	46,691,310	
Total				10	538	847,490	870,583	45,453,990		46,691,310	0.9735

Category F1 totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	93,830	0	104	0	0	4,174,330	1	4,174,330	
2	R	93,831	314,470	9	48	1,741,070	2,133,536	8,473,710	0.8160	10,384,449	
3	R	314,471	938,200	6	14	3,639,800	4,824,929	8,739,830	0.7544	11,585,141	

4	R	938,201	2,288,410	4	5	7,237,030	8,057,331	8,316,050	0.8982	9,258,573	
5	C	2,288,411	15,974,123	2	2	7,877,400	7,492,784	7,877,400	1.0513	7,492,784	
6	E	15,974,124	99,999,999	1	1	38,971,850	39,652,383	38,971,850	0.9828	39,652,383	
Total				22	174	59,467,150	62,160,963	76,553,170		82,547,660	0.9274

Category G1 totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcel s	Stratum Parcel s	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	1,082,560	0	96	0	0	14,285,685	1	14,285,685	
2	R	1,082,561	99,999,999	8	37	47,241,067	48,312,337	263,999,396	0.9778	269,993,246	
Total				8	133	47,241,067	48,312,337	278,285,081		284,278,931	0.9789

Category L1 totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcel s	Stratum Parcel s	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	103,700	0	159	0	0	2,578,210	1	2,578,210	
2	R	103,701	10,206,699	10	46	13,910,730	13,923,025	33,348,610	0.9991	33,378,651	
6	E	10,206,700	99,999,999	0	1	0	0	11,710,761	1	11,710,761	
Total				10	206	13,910,730	13,923,025	47,637,581		47,667,622	0.9994

 Taxes

Property Tax Assistance

2021 Field Studies Category Worksheet**082/Frio County****082-902/Dilley ISD****CATEGORY A - STRATUM 2****\$14,821 - \$45,060**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
21 2 DILLEY CB2	3051	34,530	37,616	0.9180
48-49 5 GILL DILLEY CB55	4812	18,820	20,782	0.9056
E12 OF 12 ALL 13 & 14 BLK 4 CB4 DILLEY MH ON ACC #601-2009-600	53	19,290	27,071	0.7126
13 12 DILLEY CB11	6312	34,020	37,237	0.9136
100 X 100 & 25 X 150 BLK 1 GILL DILLEY CB51 102 E KINSELE FOR HOUSE	6318	22,030	22,510	0.9787
47 THRU 49 BLK 2 GILL DILLEY CB52 RES ON ACC #601-2004-510	6503	22,570	26,859	0.8403
19 2 DILLEY CB2	6641	20,610	25,789	0.7992
42-43 8 GILL-DILLEY CB58	6729	24,600	24,000	1.025
MH: 30 1 QUARREL HILLS DILLEY	7499	39,460	48,125	0.8199
ALL 24, E1/2 OF 25 BLK 15 DILLEY CB14	8028	35,820	36,670	0.9768
STRATUM 2 TOTALS		271,750	306,659	0.8862

CATEGORY A - STRATUM 3**\$45,061 - \$70,790**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
5 7 DARLINGTON C B35	127	70,640	75,691	0.9333
MH: S 1/2 OF 4 BLK 11 DARLINGTON M H ELECTED REAL PROP	13037	46,720	57,031	0.8192
21-22 5 GILL-DILLE Y CB55	1943	58,890	55,295	1.0650
MH: 16 THRU 19 BL K 3 OR GROVE DIL LEY CB 67	2415	59,400	82,463	0.7203
S1/2-11 THRU 13 BL K 8 DARLINGTON C B36	2570	66,500	70,000	0.95
SE 1/4 OF 11, S1/2 OF 12 BLK10 DARLI NGTON CB38	2848	48,040	64,433	0.7456
9 THRU 11 16 DARL INGTON DILL CB45	4797	53,780	48,000	1.1204
W33 OF 11 ALL 12 BLK 16 CB15 DILLE Y	6154	60,130	57,588	1.0441
17-18 BLK 13 DARL INGTON CB41 MH ON ACC #601-2017- 300	6816	52,590	53,432	0.9842
26 & 27 4 GILL-DILL EY CB54	8805	48,160	46,031	1.0463
STRATUM 3 TOTAL S		564,850	609,964	0.9260

CATEGORY A - STRATUM 4**\$70,791 - \$118,160**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
29 1 QUARREL HILLS DILLEY	1431	83,920	79,207	1.0595
LOT 25-26 BLK 6 ORANGE GROVE CB 70	24141	98,830	92,167	1.0723
14 & 15 5 DARLINGTON CB33	3047	76,510	85,278	0.8972
22-23 BLK 2 ORANGE DILL CB 66	351	109,830	106,039	1.0358
3 THRU 5 3 DILLARD-DILLEY CB61	3944	98,760	102,782	0.9609
7 1 QUARREL HILLS DILLEY	4277	101,330	89,057	1.1378
13 & 15 1 QUARREL HILLS DILLEY MH ON ACC #601-2012-1000	4401	104,900	106,109	0.9886
MH: 17 1 QUARREL HILLS DILLEY	4404	85,010	92,557	0.9185
19 PH 1 AVANT-DILLEY	4483	85,660	82,562	1.0375
45 X 150 & 54 X 150 BK 1 GILL DILLEY CB51	7176	104,320	109,744	0.9506
STRATUM 4 TOTALS		949,070	945,502	1.0038

CATEGORY A - STRATUM 5**\$118,161 - \$99,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
490 110 MISHAMP JOHN E EFF ACRES 8.24 ACRES 2.239	363	134,600	184,955	0.7277
1 & 2 1 QUARREL HILLS DILLEY	3658	122,230	117,199	1.0429
1 1 DILLARD-DILLEY CB 59	4287	141,940	156,162	0.9089
2 PH 1 AVANT DILLEY PP @8089-2013-400	4482	166,170	177,938	0.9339
17 & 18 A BERNARD VINE DILLEY	5190	163,140	175,394	0.9301
23 THRU 25 B BERNARD VINE DILLEY	5855	151,230	175,988	0.8593
30 THRU 33 BLK 7 GILL-DILLEY CB57	6133	141,940	142,877	0.9934
L38 & W 12 OF 39 BLK 7 GILL DILLEY CB 57	6144	134,880	157,166	0.8582
S1/2 OF 1-2, BLK 2 OR GROVE DILLEY CB66	8068	130,230	133,302	0.9770
STRATUM 5 TOTALS		1,286,360	1,420,981	0.9053

Category A - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	224	0	0	2,033,550	1	2,033,550	
2	R	10	332	271,750	306,659	9,448,400	0.8862	10,661,702	
3	R	10	162	564,850	609,964	9,088,650	0.9260	9,814,957	
4	R	10	108	949,070	945,502	9,581,160	1.0038	9,544,889	
5	R	9	62	1,286,360	1,420,981	9,891,860	0.9053	10,926,610	
Total		39	888	3,072,030	3,283,106	40,043,620		42,981,708	0.9316

CATEGORY E - STRATUM 0**\$1 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
158 330 CASANOB A JUAN INCLUDES .04 AC IN MILLER S UBD EFF ACRES 5. 99 ACRES 3.0	11607	97,650	58,806	1.6605
157 329 CASANOB A JUAN	1622	181,680	167,829	1.0825
340 327 GLENN SIM ON PT OF TRACT 4	17917	16,910	24,150	0.7002
157 329 JUAN CAS ANOBA EFF ACRES 10.02 ACRES 2.26	20553	23,730	18,080	1.3125
157 329 JUAN CAS ANOBA	3657	40,140	53,264	0.7536
86 PH 4 HILLTOP M H ON ACC #601-199 9-245	3675	167,340	185,594	0.9016
30 HILLTOP PHASE 3	4459	176,660	190,000	0.9298
458 3-1 L I M & C C O EFF ACRES 100.0 ACRES 8.0	4475	25,200	22,400	1.125
490 110 MISHAMP J OHN E EFF ACRES 1.87 ACRES 0.82	5997	4,920	7,144	0.6887
97 PH 4 HILLTOP A CRES	8896	113,260	143,316	0.7903
STRATUM 0 TOTAL S		847,490	870,583	0.9735

Category E - Totals

Stratum	Comp C ode	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
0	R	10	538	847,490	870,583	45,453,9 90	0.9735	46,691,3 10	
Total		10	538	847,490	870,583	45,453,9 90		46,691,3 10	0.9735

CATEGORY F1 - STRATUM 2**\$93,831 - \$314,470**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
490 110 J E MISCHA MP DBA/ PACHO G ARCIAS CAFE 8058 -70-1101 8089-2006- 170	11827	302,510	320,262	0.9446
490 110 J E MISCHA MP DBA: RELAX IN N	17278	179,760	215,886	0.8327
LOT 3 ANNETTES P LACE SUBDIV MH ON ACC #601-2013- 3200 ENV 135 B--O UT OF 80-20-70	21394	125,070	123,819	1.0101
1 THRU 4 BLK 19 C B 18 DILLEY DBA: DILLEY REFRESHM ENT BARN 8059-20 19-100 8075-2002-2 00	2184	164,520	192,888	0.8529
114-115 PH 4 HILLT OP PA MIN ROLL:C ERVANTES TRUCKI NG	25068	177,130	328,320	0.5395
TRACT 8 MILLER	2757	264,620	291,519	0.9077
490 110 MISHAMP J OHN E	6629	239,890	238,950	1.0039
1173 80/4 HARRIS W D PP @P #24966	6946	114,500	191,985	0.5964
3-4 17 DILLEY PP L OC @8058-2020-10 0/P#24838	9433	173,070	229,907	0.7528
STRATUM 2 TOTAL S		1,741,070	2,133,536	0.8160

CATEGORY F1 - STRATUM 3**\$314,471 - \$938,200**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
490 110 MISHAMP J OHN E	12371	397,420	672,000	0.5914
DOLLAR GENERAL LOT 1 SUBD PP LO C@8056-2011-100 P P LOC@8073-2019- 300	20145	709,170	1,069,932	0.6628
157 329 CASANOB A JUAN MH ON AC C #601-2013-3600 B RUSH COUNTRY R V PARK	20828	426,890	1,085,280	0.3933
LOT 1 DILLEY TRU CK STOP INC SUBD #2 PT OUT OF CITY LIMITS MH ON ACC #601-2013-3900	21175	434,980	338,531	1.2849
1173 80/4 HARRIS W D DBA/SHELL 80 59-2013-100 8059-2 0-2230-91	2135	887,550	912,163	0.9730
5 112 ABBOTT CAL VIN PP@8073-2013- 600	21850	783,790	747,023	1.0492
STRATUM 3 TOTAL S		3,639,800	4,824,929	0.7544

CATEGORY F1 - STRATUM 4**\$938,201 - \$2,288,410**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LT 1 DILLEY TRUCK STOP INC #2 PART I N CITY LIMITS AKA 158 330 CASANOB A JUAN PP ON ACC T#8059-2016-100	10592	2,288,410	1,781,317	1.2847
1173 80/4 HARRIS W D TEX-BEST TRA VEL CENTERS#6 80 59-2010-100 P20163 P 20164 8058-2010- 100	19732	2,048,180	2,185,422	0.9372
470 17 L I M & C C O. IMPS @ 601-2016 -1200/ TARGET LO GISTICS MGMT PP # 8089-2015-300 / P #23491	7037	1,218,420	1,239,009	0.9834
LOT(2) MAXEY SUB DIVISION 490 110 M ISHAMP JOHN E SU BD ENV# 129A	9171	1,682,020	2,851,583	0.5899
STRATUM 4 TOTAL S		7,237,030	8,057,331	0.8982

CATEGORY F1 - STRATUM 5**\$2,288,411 - \$15,974,123**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 4 SENDERO R ANCH - DILLEY PP @ 8089-2013-800 P P @ 8073-2003-166	21214	4,647,250	4,590,000	1.0125
490 110 MISHAMP J OHN E DBA: FRIO CHEVROLET PP@8 055-2013-100	6631	3,230,150	2,902,784	1.1128
STRATUM 5 TOTAL S		7,877,400	7,492,784	1.0513

CATEGORY F1 - STRATUM 6**\$15,974,124 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
470 17 L I M & C C O. IMPS @ 80-21-23 0 PP ACCT 8089-20 15-300 PP ACCT 80 73-2016-600	23555	38,971,850	39,652,383	0.9828
STRATUM 6 TOTAL S		38,971,850	39,652,383	0.9828

Category F1 - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	104	0	0	4,174,330	1	4,174,330	
2	R	9	48	1,741,070	2,133,536	8,473,710	0.8160	10,384,449	
3	R	6	14	3,639,800	4,824,929	8,739,830	0.7544	11,585,141	
4	R	4	5	7,237,030	8,057,331	8,316,050	0.8982	9,258,573	
5	C	2	2	7,877,400	7,492,784	7,877,400	1.0513	7,492,784	
6	E	1	1	38,971,850	39,652,383	38,971,850	0.9828	39,652,383	
Total		22	174	59,467,150	62,160,963	76,553,170		82,547,660	0.9274

CATEGORY L1 - STRATUM 2**\$103,701 - \$10,206,699**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOWE'S PAY & SAV E	12223	421,240	416,381	1.0117
Z & K INVESTMENT S INC	12361	826,620	828,604	0.9976
LOWE'S PAY & SAV E INC	16806	142,730	135,761	1.0513
CORRECTIONS CO RP OF AMERICA	22694	3,173,450	3,308,189	0.9593
DILLEY TRUCKSTO P INC	23479	280,240	272,923	1.0268
PACCAR FINANCIA L CORP	23728	1,076,110	1,150,459	0.9354
DEER CREDIT INC	24679	4,489,460	4,327,856	1.0373
CATERPILLAR FIN ANCIAL SERVICES CORP	24697	2,412,270	2,445,243	0.9865
SIGNATURE FINAN CIAL LLC	25044	842,200	827,998	1.0172
BROWN GARY	25049	246,410	209,611	1.1756
STRATUM 2 TOTAL S		13,910,730	13,923,025	0.9991

Category L1 - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	159	0	0	2,578,210	1	2,578,210	
2	R	10	46	13,910,730	13,923,025	33,348,610	0.9991	33,378,651	
6	E	0	1	0	0	11,710,761	1	11,710,761	
Total		10	206	13,910,730	13,923,025	47,637,581		47,667,622	0.9994



Property Tax Assistance

2021 ISD Productivity Values Report

082/Frio County



PRODUCTIVITY COMPARISON

Land Class	No.Acre s	Reported Value s \$/ Acre	Reported Value s	PTAD Values \$/ Acre	PTAD Values
IRRIGATED CR OP	8,351	416.44	3,477,680	366.31	3,059,055
DRY CROP	16,420	113.25	1,859,520	96.57	1,585,679
BARREN	0		0		0
ORCHARD	30	441.67	13,250	441.67	13,250
IMPROVED PAS TURE	27,633	102.33	2,827,821	83.00	2,293,539
NATIVE PASTU RE	92,427	105.70	9,769,859	101.03	9,337,900
QUARANTINED LAND	0		0		0
WILDLIFE MAN AGEMENT	0		0		0
TIMBER AT PR ODUCTIVITY	0		0		0
TIMBER AT 197 8 MARKET	0		0		0
TRANSITION TO TIMBER	0		0		0
TIMBER AT RES TRICTED	0		0		0
OTHER	0		0		0
Category Totals	144,861		\$17,948,130		\$16,289,423

Ratio: 1.1018

WILDLIFE MANAGEMENT

Previous Land Class	No.Acres	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CROPLAND	0	0.00	0
DRY CROPLAND	0	0.00	0
BARREN	0	0.00	0
ORCHARD	0	0.00	0
IMPROVED PASTURE	0	0.00	0
NATIVE PASTURE	0	0.00	0
QUARANTINED LAND	0	0.00	0
OTHER	0	0.00	0
Totals	0		\$0

TRANSITION TO TIMBER

Previous Land Class	No.Acres	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CROPLAND	0	0.00	0
DRY CROPLAND	0	0.00	0
BARREN	0	0.00	0
ORCHARD	0	0.00	0
IMPROVED PASTURE	0	0.00	0
NATIVE PASTURE	0	0.00	0
QUARANTINED LAND	0	0.00	0
WILDLIFE MANAGEMENT	0	0.00	0
OTHER	0	0.00	0
Totals	0		\$0

 Taxes

Property Tax Assistance

2021 Category J Worksheet**082/Frio County****082-902/Dilley ISD**

Company	Local Value	PTAD Value	Ratio
31010	15,064,010	15,833,812	0.9514
41002	91,690	105,991	0.8651
51003	5,592,950	5,834,270	0.9586
61159	1,397,200	1,406,001	0.9937
Sample Totals	22,145,850	23,180,074	0.9554



Taxes

Property Tax Assistance

2021 Category G Worksheet

Frio County

082-902/Dilley ISD

CATEGORY G1 - STRATUM 2

\$1,082,561 - \$99,999,999,999

Property ID	Local Value	PTAD Value	Ratio
TXO01 018398	1,121,557	1,148,176	0.9768
TXO01 018843	1,554,550	1,621,131	0.9589
TXO01 019077	1,282,750	1,324,857	0.9682
TXO01 019415	3,756,040	3,867,428	0.9712
TXO01 019527	1,691,380	1,730,675	0.9773
TXO01 020269	15,444,490	15,767,137	0.9795
TXO01 020295	10,848,960	11,050,740	0.9817
TXO01 020306	11,541,340	11,802,193	0.9779
Stratum 2 Totals	47,241,067	48,312,337	0.9778

Category G - Totals

Catg	Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
G1	1	U	0	96	0	0	14,285,685	1	14,285,685	
G1	2	R	8	37	47,241,067	48,312,337	263,999,396	0.9778	269,993,246	
Total			8	133	47,241,067	48,312,337	278,285,081		284,278,931	0.9789

 Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

Pearsall ISD (all splits) Frio County

082-Frio/Frio County

082-903/Pearsall ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	162,372,480	0.9378	173,141,907	162,372,480
B - MULTIFAMILY	8,883,000	N/A	8,883,000	8,883,000
C1 - VACANT LOTS	12,750,510	N/A	12,750,510	12,750,510
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	55,587,860	1.0937	50,825,490	55,587,860
D2 - FARM & RANCH IMP	7,343,520	N/A	7,343,520	7,343,520
E - NON-AG LAND AND IMPROVEMENTS	136,413,430	1.0142	134,503,481	136,413,430
F1 - COMMERCIAL REAL	129,535,910	0.8074	160,435,856	129,535,910
F2 - INDUSTRIAL REAL	197,606,050	N/A	197,606,050	197,606,050
G - ALL MINERALS	194,767,580	0.9690	200,998,535	194,767,580
J - ALL UTILITIES	138,678,630	0.9601	144,441,860	138,678,630
L1 - COMMERCIAL PERSONAL	38,081,640	N/A	38,081,640	38,081,640
L2 - INDUSTRIAL PERSONAL	113,089,490	N/A	113,089,490	113,089,490
M1 - MOBILE HOMES	29,052,500	N/A	29,052,500	29,052,500
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	149,880	N/A	149,880	149,880
S - SPECIAL INVENTORY	640,500	N/A	640,500	640,500
Subtotal	1,224,952,980	0	1,271,944,219	1,224,952,980
Less Total Deductions	96,158,347	0	99,492,447	96,158,347

Total Taxable Value	1,128,794,633	0	1,172,451,772	1,128,794,633
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	1,143,108,833	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,128,794,633	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	1,143,108,833	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,128,794,633	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	1,143,108,833	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,128,794,633	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	1,143,108,833	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,128,794,633	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	14,314,200	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED
BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR ONE OF THE GRACE PERIOD

BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR ONE OF THE GRACE PERIOD.

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Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	162,372,480	0.9378	173,141,907	162,372,480
B - MULTIFAMILY	8,883,000	N/A	8,883,000	8,883,000
C1 - VACANT LOTS	12,750,510	N/A	12,750,510	12,750,510
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	55,587,860	1.0937	50,825,490	55,587,860
D2 - FARM & RANCH IMP	7,343,520	N/A	7,343,520	7,343,520
E - NON-AG LAND AND IMPROVEMENTS	136,413,430	1.0142	134,503,481	136,413,430
F1 - COMMERCIAL REAL	129,535,910	0.8074	160,435,856	129,535,910
F2 - INDUSTRIAL REAL	197,606,050	N/A	197,606,050	197,606,050
G - ALL MINERALS	194,767,580	0.9690	200,998,535	194,767,580
J - ALL UTILITIES	138,678,630	0.9601	144,441,860	138,678,630
L1 - COMMERCIAL PERSONAL	38,081,640	N/A	38,081,640	38,081,640
L2 - INDUSTRIAL PERSONAL	113,089,490	N/A	113,089,490	113,089,490
M1 - MOBILE HOMES	29,052,500	N/A	29,052,500	29,052,500
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	149,880	N/A	149,880	149,880
S - SPECIAL INVENTORY	640,500	N/A	640,500	640,500
Subtotal	1,224,952,980		1,271,944,219	1,224,952,980
Less Total Deductions	96,158,347		99,492,447	96,158,347
Total Taxable Value	1,128,794,633		1,172,451,772	1,128,794,633

The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	1,143,108,833	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,128,794,633	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	1,143,108,833	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,128,794,633	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	1,143,108,833	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,128,794,633	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	1,143,108,833	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,128,794,633	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	14,314,200	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

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 Taxes

Property Tax Assistance

2021 Deduction Detail

082-Frio Frio County

082-903/Pearsall ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	45,004,200	45,004,200	45,004,200
Homestead - State-Mandated Over-65 or Disabled \$10,000	7,439,360	7,439,360	7,439,360
Homestead - 100% Disabled or Unemployable Veterans	3,106,620	3,106,620	3,106,620
Homestead - Disabled Veterans and Surviving Spouse	658,010	658,010	658,010
Homestead - Over-65 or Disabled Freeze Loss	9,829,497	13,121,677	9,829,497
Homestead - 10% Appraisal Cap Loss	632,030	673,950	632,030
Freeport	0	0	0
Pollution Control	29,488,630	29,488,630	29,488,630
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

082-903/Pearsall ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	45,004,200	45,004,200	45,004,200
Homestead - State-Mandated Over-65 or Disabled \$10,000	7,439,360	7,439,360	7,439,360
Homestead - 100% Disabled or Unemployable Veterans	3,106,620	3,106,620	3,106,620
Homestead - Disabled Veterans and Surviving Spouse	658,010	658,010	658,010
Homestead - Over-65 or Disabled Freeze Loss	9,829,497	13,121,677	9,829,497
Homestead - 10% Appraisal Cap Loss	632,030	673,950	632,030
Freeport	0	0	0
Pollution Control	29,488,630	29,488,630	29,488,630
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0

Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	96,158,347	99,492,447	96,158,347



Property Tax Assistance

2021 Confidence Interval Detail

Frio County

082-903/Pearsall ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	38,634,160	0.8832	43,743,388	10	1,025	0.032474789
A	38,453,620	0.9323	41,245,972	10	523	0.045459460
A	38,804,440	0.9235	42,018,885	10	343	0.006397875
A	38,296,700	1.0090	37,955,104	10	199	0.013280148
E	136,413,430	1.0142	134,503,481	20	1,594	0.029862493
F1	21,624,940	0.5450	39,678,789	14	153	0.385088130
F1	19,041,400	0.7166	26,571,867	11	37	0.040180082
F1	19,051,010	0.9424	20,215,418	8	12	0.062679458
G1	46,621,136	0.9709	48,018,474	9	44	0.000065687
G1	48,620,901	0.9655	50,358,261	7	19	0.000081679
G1	48,175,472	0.9689	49,721,821	5	10	0.000014683
G1	42,300,482	0.9642	43,871,066	3	4	0.000045120
Random Totals:	536,037,691		577,902,526	117	3,963	
CATG D1 EXCEPTION VALUES:	55,587,860		50,825,490			
CATG F1 EXCEPTION VALUES:	62,803,900		66,945,988			
CATG J EXCEPTION VALUES:	45,895,330		47,800,330			
Total Test Values	700,324,781		743,474,334			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	37,173,717

Confidence Interval Values(5)

Local Test Value:	700,324,781	OUTSIDE CONFIDENCE INTERVAL
State Lower Limit:	706,300,617	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	780,648,051	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values



Property Tax Assistance

2021 Stratified Ratio Detail

082/Frio County

Category A totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcel s	Stratum Sample Parcel s	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	21,140	0	613	0	0	8,122,700	1	43,74700	
2	R	21,141	57,220	10	1,025	382,150	432,678	38,634,160	0.8832	43,743,388	
3	R	57,221	93,310	10	523	732,400	785,558	38,453,620	0.9323	41,245,972	
4	R	93,311	140,810	10	343	1,129,910	1,223,481	38,804,440	0.9235	42,018,885	
5	R	140,811	99,999,999	10	199	1,988,670	1,970,968	38,296,700	1.0090	37,955,104	
Total				40	2,703	4,233,130	4,412,685	162,311,620		173,086,049	0.9378

Category E totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcel s	Stratum Sample Parcel s	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
0	R			20	1,594	2,486,130	2,451,208	136,413,430	1.0142	134,503,481	
Total				20	1,594	2,486,130	2,451,208	136,413,430		134,503,481	1.0142

Category F1 totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcel s	Stratum Sample Parcel s	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	74,800	0	202	0	0	7,014,660	1	7,014,660	
2	R	74,801	280,940	14	153	1,885,240	3,459,119	21,624,940	0.5450	39,678,789	
3	R	280,941	940,050	11	37	5,612,990	7,833,275	19,041,400	0.7166	26,571,867	

4	R	940,051	3,260,690	8	12	13,494,180	14,319,424	19,051,010	0.9424	20,215,418	
5	C	3,260,691	26,958,891	3	3	17,885,160	17,964,748	17,885,160	0.9956	17,964,748	
6	E	26,958,892	99,999,999	1	1	44,918,740	48,981,240	44,918,740	0.9171	48,981,240	
Total				37	408	83,796,310	92,557,806	129,535,910		160,426,722	0.8074

Category G1 totals

Stratum	Comp Code	Low Limit	High Limit	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	1	345,210	0	168	0	0	9,850,568	1	9,850,568	
2	R	345,211	2,100,831	9	44	8,298,518	8,546,916	46,621,136	0.9709	48,018,474	
3	R	2,100,832	3,247,770	7	19	17,423,890	18,047,350	48,620,901	0.9655	50,358,261	
4	R	3,247,771	6,755,440	5	10	22,070,982	22,779,615	48,175,472	0.9689	49,721,821	
5	R	6,755,441	99,999,999	3	4	29,659,572	30,759,653	42,300,482	0.9642	43,871,066	
Total				24	245	77,452,962	80,133,534	195,568,559		201,820,190	0.9690



Property Tax Assistance

2021 Field Studies Category Worksheet

082/Frio County

082-903/Pearsall ISD

CATEGORY A - STRATUM 2

\$21,141 - \$57,220



Legal Description	Account Number	Local Value	PTAD Value	Ratio
MH: LOT 18 BLK 3 FAIRVIEW	14838	43,970	65,935	0.6669
E/2 4-5 BLK 2 BLAC KALLER	1918	43,960	49,946	0.8802
TRACT 2 LALO TRE VINO SUBDIVISI CH RIS - MH	23883	27,600	36,000	0.7667
LT 3 BLK R PEARS ALL	23885	25,580	17,000	1.5047
4 4 DAVIS-PEARSA LL	3691	43,810	46,394	0.9443
LT 1 & 2 BLK V PEA RSALL	4915	52,660	63,497	0.8293
1 1 NATIONS PEAR SALL	5168	36,240	42,215	0.8585
7-8 1 DAVIS-PEARS ALL	6787	38,800	44,691	0.8682
90 X 135 OF 3 91 PE ARSALL	7461	21,510	22,000	0.9777
22-23 1 GROSS CA RTER PEARSALL	8680	48,020	45,000	1.0671
STRATUM 2 TOTAL S		382,150	432,678	0.8832

CATEGORY A - STRATUM 3**\$57,221 - \$93,310**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
MH: 96 1 BEATY SE ALE & FORWOOD S CH01089572A & SC H01089572B NTA14 62756 & NTA146275 7 M/H ELECTED RE AL	19826	76,610	110,222	0.6951
LOT 6 BLK 1 ESPIN OSA ADDITION	2351	75,380	76,271	0.9883
LOT 14 BLK 148 TH OMPSON SUBD AK A LOT 14 BLK 148 CITY OF PEARSAL L (USED TO BE HA LF OF LOTS 4-6)	4526	73,590	72,280	1.0181
1, 2, & S/2 3 1 BLAC KALLER	4624	62,260	81,199	0.7668
10 & PT OF 11 2 FRI O HEIGHTS PEARS ALL	499	60,300	71,341	0.8452
S29.10 OF LT 4 & 5 BLK 31 PEARSALL	5657	73,520	78,538	0.9361
36 THRU 39 1 WOO DLAWN PARK PEA RSALL	6539	65,170	74,768	0.8716
531 1412 ORTIZ PA BLO	8376	73,170	43,000	1.7016
4 & 45 OF 5 BLK 49 PEARSALL	9199	85,680	95,939	0.8931
1, 2, & W 1/2 OF 3 B LK 39 PEARSALL	95	86,720	82,000	1.0576
STRATUM 3 TOTAL S		732,400	785,558	0.9323

CATEGORY A - STRATUM 4**\$93,311 - \$140,810**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
7 & 8 4 UNIT 3 HORIZON WEST	13083	124,560	139,040	0.8959
1 THRU 3 BLK 53 PEARSALL	1360	99,120	101,213	0.9793
10 THRU 12 BLK Y PEARSALL	1893	113,740	117,393	0.9689
LOT 2 DAVID MARTINEZ SUBD RECORDED ENV 138B	21524	112,890	138,848	0.8130
E1/2 OF 5, ALL 6 BLK 49 PEARSALL LOAN #0036113	2902	116,330	125,814	0.9246
W1/2 OF 3 75 PEAR SALL	2903	137,370	128,962	1.0652
4-5 BLK 53 PEARS ALL	4542	109,440	123,141	0.8887
5 BLK 1 TYNER HEIGHTS	7279	104,760	122,388	0.8560
13-14 3 SUNSET	8456	108,830	117,499	0.9262
35-36 8 UNIT 1 NORTH HILL	9593	102,870	109,183	0.9422
STRATUM 4 TOTALS		1,129,910	1,223,481	0.9235

CATEGORY A - STRATUM 5**\$140,811 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 2 BLOCK 1 BUCK MEADOWS SUB DIVISION	20928	236,190	231,057	1.0222
LOT 9 BLOCK 1 BUCK MEADOWS SUB DIVISION	20935	241,640	206,144	1.1722
530 1411 ORTIZ PABLO	2313	148,980	160,000	0.9311
TS 7 & 8 & W 20LT 9 BLK 146 PEARSALL	4702	154,050	156,620	0.9836
496 1413 MORALES P F	5693	182,630	193,379	0.9444
1 99 PEARSALL	6405	249,660	212,192	1.1766
1-2 97 PEARSALL	6668	140,950	160,000	0.8809
5 BLK 4 TYNER HEIGHTS	6895	270,910	282,647	0.9585
LT 1 BLK K PEARSALL	8548	140,990	169,581	0.8314
1 BLK 8 TYNER HEIGHTS PEARSALL	9169	222,670	199,348	1.1170
STRATUM 5 TOTALS		1,988,670	1,970,968	1.0090

Category A - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	613	0	0	8,122,700	1	8,122,700	
2	R	10	1,025	382,150	432,678	38,634,160	0.8832	43,743,388	
3	R	10	523	732,400	785,558	38,453,620	0.9323	41,245,972	
4	R	10	343	1,129,910	1,223,481	38,804,440	0.9235	42,018,885	
5	R	10	199	1,988,670	1,970,968	38,296,700	1.0090	37,955,104	
Total		40	2,703	4,233,130	4,412,685	162,311,620		173,086,049	0.9378

CATEGORY E - STRATUM 0
\$1 - \$99,999,999,999



Legal Description	Account Number	Local Value	PTAD Value	Ratio
334 228 GONBAULT CHARLES EFF ACR ES 681.84 ACRES 3 30.59	11884	981,860	925,652	1.0607
769 11 3/4 FLORES ROMAN	1621	145,230	154,214	0.9417
799 11 1/2 DALBRAI L JOE	17095	115,170	119,103	0.9670
TR 26A NATIONS W OODLANDS A 217 7 6 CASTRO HENRY	20729	84,690	77,500	1.0928
496 1413 MORALES P F EFF ACRES 22. 13 ACRES 1.0	21823	258,170	222,360	1.1610
212 85 CASTRO HE NRY	22754	196,470	267,000	0.7358
LOT 157 PATTON R ANCH ESTATE SU P HASE IV	22856	28,650	27,500	1.0418
LOT 162 PATTON R ANCH ESTATE SU P HASE IV EFF ACRE S 2.0 ACRES 1	22861	31,080	25,000	1.2432
LOT 172 UNIT 5 PAT TON RANCH ESTAT ES UNIT 5	23024	29,040	25,000	1.1616
LOT 267 UNIT 6 PAT TON RANCH ESTAT ES UNIT 6	23731	29,040	28,500	1.0189
LOT 305 UNIT 7 PAT TON RANCH ESTAT ES UNIT 7	24010	29,900	25,000	1.196
426 19 I & G N R R CO	24379M	24,320	23,026	1.0562
797 1/22 COX LORI NDA TRACT 3	25063	122,020	121,265	1.0062
LOT 2 JAXON PAR K SUBDIVISION AK A 797 1/22 COX LO RINDA	25281	24,250	21,840	1.1103
LOT 11 JAXON PAR K SUBDIVISION AK A 797 1/22 COX LO RINDA	25292	24,250	24,350	0.9959

LOT 12 JAXON PARK SUBDIVISION AK A 797 1/22 COX LO RINDA	25293	24,250	24,350	0.9959
602 1180 SATUCHE ANASTACIO TRACT 3	25309	63,570	65,000	0.978
533 1102 OGE ADO LPH TRACT 1	7660	165,390	169,900	0.9735
496 1413 MORALES P F HOUSE ON 600-2012-1400 EFF ACRES 9.32 ACRES 1.0	9406	85,870	83,838	1.0242
556 289 POITEVENT J	9493M	22,910	20,810	1.1009
STRATUM 0 TOTAL S		2,486,130	2,451,208	1.0142

Category E - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
0	R	20	1,594	2,486,130	2,451,208	136,413,430	1.0142	134,503,481	
Total		20	1,594	2,486,130	2,451,208	136,413,430		134,503,481	1.0142

CATEGORY F1 - STRATUM 2

\$74,801 - \$280,940

Legal Description	Account Number	Local Value	PTAD Value	Ratio
530 1411 ORTIZ PA BLO MHS ON ACC #600-2013-2850	14241	236,310	944,112	0.2503
1,2,& W 15 OF 3 BL K 28 PEARSALL PP 9059-110-2100	1516	115,990	179,875	0.6448
530 1411 ORITZ PA BLO .15 AC IN ROA D PP ON ACCT# 90 52-100-249	15256	216,820	372,032	0.5828
1 & 2 6 FRIO HTS P EARSALL PP#2267 8	1823	117,910	134,531	0.8765
1 THRU 4 & 11 THR U 13 BLK 3 PP: 901 5-120-610 P 9689 D BA/ REYS PLUMBIN G SERVICE	365	148,460	241,164	0.6156
799 1150 DALBRIL JOE PP ACCT#9075 -2014-100	4687	95,880	99,825	0.9605
1439 12 MOORE R A	5874	100,740	99,655	1.0109
S/2 OF 8, ALL 9-10 BLK 10 PEAR DBA/ NAPA 9075-190-710	6080	82,950	212,150	0.3910
PT OF 1, ALL 2 & N 54 OF 3 BLK 116 DB A: EXECUTIVE INN I MP ON #600-2-600	705	186,620	253,636	0.7358
10 OF 3, ALL OF 4 T HRU 12 BLK 4 CITY PARK M/HS ON NO TES	7108	76,900	79,200	0.9710
NW 1/4 OF BLK 115 PEARSALL DBA:G OLDEN CHICK PP-9 058-2015-400	739	113,810	155,739	0.7308
6-7 1 COL PROG 90 59-2012-300 P 2110 5	7838	94,950	111,298	0.8531
S 1/2 OF 3, ALL 4 & 5 BLK 14 DBA:M T & N 9056-140-50 P# 24051 & 22680	7957	157,210	304,512	0.5163

PT 11 & 12 BLK 16 PEARSALL	9221	140,690	271,390	0.5184
STRATUM 2 TOTAL S		1,885,240	3,459,119	0.5450

CATEGORY F1 - STRATUM 3

\$280,941 - \$940,050

Legal Description	Account Number	Local Value	PTAD Value	Ratio
3 2 FRIO HOSPITAL BUSINESS PARK P P@ 9080-70-1885 P P@9073-2020-100/P #24905	16345	507,320	614,246	0.8259
LOT 1 BLK 1 MELE NDEZ SUBDIVISI A KA/LOT 1 BLK 2 W ESTVIEW SUBD 905 8-2014-300	17229	669,180	685,818	0.9757
LOT 6 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP 9059-2 005-100/9089-2019- 400 PP 9089-2010-1 00	17561	685,600	1,155,529	0.5933
648 1410 J J VELAS CO (12.07 AC IN AB ST 648, .815 IN ABS T 907, .11 IN ABST 1 465) PP 9007-2004-4 0	2558	726,220	901,043	0.8060
143.27 X 211.86 OF LOT 1 PP ON 9058- 2003-200 MCDONA LDS 9073-2011-130 0/9089-2019-200	2959	651,180	904,053	0.7203
530 1411 ORTIZ PA BLO 9073-2012-110 0 NMHG FINANCIAL	3630	667,910	826,956	0.8077
331 1408 GARCIA D OLORES PP 9073-2 001-140 PP 9073-20 01-180 HIGH Q INC PP 9073-2020-600	4684	354,520	696,293	0.5092
530 1411 ORTIZ PA BLO 9052-160-600	6435	464,240	808,217	0.5744
107 1 B S & F AKA: AUCTION BARN 90 62-190-100-95 9073- 2004-150,9073-2011- 700	6446	285,540	379,347	0.7527
530 1411 ORTIZ PA BLO .535 AC SUBD 3 & 1.577 AC SUBD 8 -WITHIN THE 2.11 2 ABOUT .212 OUT OF RD, 9052	6908	315,700	411,500	0.7672

531 1412 ORTIZ PA BLO	8526	285,580	450,273	0.6342
STRATUM 3 TOTAL S		5,612,990	7,833,275	0.7166

CATEGORY F1 - STRATUM 4**\$940,051 - \$3,260,690**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 2 RANGER PR ESERVE SUBDIVIS PP#9059-2007-100,9 089-2019-500 ABS 1 067)OLD MAP K3 C ODE 1455	14559	2,056,860	1,791,936	1.1478
LOT 1R BLK 3 FRIO HOSPITAL BUSINE SS PARK 9052-2011 -100	16157	1,113,010	1,807,920	0.6156
LOT 12 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP @ 906 4-2006-100	17592	1,095,770	859,107	1.2755
LOT 3 - A BLK 1 RE PLAT OF FRIO HOS PITAL BUSINESS P ARK SUB	19056	2,200,000	1,800,837	1.2217
LOT 1 HEB PEARS ALL SUBD P#21120 P#22680,17760,2168 8 PP-9054-2012-200, 9073-2008-300 SUB D ENV 124 //L	20197	3,129,810	3,889,125	0.8048
799 11 1/2 DALBRAI L JOE MH ON ACC 600-2012-1500 PP@ 9059-2012-100 PP@ 9089-2017-15	2455	1,369,930	1,167,915	1.1730
ABST 531 1412 PAB LO ORTIZ 9058-201 0-600 CHURCHS 90 59-100-100-95 PP V ALLEY MART 9059- 2003-100 PP FOR	3220	957,600	1,057,547	0.9055
531 1412 ORTIZ PA BLO PERS PROP @ 9060-190-1700 PP @9073-2012-1000	7689	1,571,200	1,945,037	0.8078
STRATUM 4 TOTAL S		13,494,180	14,319,424	0.9424

CATEGORY F1 - STRATUM 5**\$3,260,691 - \$26,958,891**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 4 PEARSALL T RAVEL CENTER SU BD PP 9059-2009-10 0 OLD MAP J6 9073 -2014-700 AKA: AB S 531 SEE P#121	12161	3,864,010	3,953,369	0.9774
331 1408 GARCIA D OLORES PP@9089- 2010-200	13450	9,264,260	9,186,600	1.0085
LOT 9 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP 9080-2 011-100 P#20564 PP 9073-2011-600 & P# 21026	20038	4,756,890	4,824,779	0.9859
STRATUM 5 TOTAL S		17,885,160	17,964,748	0.9956

CATEGORY F1 - STRATUM 6**\$26,958,892 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOTS 4 & 5 BLK 3 F RIO HOSPITAL BUS INESS PARKPP@90 73-2013-1300 SOUT H TEXAS DETENTI ON/PP 9073-2020-4 00	17621	44,918,740	48,981,240	0.9171
STRATUM 6 TOTAL S		44,918,740	48,981,240	0.9171

Category F1 - Totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	202	0	0	7,014,660	1	7,014,660	
2	R	14	153	1,885,240	3,459,119	21,624,940	0.5450	39,678,789	
3	R	11	37	5,612,990	7,833,275	19,041,400	0.7166	26,571,867	
4	R	8	12	13,494,180	14,319,424	19,051,010	0.9424	20,215,418	
5	C	3	3	17,885,160	17,964,748	17,885,160	0.9956	17,964,748	
6	E	1	1	44,918,740	48,981,240	44,918,740	0.9171	48,981,240	
Total		37	408	83,796,310	92,557,806	129,535,910		160,426,722	0.8074



Property Tax Assistance

2021 ISD Productivity Values Report

082/Frio County

PRODUCTIVITY COMPARISON

Land Class	No.Acre	Reported Value s \$/ Acre	Reported Value s	PTAD Values \$/ Acre	PTAD Values
IRRIGATED CR OP	26,741	408.76	10,930,600	359.58	9,615,529
DRY CROP	30,617	109.88	3,364,210	93.71	2,869,119
BARREN	0		0		0
ORCHARD	108	441.85	47,720	441.85	47,720
IMPROVED PAS TURE	76,655	102.08	7,825,110	82.80	6,347,034
NATIVE PASTU RE	323,435	103.28	33,402,330	98.72	31,929,503
QUARANTINED LAND	0		0		0
WILDLIFE MAN AGEMENT	168		17,890		16,585
TIMBER AT PR ODUCTIVITY	0		0		0
TIMBER AT 197 8 MARKET	0		0		0
TRANSITION TO TIMBER	0		0		0
TIMBER AT RES TRICTED	0		0		0
OTHER	0		0		0
Category Totals	457,724		\$55,587,860		\$50,825,490

Ratio: 1.0937

WILDLIFE MANAGEMENT

Previous Land Class	No.Acres	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CROPLAND	0	0.00	0
DRY CROPLAND	0	0.00	0
BARREN	0	0.00	0
ORCHARD	0	0.00	0
IMPROVED PASTURE	0	0.00	0
NATIVE PASTURE	168	98.72	16,585
QUARANTINED LAND	0	0.00	0
OTHER	0	0.00	0
Totals	168		\$16,585

TRANSITION TO TIMBER

Previous Land Class	No.Acres	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CROPLAND	0	0.00	0
DRY CROPLAND	0	0.00	0
BARREN	0	0.00	0
ORCHARD	0	0.00	0
IMPROVED PASTURE	0	0.00	0
NATIVE PASTURE	0	0.00	0
QUARANTINED LAND	0	0.00	0
WILDLIFE MANAGEMENT	0	0.00	0
OTHER	0	0.00	0
Totals	0		\$0

 Taxes

Property Tax Assistance

2021 Category J Worksheet**082/Frio County****082-903/Pearsall ISD**

Company	Local Value	PTAD Value	Ratio
31010	19,815,410	20,828,020	0.9514
41002	1,533,090	1,772,207	0.8651
51003	22,524,480	23,496,382	0.9586
61159	2,022,350	1,703,721	1.1870
Sample Totals	45,895,330	47,800,330	0.9601



Taxes

Property Tax Assistance

2021 Category G Worksheet

Frio County

082-903/Pearsall ISD

CATEGORY G1 - STRATUM 2

\$345,211 - \$2,100,831

Property ID	Local Value	PTAD Value	Ratio
TXO01 018649	811,700	832,893	0.9746
TXO01 018726	1,013,390	1,048,369	0.9666
TXO01 018737	498,980	513,704	0.9713
TXO01 019079	595,190	608,670	0.9779
TXO01 019114	1,738,080	1,799,363	0.9659
TXO01 019133	509,710	526,547	0.9680
TXO01 019233	1,231,730	1,261,388	0.9765
TXO01 020045	1,092,469	1,112,954	0.9816
TXO01 020089	807,269	843,028	0.9576
Stratum 2 Totals	8,298,518	8,546,916	0.9709

CATEGORY G1 - STRATUM 3

\$2,100,832 - \$3,247,770

Property ID	Local Value	PTAD Value	Ratio
TXO01 015405	2,205,670	2,255,732	0.9778
TXO01 015507	2,126,110	2,191,824	0.9700
TXO01 017188	2,598,870	2,696,769	0.9637
TXO01 017900	3,029,040	3,182,266	0.9519
TXO01 018303	2,342,601	2,413,996	0.9704
TXO01 019115	2,193,019	2,280,383	0.9617
TXO01 019252	2,928,580	3,026,380	0.9677
Stratum 3 Totals	17,423,890	18,047,350	0.9655

CATEGORY G1 - STRATUM 4

\$3,247,771 - \$6,755,440

Property ID	Local Value	PTAD Value	Ratio
TXO01 015855	3,650,862	3,782,513	0.9652
TXO01 019235	3,340,200	3,419,263	0.9769
TXO01 019760	4,778,850	4,934,703	0.9684
TXO01 019955	4,926,910	5,099,324	0.9662
TXO01 020166	5,374,160	5,543,812	0.9694
Stratum 4 Totals	22,070,982	22,779,615	0.9689

CATEGORY G1 - STRATUM 5

\$6,755,441 - \$99,999,999,999

Property ID	Local Value	PTAD Value	Ratio
TXO01 017266	13,329,512	13,775,727	0.9676
TXO01 017440	7,488,860	7,735,919	0.9681
TXO01 018191	8,841,200	9,248,007	0.9560
Stratum 5 Totals	29,659,572	30,759,653	0.9642

Category G - Totals

Catg	Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
G1	1	U	0	168	0	0	9,850,568	1	9,850,568	
G1	2	R	9	44	8,298,518	8,546,916	46,621,136	0.9709	48,018,474	
G1	3	R	7	19	17,423,890	18,047,350	48,620,901	0.9655	50,358,261	
G1	4	R	5	10	22,070,982	22,779,615	48,175,472	0.9689	49,721,821	
G1	5	R	3	4	29,659,572	30,759,653	42,300,482	0.9642	43,871,066	
Total			24	245	77,452,962	80,133,534	195,568,559		201,820,190	0.9690



Property Tax Assistance

2021 ISD Summary Worksheet

Devine ISD (all splits) Frio County Medina County

082-Frio/Frio County

163-901/Devine ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	3,056,970	N/A	3,056,970	3,056,970
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	277,490	N/A	277,490	277,490
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	4,864,439	N/A	4,864,439	4,864,439
D2 - FARM & RANCH IMP	2,185,390	N/A	2,185,390	2,185,390
E - NON-AG LAND AND IMPROVEMENTS	36,400,040	N/A	36,400,040	36,400,040
F1 - COMMERCIAL REAL	557,580	N/A	557,580	557,580
F2 - INDUSTRIAL REAL	258,930	N/A	258,930	258,930
G - ALL MINERALS	1,805,690	N/A	1,805,690	1,805,690
J - ALL UTILITIES	3,817,330	N/A	3,817,330	3,817,330
L1 - COMMERCIAL PERSONAL	2,385,740	N/A	2,385,740	2,385,740
L2 - INDUSTRIAL PERSONAL	661,270	N/A	661,270	661,270
M1 - MOBILE HOMES	4,780,820	N/A	4,780,820	4,780,820
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	35,020	N/A	35,020	35,020
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	61,086,709	0	61,086,709	61,086,709
Less Total Deductions	6,931,939	0	6,931,939	6,931,939

Total Taxable Value	54,154,770	0	54,154,770	54,154,770
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	55,342,250	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	54,154,770	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	55,342,250	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	54,154,770	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	55,342,250	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	54,154,770	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	55,342,250	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	54,154,770	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	1,187,480	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED.

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163-Medina/Medina County

163-901/Devine ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	313,174,070	0.9311	336,348,480	313,174,070
B - MULTIFAMILY	9,613,300	N/A	9,613,300	9,613,300
C1 - VACANT LOTS	42,251,310	1.0752	39,296,233	42,251,310
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	9,433,303	1.0572	8,922,730	9,433,303
D2 - FARM & RANCH IMP	5,371,379	N/A	5,371,379	5,371,379
E - NON-AG LAND AND IMPROVEMENTS	116,926,269	0.9141	127,914,089	116,926,269
F1 - COMMERCIAL REAL	59,492,769	0.9312	63,888,283	59,492,769
F2 - INDUSTRIAL REAL	1,836,780	N/A	1,836,780	1,836,780
G - ALL MINERALS	1,196,110	N/A	1,196,110	1,196,110
J - ALL UTILITIES	18,776,370	N/A	18,776,370	18,776,370
L1 - COMMERCIAL PERSONAL	15,657,440	N/A	15,657,440	15,657,440
L2 - INDUSTRIAL PERSONAL	20,912,630	N/A	20,912,630	20,912,630
M1 - MOBILE HOMES	19,961,870	N/A	19,961,870	19,961,870
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	299,720	N/A	299,720	299,720
S - SPECIAL INVENTORY	9,336,990	N/A	9,336,990	9,336,990
Subtotal	644,240,310	0	679,332,404	644,240,310
Less Total Deductions	118,275,814	0	127,789,183	118,275,814

Total Taxable Value	525,964,496	0	551,543,221	525,964,496
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	544,072,273	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	525,964,496	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	544,072,273	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	525,964,496	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	544,072,273	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	525,964,496	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	544,072,273	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	525,964,496	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	18,107,777	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED
BECAUSE YOUR SCHOOL DISTRICT IS UNLAWFUL AS OF THE GRACE PERIOD

BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR TWO OF THE GRACE PERIOD.

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Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	316,231,040	0.9317	339,405,450	316,231,040
B - MULTIFAMILY	9,613,300	N/A	9,613,300	9,613,300
C1 - VACANT LOTS	42,528,800	1.0747	39,573,723	42,528,800
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,297,742	1.0370	13,787,169	14,297,742
D2 - FARM & RANCH IMP	7,556,769	N/A	7,556,769	7,556,769
E - NON-AG LAND AND IMPROVEMENTS	153,326,309	0.9331	164,314,129	153,326,309
F1 - COMMERCIAL REAL	60,050,349	0.9318	64,445,863	60,050,349
F2 - INDUSTRIAL REAL	2,095,710	N/A	2,095,710	2,095,710
G - ALL MINERALS	3,001,800	N/A	3,001,800	3,001,800
J - ALL UTILITIES	22,593,700	N/A	22,593,700	22,593,700
L1 - COMMERCIAL PERSONAL	18,043,180	N/A	18,043,180	18,043,180
L2 - INDUSTRIAL PERSONAL	21,573,900	N/A	21,573,900	21,573,900
M1 - MOBILE HOMES	24,742,690	N/A	24,742,690	24,742,690
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	334,740	N/A	334,740	334,740
S - SPECIAL INVENTORY	9,336,990	N/A	9,336,990	9,336,990
Subtotal	705,327,019		740,419,113	705,327,019
Less Total Deductions	125,207,753		134,721,122	125,207,753
Total Taxable Value	580,119,266		605,697,991	580,119,266

The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	599,414,523	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	580,119,266	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	599,414,523	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	580,119,266	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	599,414,523	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	580,119,266	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	599,414,523	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	580,119,266	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	19,295,257	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

 Taxes

Property Tax Assistance

2021 Deduction Detail

082-Frio Frio County

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	4,082,480	4,082,480	4,082,480
Homestead - State-Mandated Over-65 or Disabled \$10,000	747,640	747,640	747,640
Homestead - 100% Disabled or Unemployable Veterans	939,630	939,630	939,630
Homestead - Disabled Veterans and Surviving Spouse	102,860	102,860	102,860
Homestead - Over-65 or Disabled Freeze Loss	807,239	807,239	807,239
Homestead - 10% Appraisal Cap Loss	252,090	252,090	252,090
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

163-Medina Medina County

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	49,652,777	49,652,777	49,652,777
Homestead - State-Mandated Over-65 or Disabled \$10,000	8,458,923	8,458,923	8,458,923
Homestead - 100% Disabled or Unemployable Veterans	13,586,617	13,586,617	13,586,617
Homestead - Disabled Veterans and Surviving Spouse	1,611,195	1,611,195	1,611,195
Homestead - Over-65 or Disabled Freeze Loss	24,006,792	32,049,419	24,006,792
Homestead - 10% Appraisal Cap Loss	19,875,289	21,346,031	19,875,289
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	72,030	72,030	72,030
Deferred Taxes	618,409	618,409	618,409
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	393,782	393,782	393,782
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	53,735,257	53,735,257	53,735,257
Homestead - State-Mandated Over-65 or Disabled \$10,000	9,206,563	9,206,563	9,206,563
Homestead - 100% Disabled or Unemployable Veterans	14,526,247	14,526,247	14,526,247
Homestead - Disabled Veterans and Surviving Spouse	1,714,055	1,714,055	1,714,055
Homestead - Over-65 or Disabled Freeze Loss	24,814,031	32,856,658	24,814,031
Homestead - 10% Appraisal Cap Loss	20,127,379	21,598,121	20,127,379

Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	72,030	72,030	72,030
Deferred Taxes	618,409	618,409	618,409
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	393,782	393,782	393,782
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	125,207,753	134,721,122	125,207,753



Property Tax Assistance

2021 ISD Summary Worksheet

Hondo ISD (all splits) Frio County Medina County

082-Frio/Frio County

163-904/Hondo ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	76,250	N/A	76,250	76,250
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	4,914,400	N/A	4,914,400	4,914,400
D2 - FARM & RANCH IMP	432,070	N/A	432,070	432,070
E - NON-AG LAND AND IMPROVEMENTS	4,141,240	N/A	4,141,240	4,141,240
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	3,965,290	N/A	3,965,290	3,965,290
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	482,890	N/A	482,890	482,890
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	14,012,140	0	14,012,140	14,012,140
Less Total Deductions	330,724	0	330,724	330,724

Total Taxable Value	13,681,416	0	13,681,416	13,681,416
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	13,756,416	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	13,681,416	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	13,756,416	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	13,681,416	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	13,756,416	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	13,681,416	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	13,756,416	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	13,681,416	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	75,000	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED.

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163-Medina/Medina County

163-904/Hondo ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	361,546,413	0.9450	382,588,797	361,546,413
B - MULTIFAMILY	4,518,140	N/A	4,518,140	4,518,140
C1 - VACANT LOTS	82,395,351	1.0937	75,336,336	82,395,351
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	34,108,237	0.9872	34,550,579	34,108,237
D2 - FARM & RANCH IMP	16,444,485	N/A	16,444,485	16,444,485
E - NON-AG LAND AND IMPROVEMENTS	205,131,128	0.9346	219,485,478	205,131,128
F1 - COMMERCIAL REAL	92,586,845	0.9305	99,502,251	92,586,845
F2 - INDUSTRIAL REAL	45,647,080	N/A	45,647,080	45,647,080
G - ALL MINERALS	775,680	N/A	775,680	775,680
J - ALL UTILITIES	36,586,340	N/A	36,586,340	36,586,340
L1 - COMMERCIAL PERSONAL	35,870,760	N/A	35,870,760	35,870,760
L2 - INDUSTRIAL PERSONAL	143,592,440	N/A	143,592,440	143,592,440
M1 - MOBILE HOMES	20,321,550	N/A	20,321,550	20,321,550
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	1,002,020	N/A	1,002,020	1,002,020
S - SPECIAL INVENTORY	2,839,460	N/A	2,839,460	2,839,460
Subtotal	1,083,365,929	0	1,119,061,396	1,083,365,929
Less Total Deductions	155,958,324	0	166,456,970	155,958,324

Total Taxable Value	927,407,605	0	952,604,426	927,407,605
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The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	949,361,144	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	927,407,605	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	949,361,144	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	927,407,605	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	949,361,144	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	927,407,605	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	949,361,144	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	927,407,605	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	21,953,539	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	361,622,663	0.9450	382,665,047	361,622,663
B - MULTIFAMILY	4,518,140	N/A	4,518,140	4,518,140
C1 - VACANT LOTS	82,395,351	1.0937	75,336,336	82,395,351
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	39,022,637	0.9888	39,464,979	39,022,637
D2 - FARM & RANCH IMP	16,876,555	N/A	16,876,555	16,876,555
E - NON-AG LAND AND IMPROVEMENTS	209,272,368	0.9358	223,626,718	209,272,368
F1 - COMMERCIAL REAL	92,586,845	0.9305	99,502,251	92,586,845
F2 - INDUSTRIAL REAL	45,647,080	N/A	45,647,080	45,647,080
G - ALL MINERALS	775,680	N/A	775,680	775,680
J - ALL UTILITIES	40,551,630	N/A	40,551,630	40,551,630
L1 - COMMERCIAL PERSONAL	35,870,760	N/A	35,870,760	35,870,760
L2 - INDUSTRIAL PERSONAL	143,592,440	N/A	143,592,440	143,592,440
M1 - MOBILE HOMES	20,804,440	N/A	20,804,440	20,804,440
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	1,002,020	N/A	1,002,020	1,002,020
S - SPECIAL INVENTORY	2,839,460	N/A	2,839,460	2,839,460
Subtotal	1,097,378,069		1,133,073,536	1,097,378,069
Less Total Deductions	156,289,048		166,787,694	156,289,048
Total Taxable Value	941,089,021		966,285,842	941,089,021

The taxable values shown here will not match the values reported by your appraisal district.

See the ISD DEDUCTION Report for a breakdown of deduction values.

Government Code subsections 403.302(j) and (k) require the Comptroller's office to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	963,117,560	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	941,089,021	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	963,117,560	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	941,089,021	T2 minus 50% of the loss to the local optional percentage homestead exemption

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	963,117,560	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	941,089,021	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	963,117,560	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	941,089,021	T8 minus 50% of the loss to the local optional percentage homestead exemption

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	22,028,539	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption

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 Taxes

Property Tax Assistance

2021 Deduction Detail

082-Frio Frio County

163-904/Hondo ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	225,000	225,000	225,000
Homestead - State-Mandated Over-65 or Disabled \$10,000	40,000	40,000	40,000
Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	0	0	0
Homestead - Over-65 or Disabled Freeze Loss	65,724	65,724	65,724
Homestead - 10% Appraisal Cap Loss	0	0	0
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0

Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

163-Medina Medina County

163-904/Hondo ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	62,378,539	62,378,539	62,378,539
Homestead - State-Mandated Over-65 or Disabled \$10,000	11,687,904	11,687,904	11,687,904
Homestead - 100% Disabled or Unemployable Veterans	10,748,787	10,748,787	10,748,787
Homestead - Disabled Veterans and Surviving Spouse	1,639,887	1,639,887	1,639,887
Homestead - Over-65 or Disabled Freeze Loss	37,366,696	46,281,449	37,366,696
Homestead - 10% Appraisal Cap Loss	27,214,156	28,798,049	27,214,156
Freeport	0	0	0
Pollution Control	3,563,220	3,563,220	3,563,220
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	27,300	27,300	27,300
Deferred Taxes	844,965	844,965	844,965
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	476,870	476,870	476,870
Homestead - Surviving S pouse Service Member KI A	10,000	10,000	10,000
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

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Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	62,603,539	62,603,539	62,603,539
Homestead - State-Manda ted Over-65 or Disable d \$10,000	11,727,904	11,727,904	11,727,904
Homestead - 100% Disabl ed or Unemployable Veter ans	10,748,787	10,748,787	10,748,787
Homestead - Disabled Vet erans and Surviving Spo use	1,639,887	1,639,887	1,639,887
Homestead - Over-65 or D isabled Freeze Loss	37,432,420	46,347,173	37,432,420
Homestead - 10% Apprais al Cap Loss	27,214,156	28,798,049	27,214,156

Freeport	0	0	0
Pollution Control	3,563,220	3,563,220	3,563,220
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	27,300	27,300	27,300
Deferred Taxes	844,965	844,965	844,965
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	476,870	476,870	476,870
Homestead - Surviving Spouse Service Member KIA	10,000	10,000	10,000
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	156,289,048	166,787,694	156,289,048