



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2023 Deduction Detail

### 082-Frio Frio County

#### 082-902/Dilley ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	38,037,410	38,037,410	38,037,410
Homestead - State-Mandated Over-65 or Disabled \$10,000	613,750	613,750	613,750
Homestead - 100% Disabled or Unemployable Veterans	353,420	353,420	353,420
Homestead - Disabled Veterans and Surviving Spouse	87,000	87,000	87,000
Homestead - Over-65 or Disabled Freeze Loss	1,485,419	2,990,350	1,485,419
Homestead - 10% Appraisal Cap Loss	745,990	896,299	745,990
Freeport	0	0	0
Pollution Control	14,238,080	14,238,080	14,238,080
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	136,969	136,969	136,969
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market 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

## 142-La Salle La Salle County

### 082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	1,419,959	1,419,959	1,419,959
Homestead - State-Manda ted Over-65 or Disable d \$10,000	51,870	51,870	51,870
Homestead - 100% Disabl ed or Unemployable Veter ans	0	0	0
Homestead - Disabled Vet erans and Surviving Spo use	7,500	7,500	7,500
Homestead - Over-65 or D isabled Freeze Loss	44,311	44,311	44,311
Homestead - 10% Apprais al Cap Loss	253,531	253,531	253,531
Freeport	0	0	0
Pollution Control	1,183,230	1,183,230	1,183,230
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion 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 PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	39,457,369	39,457,369	39,457,369
Homestead - State-Mandated Over-65 or Disabled \$10,000	665,620	665,620	665,620
Homestead - 100% Disabled or Unemployable Veterans	353,420	353,420	353,420
Homestead - Disabled Veterans and Surviving Spouse	94,500	94,500	94,500
Homestead - Over-65 or Disabled Freeze Loss	1,529,730	3,034,661	1,529,730
Homestead - 10% Appraisal Cap Loss	999,521	1,149,830	999,521

<b>Freeport</b>	0	0	0
<b>Pollution Control</b>	15,421,310	15,421,310	15,421,310
<b>Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement</b>	0	0	0
<b>Tax Increment Financing</b>	0	0	0
<b>Low Income Housing, Counties Under 1.8 Million Pop</b>	0	0	0
<b>Solar and Wind-Powered</b>	0	0	0
<b>Deferred Taxes</b>	136,969	136,969	136,969
<b>Prorations</b>	0	0	0
<b>Home Donated by Charity to Disabled Veterans</b>	0	0	0
<b>Disaster Reappraisal Market Value Adjustment</b>	0	0	0
<b>Homestead - Surviving Spouse 100% Disabled</b>	0	0	0
<b>Homestead - Surviving Spouse Service Member KIA</b>	0	0	0
<b>Homestead - Surviving Spouse First Responder LOD</b>	0	0	0
<b>Loss to Special Valuation</b>	0	0	0
<b>Bullion Depository</b>	0	0	0
<b>Personal Property In Transit</b>	0	0	0
<b>Total Deductions Allowed in PVS</b>	58,658,439	60,313,679	58,658,439



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## 2023 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	9,725,420	0.7795	12,476,485	10	320	0.055635771
A	10,527,840	0.7377	14,271,167	10	172	0.033340098
A	11,373,780	0.8748	13,001,578	10	115	0.025761040
A	12,682,440	0.9132	13,887,911	9	70	0.028477223
E	46,604,150	0.8395	55,514,175	10	544	0.037366111
F1	9,953,940	0.9576	10,394,674	9	51	0.000901667
F1	12,883,940	0.9386	13,726,763	6	18	0.016910690
F1	8,018,050	0.9741	8,231,042	2	3	0.000020362
G1	117,927,198	1.0113	116,609,511	8	33	0.000207855
G1	115,048,999	1.0060	114,362,822	6	12	0.001428681
G1	108,592,179	1.0111	107,400,039	5	7	0.000707363
Random Totals:	463,337,936		479,876,167	85	1,345	
CATG D1 EXCEPTION VALUES:	17,835,597		19,246,933			
CATG F1 EXCEPTION VALUES:	45,792,090		40,956,609			
CATG G1 EXCEPTION VALUES:	105,763,590		107,077,442			
CATG J EXCEPTION VALUES:	26,151,830		26,640,874			
Total Test Values	658,881,043		673,798,025			

## Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	33,689,901

**Confidence Interval Values(5)**

<b>Local Test Value:</b>	658,881,043	WITHIN CONFIDENCE INTERVAL
<b>State Lower Limit:</b>	640,108,124	(State Test Value minus Margin of Error or Percent)
<b>State Upper Limit:</b>	707,487,926	(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





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## 2023 Stratified Ratio Detail

082/Frio County

**082-902/Dilley ISD**

**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	210	0	0	1,968,210	1	1,968,210	
2	R	10	320	290,590	372,797	9,725,420	0.7795	12,476,485	
3	R	10	172	590,970	801,115	10,527,840	0.7377	14,271,167	
4	R	10	115	978,690	1,118,712	11,373,780	0.8748	13,001,578	
5	R	9	70	1,728,520	1,892,911	12,682,440	0.9132	13,887,911	
<b>Total</b>		<b>39</b>	<b>887</b>	<b>3,588,770</b>	<b>4,185,535</b>	<b>46,277,690</b>		<b>55,605,351</b>	<b>0.8323</b>

**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	10	544	1,054,280	1,255,810	46,604,150	0.8395	55,514,175	
<b>Total</b>		<b>10</b>	<b>544</b>	<b>1,054,280</b>	<b>1,255,810</b>	<b>46,604,150</b>		<b>55,514,175</b>	<b>0.8395</b>

**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	91	0	0	3,918,350	1	3,918,350	
2	R	9	51	1,349,840	1,409,562	9,953,940	0.9576	10,394,674	
3	R	6	18	4,799,520	5,113,739	12,883,940	0.9386	13,726,763	
4	C	3	3	6,820,240	7,337,058	6,820,240	0.9296	7,336,747	

5	R	2	3	8,018,050	8,231,042	8,018,050	0.9741	8,231,042	
6	E	1	1	38,971,850	33,619,551	38,971,850	1.1592	33,619,551	
<b>Total</b>		21	167	59,959,500	55,710,952	80,566,370		77,227,127	1.0432

### Category G1 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	86	0	0	24,944,002	1	24,944,002	
2	R	8	33	31,503,177	31,151,838	117,927,198	1.0113	116,609,511	
3	R	6	12	60,214,795	59,853,098	115,048,999	1.0060	114,362,822	
4	R	5	7	78,179,659	77,322,733	108,592,179	1.0111	107,400,039	
5	C	3	3	105,763,590	107,077,442	105,763,590	0.9877	107,077,442	
<b>Total</b>		22	141	275,661,221	275,405,111	472,275,968		470,393,816	1.0040



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## 2023 Field Studies Category Worksheet

082/Frio County

082-902/Dilley ISD

CATEGORY A - STRATUM 2

\$15,641 - \$47,950

Legal Description	Account Number	Local Value	PTAD Value	Ratio
W 1/2 OF S 60 OF L 24 & S 60 OF 25 & 2 6 BLK 3 ORANGE G ROVE CB 67	1378	21,970	24,059	0.9132
E 5 FT OF 14 & ALL OF 15 BLK 3 DILLE Y CB3	2087	39,670	54,495	0.7280
49 THRU 52 A GIL C ANTU DILLEY	5175	30,450	36,691	0.8299
E12 OF 12 ALL 13 & 14 BLK 4 CB4 DILL EY MH ON ACC #60 1-2009-600	53	20,720	33,702	0.6148
42-43 8 GILL-DILLE Y CB58	6729	29,120	38,697	0.7525
L15 RAMOS SUBDI VISION DILLEY	6847	35,240	25,000	1.4096
3-4 14 DARLINGTO N CB42 MH ON ACC #601-2001-35	7376	31,600	54,264	0.5823
14 2 DILLEY CB2	7458	26,260	35,948	0.7305
8 & W 6 OF 9 BLK 1 6 CB 15 DILLEY	7870	33,160	40,293	0.8230
14 1 VILLA HERMO SA DILLEY	8818	22,400	29,648	0.7555
STRATUM 2 TOTAL S		290,590	372,797	0.7795

**CATEGORY A - STRATUM 3****\$47,951 - \$78,670**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
MH DW: IMP ONLY @ 10-32-500	17357	55,540	58,796	0.9446
N1/2 OF 11-12 BLK 11 DARL CB 39	2212	74,230	105,000	0.7070
3-4 5 DARLINGTON CB33	3300	51,370	89,000	0.5772
W16 FT OF 5 & ALL OF 6 BLK 24 CB 22	5614	55,380	76,992	0.7193
7-8 3 DILLEY CB3	5697	56,530	64,232	0.8801
8 THRU 10 25 DILLE Y CB23	5884	53,840	64,498	0.8348
S 1/2 OF 6 THRU 7 BLK 10 DARL DILL EY CB 38	7187	58,900	66,095	0.8911
N96F OF W 1/2 OF 1 5 & N 96 OF 16 BLK 15 CB 14 DILLEY	8069	58,980	75,927	0.7768
E1/2 OF 15 ALL OF 16 BLK 7 CB 7 DILL EY	813	63,720	87,167	0.7310
490 110 MISHAMP J OHN E	971	62,480	113,408	0.5509
<b>STRATUM 3 TOTAL S</b>		<b>590,970</b>	<b>801,115</b>	<b>0.7377</b>

**CATEGORY A - STRATUM 4****\$78,671 - \$130,000**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 1A PALACE SU BDIVISION	10352	93,540	94,979	0.9848
490 110 MISHAMP J OHN E	1771	82,090	140,000	0.5864
LOT 25-26 BLK 6 O RANGE GROVE CB 70	24141	104,010	119,811	0.8681
21 & 22 B BERNAR D VINE DILLEY	3406	106,290	122,108	0.8705
7 1 QUARREL HILL S DILLEY	4277	117,480	112,305	1.0461
490 110 MISHAMP J OHN E 90X157	5291	99,110	105,398	0.9403
L1 RAMOS SUBDIVI SION	6740	87,910	103,173	0.8521
10-12 12 DILLEY CB 11	7246	85,430	97,341	0.8776
E25 FT OF 12 ALL O F 13 BLK 6 CB 6 DI LLEY	7273	113,800	130,407	0.8727
25 1 VILLA HERMO SA DILLEY	9620	89,030	93,190	0.9554
<b>STRATUM 4 TOTAL S</b>		978,690	1,118,712	0.8748

**CATEGORY A - STRATUM 5****\$130,001 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
8 & 9 22 DILLEY CB 22	22429	410,040	367,000	1.1173
19 THRU 21 15 DILLEY CB14	2410	130,320	167,000	0.7804
N 146 OF 1,2,3 & 4 BLK 3 CB 31 DARLINGTON	2748	206,780	197,250	1.0483
14-15 25 DILLEY CB 23	4099	179,040	212,158	0.8439
1 THRU 3 13 DARLINGTON DILL CB 41	4783	168,190	185,000	0.9091
ALL OF LOTS 19,20,26 W 29.7 X 100 OF LOT 25 QUARRELL HILLS-DILLEY	5683	141,680	180,706	0.7840
22 THRU 24 BLK 7 CB 7 DILLEY	6034	152,190	181,324	0.8393
490 110 MISHAMP JOHN E 115 X 157.9	6919	200,430	221,500	0.9049
20 PH 1 AVANT, DILLEY	814	139,850	180,973	0.7728
<b>STRATUM 5 TOTALS</b>		<b>1,728,520</b>	<b>1,892,911</b>	<b>0.9132</b>



**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	210	0	0	1,968,210	1	1,968,210	
2	R	10	320	290,590	372,797	9,725,420	0.7795	12,476,485	
3	R	10	172	590,970	801,115	10,527,840	0.7377	14,271,167	
4	R	10	115	978,690	1,118,712	11,373,780	0.8748	13,001,578	
5	R	9	70	1,728,520	1,892,911	12,682,440	0.9132	13,887,911	
Total		39	887	3,588,770	4,185,535	46,277,690		55,605,351	0.8323

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

Legal Description	Account Number	Local Value	PTAD Value	Ratio
466 13 L I M & C C O. 50.0 EFF ACRES 1.0 ACRES	16320	112,170	118,414	0.9473
RES @ 300-1169-30 0	23682	136,210	168,734	0.8072
472 19 L I M & C CO LAB# NTA1918199	24858	206,440	210,000	0.9830
633 1077 TREVINO MARIA J	2650MP	56,630	57,000	0.9935
634 1075 MARIA J T REVINO 140.87 EFF ACRES 1.0 ACRES	4434	57,940	57,081	1.0150
157 329 JUAN CAS ANODA 64.31 EFF A CRES 11.81 ACRES	5677	28,580	37,367	0.7648
462 6 L I M & C CO RANCH #1	6266	153,120	200,995	0.7618
490 110 MISHAMP J OHN E 9.97 EFF AC RES 1.0 ACRES	7277	161,070	175,636	0.9171
39 7 ADAMS BEATY & MOULTON RANC H #1	8771	108,740	182,432	0.5961
157 329 JUAN CAS ANOBA	993	33,380	48,151	0.6932
<b>STRATUM 0 TOTAL S</b>		1,054,280	1,255,810	0.8395

**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	10	544	1,054,280	1,255,810	46,604,150	0.8395	55,514,175	
Total		10	544	1,054,280	1,255,810	46,604,150		55,514,175	0.8395

**CATEGORY F1 - STRATUM 2****\$98,451 - \$347,610**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
1-2 17 DILLEY CB16 PP ON ACC #8080-2 014-100 110 & 112 N MAIN ST	1263	170,710	183,818	0.9287
157 329 JUAN CAS ANOBA	2044	159,020	167,735	0.9480
490 110 MISHAMP J OHN E	2052	123,700	135,861	0.9105
471 17 L I M & C C O. MH ON ACC #601 -2013-2650 601-201 3-2700, 601-2013-29 50 601-2013-3000	21926	134,940	135,249	0.9977
1173 80/4 HARRIS W D 1/3 INT---- PP 8 059-30-1210/PP#807 3-2021-1500 FRITO LAY PP 8089-2007-1 00 FRI	24281	243,410	257,416	0.9456
490 110 MISHAMP J OHN E PP LOC @ P #25775	25572	110,510	110,850	0.9969
TRACT 5 MILLER 8 072-2013-300 P 218 07	2754	108,200	114,173	0.9477
TRACT 9 MILLER P T OF MILLER SUBD	5570	106,400	106,402	1.0000
157 329 JUAN CAS ANOBA 8058-40-222 5 P 10776 8059-201 2-100	823	192,950	198,058	0.9742
<b>STRATUM 2 TOTAL S</b>		<b>1,349,840</b>	<b>1,409,562</b>	<b>0.9576</b>

**CATEGORY F1 - STRATUM 3****\$347,611 - \$1,250,910**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
1173 80/4 HARRIS W D 8054-190-1100- 91 8075-2002-100 80 73-2014-700/2089-2 022-100	1269	660,990	674,852	0.9795
DOLLAR GENERAL LOT 1 SUBD PP LO C@8056-2011-100 P P LOC@8073-2019- 300	20145	710,300	760,744	0.9337
1173 80/4 HARRIS W D DBA/SHELL 80 59-2013-100 8059-2 0-2230-91	2135	946,690	955,287	0.9910
490 110 MISHAMP J OHN E DBA/VALER O 8059-140-201 BP P@8059-2021-100 H UNT BROS PIZZA/C HESTER CHICKEN	216	1,128,630	1,083,932	1.0412
20- 21-22-23-24-25-2 6 BLK 6 CB 6 DILLE Y	225	560,820	586,405	0.9564
LOT 3 BLK 1 KINSE L SUBD	9044	792,090	1,052,519	0.7526
<b>STRATUM 3 TOTAL S</b>		<b>4,799,520</b>	<b>5,113,739</b>	<b>0.9386</b>

**CATEGORY F1 - STRATUM 4****\$1,250,911 - \$2,868,990**

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	2,409,420	2,066,701	1.1658
1173 80/4 HARRIS W D TEX-BEST TRAVEL CENTERS#6 80 59-2010-100 P20163 P 20164 8058-2010-100/8073	19732	2,235,240	2,354,437	0.9494
LOT 1 - B REPLAT MAXEY SUBD	22173	2,175,580	2,915,920	0.7461
STRATUM 4 TOTAL S		6,820,240	7,337,058	0.9296

**CATEGORY F1 - STRATUM 5****\$2,868,991 - \$16,119,939**

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	4,803,610	4,944,345	0.9715
490 110 MISHAMP JOHN E DBA: FRIO CHEVROLET PP@8055-2013-100	6631	3,214,440	3,286,697	0.9780
STRATUM 5 TOTAL S		8,018,050	8,231,042	0.9741

**CATEGORY F1 - STRATUM 6**

**\$16,119,940 - \$99,999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
470 17 LIM & C C O. IMPS @ 80-21-23 0 PP ACCT 8089-20 15-300 PP ACCT 80 73-2016-600	23555	38,971,850	33,619,551	1.1592
<b>STRATUM 6 TOTAL S</b>		38,971,850	33,619,551	1.1592

**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	91	0	0	3,918,350	1	3,918,350	
2	R	9	51	1,349,840	1,409,562	9,953,940	0.9576	10,394,674	
3	R	6	18	4,799,520	5,113,739	12,883,940	0.9386	13,726,763	
4	C	3	3	6,820,240	7,337,058	6,820,240	0.9296	7,336,747	
5	R	2	3	8,018,050	8,231,042	8,018,050	0.9741	8,231,042	
6	E	1	1	38,971,850	33,619,551	38,971,850	1.1592	33,619,551	
Total		21	167	59,959,500	55,710,952	80,566,370		77,227,127	1.0432



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## 2023 ISD Productivity Values Report

082/Frio County



**082-902/Dilley ISD****PRODUCTIVITY COMPARISON**

Land Class	No.Acres	Reported Value s \$/ Acre	Reported Value s	PTAD Values \$/ Acre	PTAD Values
IRRIGATED CR OP	8,039	461.31	3,708,460	676.58	5,439,027
DRY CROP	15,847	99.08	1,570,080	92.98	1,473,454
BARREN	0		0	0.00	0
ORCHARD	30	547.00	16,410	547.00	16,410
IMPROVED PAS TURE	28,819	90.97	2,621,748	90.47	2,607,255
NATIVE PASTU RE	95,535	103.80	9,916,379	101.62	9,708,267
QUARANTINED LAND	0		0	0.00	0
WILDLIFE MAN AGEMENT	0		0	0.00	0
TIMBER AT PR ODUCTIVITY	0		0	0.00	0
TIMBER AT 197 8 MARKET	0		0	0.00	0
TRANSITION TO TIMBER	0		0	0.00	0
TIMBER AT RES TRICTED	0		0	0.00	0
OTHER	24	105.00	2,520	105.00	2,520
<b>Category Totals</b>	148,294		<b>\$17,835,597</b>		<b>\$19,246,933</b>

Ratio: 0.9267


**Taxes**

Property Tax Assistance

**2023 Category J Worksheet****082/Frio County****082-902/Dilley ISD**

Company	Local Value	PTAD Value	Ratio
31010	18,047,010	18,153,566	0.9941
41002	88,310	91,576	0.9643
51003	6,651,130	6,985,598	0.9521
61159	1,365,380	1,410,134	0.9683
<b>Sample Totals</b>	<b>26,151,830</b>	<b>26,640,874</b>	<b>0.9816</b>


**Taxes**

Property Tax Assistance

**2023 Category G Worksheet****Frio County****082-902/Dilley ISD****CATEGORY G1 - STRATUM 2****\$1,500,601 - \$6,708,930**

Property ID	Local Value	PTAD Value	Ratio
TXO01 018899	1,665,010	1,701,716	0.9784
TXO01 018934	2,378,001	2,323,422	1.0235
TXO01 019838	1,650,100	1,664,331	0.9914
TXO01 019871	6,151,310	6,148,599	1.0004
TXO01 020286	6,127,180	6,072,956	1.0089
TXO01 020356	5,250,125	5,084,650	1.0325
TXO01 020514	5,317,460	5,259,569	1.0110
TXO01 020621	2,963,991	2,896,595	1.0233
<b>Stratum 2 Totals</b>	<b>31,503,177</b>	<b>31,151,838</b>	<b>1.0113</b>

**CATEGORY G1 - STRATUM 3**

**\$6,708,931 - \$11,600,980**

Property ID	Local Value	PTAD Value	Ratio
TXO01 018196	11,181,889	11,473,833	0.9746
TXO01 019173	10,747,730	9,959,660	1.0791
TXO01 020295	7,450,410	7,403,353	1.0064
TXO01 020299	11,600,980	11,725,029	0.9894
TXO01 020306	9,536,390	9,511,181	1.0027
TXO01 020588	9,697,396	9,780,042	0.9915
<b>Stratum 3 Totals</b>	<b>60,214,795</b>	<b>59,853,098</b>	<b>1.0060</b>

**CATEGORY G1 - STRATUM 4****\$11,600,981 - \$20,227,910**

Property ID	Local Value	PTAD Value	Ratio
TXO01 018291	20,227,910	20,162,530	1.0032
TXO01 020249	15,603,459	16,038,107	0.9729
TXO01 020269	14,661,940	14,353,054	1.0215
TXO01 020629	11,993,800	11,361,732	1.0556
TXO01 020757	15,692,550	15,407,310	1.0185
<b>Stratum 4 Totals</b>	<b>78,179,659</b>	<b>77,322,733</b>	<b>1.0111</b>

**CATEGORY G1 - STRATUM 5**

**\$20,227,911 - \$99,999,999,999**

Property ID	Local Value	PTAD Value	Ratio
TXO01 017183	61,418,085	62,744,504	0.9789
TXO01 020541	21,680,195	22,015,578	0.9848
TXO01 020801	22,665,310	22,317,360	1.0156
<b>Stratum 5 Totals</b>	<b>105,763,590</b>	<b>107,077,442</b>	<b>0.9877</b>

**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	86	0	0	24,944,002	1	24,944,002	
G1	2	R	8	33	31,503,177	31,151,838	117,927,198	1.0113	116,609,511	
G1	3	R	6	12	60,214,795	59,853,098	115,048,999	1.0060	114,362,822	
G1	4	R	5	7	78,179,659	77,322,733	108,592,179	1.0111	107,400,039	
G1	5	C	3	3	105,763,590	107,077,442	105,763,590	0.9877	107,077,442	
<b>Total</b>			<b>22</b>	<b>141</b>	<b>275,661,221</b>	<b>275,405,111</b>	<b>472,275,968</b>		<b>470,393,816</b>	<b>1.0040</b>



Glenn Hegar  
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Property Tax Assistance

# 2023 ISD Summary Worksheet

## 082-Frio/Frio County

### 082-903/Pearsall ISD

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	192,146,140	0.8211	234,010,644	234,010,644
B - MULTIFAMILY	12,298,490	N/A	12,298,490	12,298,490
C1 - VACANT LOTS	13,096,500	N/A	13,096,500	13,096,500
C2 - COLONIA LOTS	263,740	N/A	263,740	263,740
D1 ACRES - QUALIFIED OPEN-SPACE LAND	54,494,292	0.9224	59,081,975	59,081,975
D2 - FARM & RANCH IMP	8,407,530	N/A	8,407,530	8,407,530
E - NON-AG LAND AND IMPROVEMENTS	191,408,940	0.8921	214,559,960	214,559,960
F1 - COMMERCIAL REAL	144,663,270	1.0137	142,708,168	142,708,168
F2 - INDUSTRIAL REAL	290,688,340	N/A	290,688,340	290,688,340
G - ALL MINERALS	365,746,600	0.9943	367,843,307	367,843,307
J - ALL UTILITIES	249,702,640	0.9719	256,922,152	256,922,152
L1 - COMMERCIAL PERSONAL	35,976,970	N/A	35,976,970	35,976,970
L2 - INDUSTRIAL PERSONAL	95,854,390	N/A	95,854,390	95,854,390
M1 - MOBILE HOMES	36,260,760	N/A	36,260,760	36,260,760
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	43,050	N/A	43,050	43,050
S - SPECIAL INVENTORY	688,340	N/A	688,340	688,340

<b>Subtotal</b>	1,691,739,992	0	1,768,704,316	1,768,704,316
<b>Less Total Deductions</b>	428,523,191	0	436,730,960	436,730,960
<b>Total Taxable Value</b>	1,263,216,801	0	1,331,973,356	1,331,973,356

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	1,380,627,536	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,331,973,356	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	1,380,627,536	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,331,973,356	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	1,412,442,536	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	1,433,652,536	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	1,338,662,825	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	1,637,579,396	School district taxable value for i& s purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,588,925,216	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	1,637,579,396	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	1,588,925,216	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	1,669,394,396	T13 plus the loss to the chapter 313 agreement
T16	1,690,604,396	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	1,595,614,685	T17 plus the loss to the chapter 313 agreement

## MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	48,654,180	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	31,815,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	21,210,000	Loss to Second Previous Homestead Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE THE GRACE PERIOD HAS EXPIRED FOR YOUR SCHOOL DISTRICT

# 082-903-02/Pearsall ISD

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	192,146,140	0.8211	234,010,644	234,010,644
B - MULTIFAMILY	12,298,490	N/A	12,298,490	12,298,490
C1 - VACANT LOTS	13,096,500	N/A	13,096,500	13,096,500
C2 - COLONIA LOTS	263,740	N/A	263,740	263,740
D1 ACRES - QUALIFIED OPEN-SPACE LAND	54,494,292	0.9224	59,081,975	59,081,975
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F1 - COMMERCIAL REAL	144,663,270	1.0137	142,708,168	142,708,168
F2 - INDUSTRIAL REAL	290,688,340	N/A	290,688,340	290,688,340
G - ALL MINERALS	365,746,600	0.9943	367,843,307	367,843,307
J - ALL UTILITIES	249,702,640	0.9719	256,922,152	256,922,152
L1 - COMMERCIAL PERSONAL	35,976,970	N/A	35,976,970	35,976,970
L2 - INDUSTRIAL PERSONAL	95,854,390	N/A	95,854,390	95,854,390
M1 - MOBILE HOMES	36,260,760	N/A	36,260,760	36,260,760
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	43,050	N/A	43,050	43,050
S - SPECIAL INVENTORY	688,340	N/A	688,340	688,340
Subtotal	1,691,739,992		1,768,704,316	1,768,704,316
Less Total Deductions	428,523,191		436,730,960	436,730,960
Total Taxable Value	1,263,216,801		1,331,973,356	1,331,973,356

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T13	1,412,442,536	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	1,433,652,536	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	1,338,662,825	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
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T9	1,637,579,396	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	1,588,925,216	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	1,669,394,396	T13 plus the loss to the chapter 313 agreement
T16	1,690,604,396	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	1,595,614,685	T17 plus the loss to the chapter 313 agreement

**MISCELLANEOUS LOSS AMOUNTS**

Measure	Value	Description
LOSS_INCR_HMSTD	48,654,180	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	31,815,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	21,210,000	Loss to Second Previous Homestead Increase



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Property Tax Assistance



**2023 Deduction Detail****082-Frio Frio County****082-903/Pearsall ISD**

<b>Deductions Allowed in PVS</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Assigned Value</b>
<b>Homestead - State-Mandated Homestead Exemption</b>	133,494,180	133,494,180	133,494,180
<b>Homestead - State-Mandated Over-65 or Disabled \$10,000</b>	2,742,440	2,742,440	2,742,440
<b>Homestead - 100% Disabled or Unemployable Veterans</b>	2,710,490	2,710,490	2,710,490
<b>Homestead - Disabled Veterans and Surviving Spouse</b>	504,310	504,310	504,310
<b>Homestead - Over-65 or Disabled Freeze Loss</b>	7,097,520	14,399,117	14,399,117
<b>Homestead - 10% Appraisal Cap Loss</b>	4,159,070	5,065,242	5,065,242
<b>Freeport</b>	0	0	0
<b>Pollution Control</b>	20,030,680	20,030,680	20,030,680
<b>Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement</b>	256,951,860	256,951,860	256,951,860
<b>Tax Increment Financing</b>	0	0	0
<b>Low Income Housing, Counties Under 1.8 Million Pop</b>	0	0	0
<b>Solar and Wind-Powered</b>	0	0	0
<b>Deferred Taxes</b>	820,891	820,891	820,891
<b>Prorations</b>	0	0	0
<b>Home Donated by Charity to Disabled Veterans</b>	0	0	0
<b>Disaster Reappraisal Market Value Adjustment</b>	0	0	0

<b>Homestead - Surviving S pouse 100% Disabled</b>	11,750	11,750	11,750
<b>Homestead - Surviving S pouse Service Member KI A</b>	0	0	0
<b>Homestead - Surviving S pouse First Responder L OD</b>	0	0	0
<b>Loss to Special Valuation</b>	0	0	0
<b>Bullion Depository</b>	0	0	0
<b>Personal Property In Tran sit</b>	0	0	0

**082-903/Pearsall ISD**

<b>Deductions Allowed in PV S</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Assigned Value</b>
<b>Homestead - State-Manda ted Homestead Exemptio n</b>	133,494,180	133,494,180	133,494,180
<b>Homestead - State-Manda ted Over-65 or Disable d \$10,000</b>	2,742,440	2,742,440	2,742,440
<b>Homestead - 100% Disabl ed or Unemployable Veter ans</b>	2,710,490	2,710,490	2,710,490
<b>Homestead - Disabled Vet erans and Surviving Spo use</b>	504,310	504,310	504,310
<b>Homestead - Over-65 or D isabled Freeze Loss</b>	7,097,520	14,399,117	14,399,117
<b>Homestead - 10% Apprais al Cap Loss</b>	4,159,070	5,065,242	5,065,242
<b>Freeport</b>	0	0	0
<b>Pollution Control</b>	20,030,680	20,030,680	20,030,680
<b>Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement</b>	256,951,860	256,951,860	256,951,860
<b>Tax Increment Financing</b>	0	0	0
<b>Low Income Housing, Co unties Under 1.8 Million P op</b>	0	0	0

<b>Solar and Wind-Powered</b>	0	0	0
<b>Deferred Taxes</b>	820,891	820,891	820,891
<b>Prorations</b>	0	0	0
<b>Home Donated by Charity to Disabled Veterans</b>	0	0	0
<b>Disaster Reappraisal Market Value Adjustment</b>	0	0	0
<b>Homestead - Surviving Spouse 100% Disabled</b>	11,750	11,750	11,750
<b>Homestead - Surviving Spouse Service Member KIA</b>	0	0	0
<b>Homestead - Surviving Spouse First Responder LOD</b>	0	0	0
<b>Loss to Special Valuation</b>	0	0	0
<b>Bullion Depository</b>	0	0	0
<b>Personal Property In Transit</b>	0	0	0
<b>Total Deductions Allowed in PVS</b>	428,523,191	436,730,960	436,730,960