

2022

FRIO COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT

FRIO COUNTY APPRAISAL DISTRICT

FRIO CAD NUMBER OF PARCELS

FRIO CAD VALUE

FRIO CAD USES OF PROPERTY

FRIO CAD TYPES OF PROPERTY

FRIO CAD EXEMPTION DATA

FRIO CAD APPEAL DATA

FRIO CAD RATIO STUDY ANALYSIS

FRIO CAD NEW CONSTRUCTION

FRIO CAD LEGISLATIVE CHANGES

The Texas Property Tax Code requires all property to be appraised at one hundred percent (100%) market value. According to the Texas Property Tax Code the Chief Appraiser is required to use the income method to appraise property qualified as low-income housing under Section 11.1825. The appraiser must specifically consider the restrictions on who may rent the property and the amount of rent to be charged. As of January 31, of each year the district must give public notice of the cap rate to be used on all qualified low-income housing properties. The 2023 capitalization rate for **FRIO COUNTY APPRAISAL DISTRICT** is between 8.5% and 9.5%.

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT
PARCELS FOR 2022 ARE 25,545

2022 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Land	Value	Items	Exempt		
Land - Homesite	(+) 58,699,430	4,147	82,370		
Land - Non Homesite	(+) 140,496,550	4,473	12,944,210		
Land - Productivity Market	(+) 1,688,216,570	4,670	0		
Land - Income	(+) 0	0	0		
Total Land Market Value	(=) 1,887,412,550	13,290		Total Land Value:	(+) 1,887,412,550
Improvements	Value	Items	Exempt		
Improvements - Homesite	(+) 262,761,510	3,822	543,330		
New Improvements - Homesite	(+) 8,392,020	163	0		
Improvements - Non Homesite	(+) 427,117,940	2,631	84,196,300		
New Improvements - Non Homesite	(+) 2,327,130	54	309,290		
Improvements - Income	(+) 0	0	0		
Total Improvement Value	(=) 700,598,600	6,670		Total Imp Value:	(+) 700,598,600
Personal	Value	Items	Exempt		
Personal - Homesite	(+) 36,157,110	1,057	0		
New Personal - Homesite	(+) 4,091,230	96	0		
Personal - Non Homesite	(+) 69,782,505	903	186,460		
New Personal - Non Homesite	(+) 693,060	18	0		
Total Personal Value	(=) 110,723,905	2,074		Total Personal Value:	(+) 110,723,905
Total Real Estate & Personal Mkt Value	(=) 2,698,735,055	22,034			
Minerals	Value	Items			
Mineral Value	(+) 692,951,320	9,299			
Mineral Value - Real	(+) 216,158,610	11			
Mineral Value - Personal	(+) 604,555,510	776			
Total Mineral Market Value	(=) 1,513,665,440	10,086		Total Min Mkt Value:	(+) 1,513,665,440
Total Market Value	(=) 4,212,400,495			Total Market Value:	(=+) 4,212,400,495
Ag/Timber *does not include protested	Value	Items			
Land Timber Gain	(+) 0	0		Land Timber Gain:	(+) 0
Productivity Market	(+) 1,688,216,570	4,670			
Land Ag 1D	(-) 0	0			
Land Ag 1D1	(-) 84,774,620	4,669			
Land Ag Tim	(-) 0	0			
Productivity Loss:	(=) 1,603,441,950	4,669		Productivity Loss:	(-) 1,603,441,950
Losses	Value	Items			
Less Real Exempt Property	(-) 98,355,580	306 (includes Prorated Exempt of 46,130)			
Less \$2500 Inc. Real Personal	(-) 7,690	14		Total Market Taxable:	(=) 2,608,958,545
Less Disaster Exemption	(-) 0	0			
Less Real/Personal Abatements	(-) 0	0			
Less Community Housing	(-) 0	0			
Less Freeport	(-) 0	0			
Less Allocation	(-) 0	0			
Less MultiUse	(-) 0	0			
Less Goods In Transit (Real & Industrial)	(-) 0	0			
Less Historical	(-) 0	0			
Less Solar/Wind Power	(-) 0	0		Total Protested Value:	0
Less Vehicle Leased for Personal Use	(-) 0	0		Protested % of Total Market :	0.00 %
Less Real Protested Value	(-) 0	0			
Less 10% Cap Loss	(-) 2,872,960	324			
Less TCEQ/Pollution Control	(-) 27,331,590	7			
Less VLA Loss	(-) 0	0			
Less Mineral Exempt Property	(-) 1,763,510	75			
Less \$500 Inc. Mineral Owner	(-) 107,080	895			
Less Mineral Abatements	(-) 0	0			
Less Mineral Freeports	(-) 0	0			
Less Interstate Commerce	(-) 0	0			
Less Foreign Trade	(-) 0	0			
Less Mineral Unknown	(-) 0	0		Total Losses:	(-) 130,438,410
Less Mineral Protested Value	(-) 0	0		Total Appraised Value:(=+)	2,478,520,135
Total Losses (includes Prod. Loss)	(=) 1,733,880,360			Total Exemptions*:	(-) 0
Total Appraised Value	(=) 2,478,520,135			<i>* See breakdown on following page</i>	
				Net Taxable Value:	2,478,520,135

2022 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,440	1,350	0	116	0	1	0	112	62	0	0

Owner and Parcel Counts

Total Parcels*: 25,545* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 10,684

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	0
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	0 (Includes Ported/Charity Amounts)

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$55,260
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$1,690,010
Taxable	\$35,880
Value Loss	\$1,654,130
New Improvement/Personal	
Market	\$15,194,150
Taxable	\$15,179,080

2022 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$65,405	3,120	Market	\$204,064,580
Taxable	\$64,984		Taxable	\$205,534,470
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$76,671	4,239	Market	\$325,009,270
Taxable	\$75,995		Taxable	\$331,520,940
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$68,356	5,342	Market	\$365,162,580
Taxable	\$67,819		Taxable	\$371,671,380
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$36,403	1,103	Market	\$40,153,310
Taxable	\$36,395		Taxable	\$40,150,440

2022 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	3,024	1,356.1687	35,403,030	0	0	35,403,030	171,029,040	64,170	0	206,496,240	205,387,940
A2	611	353.1939	7,360,220	0	0	7,360,220	8,476,510	1,680	0	15,838,410	15,588,930
A3	6	3.9220	82,210	0	0	82,210	58,410	0	0	140,620	140,620
A*	3,641	1,713.2846	42,845,460	0	0	42,845,460	179,563,960	65,850	0	222,475,270	221,117,490
B1	83	95.0444	1,598,280	0	0	1,598,280	13,518,990	0	0	15,117,270	15,117,270
B2	3	1.0010	34,490	0	0	34,490	151,410	0	0	185,900	185,900
B*	86	96.0454	1,632,770	0	0	1,632,770	13,670,400	0	0	15,303,170	15,303,170
C1	1,318	864.0852	16,557,200	0	0	16,557,200	262,890	0	0	16,820,090	16,820,090
C2	4	3.9820	91,260	0	0	91,260	0	0	0	91,260	91,260
C3	1	0.1500	3,840	0	0	3,840	0	0	0	3,840	3,840
Cl	1	0.1560	2,750	0	0	2,750	0	0	0	2,750	2,750
C*	1,324	868.3732	16,655,050	0	0	16,655,050	262,890	0	0	16,917,940	16,917,940
D1	4,670	697,167.2374	0	84,774,620	1,688,216,570	84,774,620	0	0	0	84,774,620	84,774,620
D2	505	0.0000	0	0	0	0	12,272,030	0	0	12,272,030	12,272,030
D*	5,175	697,167.2374	0	84,774,620	1,688,216,570	84,774,620	12,272,030	0	0	97,046,650	97,046,650
E	874	7,880.3637	51,291,530	0	0	51,291,530	3,334,220	0	0	54,625,750	54,619,240
E1	1,251	2,262.0786	15,544,490	0	0	15,544,490	147,582,030	30,860	0	163,157,380	161,991,060
E2	494	961.9139	10,846,850	0	0	10,846,850	12,154,230	23,730	0	23,024,810	22,676,720
E3	89	316.7758	2,575,430	0	0	2,575,430	2,670,640	0	0	5,246,070	5,214,550
E*	2,708	11,421.1320	80,258,300	0	0	80,258,300	165,741,120	54,590	0	246,054,010	244,501,570
F1	586	2,270.3983	28,350,490	0	0	28,350,490	195,030,020	0	0	223,380,510	223,380,510
F1	586	2,270.3983	28,350,490	0	0	28,350,490	195,030,020	0	0	223,380,510	223,380,510
F2	192	2,703.5920	14,914,720	0	0	14,914,720	45,845,420	0	216,158,610	276,918,750	268,998,750
F2	192	2,703.5920	14,914,720	0	0	14,914,720	45,845,420	0	216,158,610	276,918,750	268,998,750
F*	778	4,973.9903	43,265,210	0	0	43,265,210	240,875,440	0	216,158,610	500,299,260	492,379,260
G1	8,300	0.0000	0	0	0	0	0	0	686,104,320	686,104,320	686,104,320
G1C	16	0.0000	0	0	0	0	0	0	4,970,720	4,970,720	4,970,720
G*	8,316	0.0000	0	0	0	0	0	0	691,075,040	691,075,040	691,075,040
J1	1	0.0000	0	0	0	0	0	16,350	0	16,350	16,350
J2	2	10.0000	62,150	0	0	62,150	23,610	0	0	85,760	85,760
J3	81	247.0820	1,174,290	0	0	1,174,290	2,521,440	0	61,286,190	64,981,920	64,981,920
J4	68	5.2970	134,910	0	0	134,910	618,790	0	6,593,020	7,346,720	7,346,720
J5	9	0.0000	0	0	0	0	0	0	30,624,760	30,624,760	30,624,760
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	147	0.0000	0	0	0	0	0	0	273,972,440	273,972,440	254,560,850
J6A	2	0.0000	0	0	0	0	0	0	19,500	19,500	19,500
J7	3	0.0000	0	0	0	0	0	0	2,270,420	2,270,420	2,270,420
J8	17	0.0000	0	0	0	0	0	0	17,250,590	17,250,590	17,250,590
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	333	262.3790	1,371,350	0	0	1,371,350	3,163,840	16,350	392,029,920	396,581,460	377,169,870
L1	560	0.0000	0	0	0	0	0	57,774,375	0	57,774,375	57,774,375
L1	560	0.0000	0	0	0	0	0	57,774,375	0	57,774,375	57,774,375
L2	2	0.0000	0	0	0	0	0	1,283,230	0	1,283,230	1,283,230
L2A	31	0.0000	0	0	0	0	0	0	14,477,380	14,477,380	14,477,380
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	67	0.0000	0	0	0	0	0	0	34,551,280	34,551,280	34,551,280
L2D	8	0.0000	0	0	0	0	0	0	1,475,050	1,475,050	1,475,050
L2F	2	0.0000	0	0	0	0	0	0	5,380,000	5,380,000	5,380,000
L2G	134	0.0000	0	0	0	0	0	0	111,018,610	111,018,610	111,018,610
L2H	23	0.0000	0	0	0	0	0	0	10,641,200	10,641,200	10,641,200

2022 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
L2I	1	0.0000	0	0	0	0	0	0	3,300,000	3,300,000	3,300,000
L2J	81	0.0000	0	0	0	0	0	0	1,590,330	1,590,330	1,590,330
L2L	4	0.0000	0	0	0	0	0	0	770,820	770,820	770,820
L2M	57	0.0000	0	0	0	0	0	0	23,791,470	23,791,470	23,791,470
L2P	32	0.0000	0	0	0	0	0	0	2,409,050	2,409,050	2,409,050
L2Q	37	0.0000	0	0	0	0	0	0	3,118,300	3,118,300	3,118,300
L2	480	0.0000	0	0	0	0	0	1,283,230	212,525,590	213,808,820	213,808,820
L*	1,040	0.0000	0	0	0	0	0	59,057,605	212,525,590	271,583,195	271,583,195
M1	1,450	0.0000	0	0	0	0	0	49,532,080	0	49,532,080	49,523,210
M*	1,450	0.0000	0	0	0	0	0	49,532,080	0	49,532,080	49,523,210
O	4	9.4300	91,770	0	0	91,770	0	0	0	91,770	91,770
O*	4	9.4300	91,770	0	0	91,770	0	0	0	91,770	91,770
S	8	0.0000	0	0	0	0	0	1,810,970	0	1,810,970	1,810,970
S*	8	0.0000	0	0	0	0	0	1,810,970	0	1,810,970	1,810,970
XB	14	0.2000	2,000	0	0	2,000	0	0	5,690	7,690	0
XC	895	0.0000	0	0	0	0	0	0	107,080	107,080	0
XG	4	1.3150	51,000	0	0	51,000	533,420	0	0	584,420	0
XV	104	104.5500	821,320	0	0	821,320	1,969,600	186,460	1,763,510	4,740,890	0
XVC	47	267.5240	1,747,670	0	0	1,747,670	7,746,050	0	0	9,493,720	0
XVH	7	14.6460	880,590	0	0	880,590	12,317,750	0	0	13,198,340	0
XVR	66	69.4380	1,645,380	0	0	1,645,380	8,755,440	0	0	10,400,820	0
XVS	30	241.3430	2,532,340	0	0	2,532,340	32,061,450	0	0	34,593,790	0
XVT	85	446.2980	3,682,470	0	0	3,682,470	21,458,960	0	0	25,141,430	0
XVX	37	484.9300	1,713,300	0	0	1,713,300	206,250	0	0	1,919,550	0
X*	1,289	1,630.2440	13,076,070	0	0	13,076,070	85,048,920	186,460	1,876,280	100,187,730	0
26,152		718,142.1159	199,195,980	84,774,620	1,688,216,570	283,970,600	700,598,600	110,723,905	1,513,665,440	2,608,958,545	2,478,520,135

FRIO COUNTY APPRAISAL DISTRICT
P. O. BOX 1129 815 S. OAK
PEARSALL, TEXAS 78061
PHONE: 830-334-4463 FAX: 830-334-5568

2022

VALUES

P O BOX 2014

DILLEY TX 78017 2014

Value Override Protest Timber

Land Hs: 15,750

New Land Hs: 0
* Included in land hs value

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 71,490

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2021

Value: 79,470

Calculated Value: 87,420

Location/Jurisdictions:

MC21 00-FRHO CAD 01-FRHO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-ELFWC DISTRICT

60-FRHO HOSP

Homestead: H HOMESTEAD 04/07/2017

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: 25

Appraisal Date: 4/15/2020

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Acres: 1.0000 Larger Tract: 1.6900 SIC Code:

Legal 1: 73 20 L I M & C CO

Legal 2:

Legal 3:

Legal 4:

Prop Address: 502 E LEONA ST

Prop City/St/Zip: DILLEY TX 78017

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: 115 EE10

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 3/16/2022 Pgm Date: 5/10/2022

User Name: JGARCIA Pgm Name: BldgAudit

Owner R24271

ODOM DOUGLAS AND PATRICIA

720 S OAK ST

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 10,270
 New Land Hs: 0
* Included in land hs value
 Land Nhs: 0
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 107,890
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Location/Jurisdictions:

MC42 00-FRUD CAD 01-FRUD CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1
 65-BJWC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information
 Last App Year: 2022
 Appraiser Code: 25
 Appraisal Date: 5/23/2022

Rendition Status
 Status:
 Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 6884
 Account: 00164-00022-00500-000000
 Property Type: R Category Code: A1 Lease Hold
 Acres: 0.2270 Larger Tract: 0.0000 SIC Code:
 Legal 1: S 25 OF 4 ALL 5 BLK 22
 Legal 2: PEARSALL
 Legal 3:
 Legal 4:
 Prop Address: 720 S OAK ST
 Prop City/St/Zip: PEARSALL TX 78061
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: PLT
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:
 Conveyance Record
 Miscellaneous

User Codes:
 User Date: 5/23/2022 Pgm Date: 5/10/2022
 User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R4991

SALAZAR ERNESTINA LIFE EST FOR
JESUS SALAZAR JR/SYLVA GUZMAN
13420 N IH 35

MOORE TX 78057

Value Override Protest Timber

Land Hs:	17,020
New Land Hs: <small>* included in land hs value</small>	0
Land Nhs:	0
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	16,780
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Cap Information

Override

Year:	2021
Value:	24,680
Calculated Value:	27,150 ***Homestead Cap Applied***

Location/Jurisdictions:

MC155 00-FRHO CAD 01-FRHO CO 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1 65-ELWC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead: S OVER 65 11/02/2018
 Ceiling: 0.00 1998
 Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022
 Appraiser Code: 25
 Appraisal Date: 8/9/2022

Rendition Status

Status:
 Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 7396
 Account: 00210-00009-00500-000000
 Property Type: R Category Code: A1 Lease Hold
 Acres: 0.5090 Larger Tract: 0.0000 SIC Code:
 Legal 1: PT OF 3, ALL 4, MOST OF 5 &
 Legal 2: PT OF 9, ALL OF 10, MOST OF 11
 Legal 3: BLK 9 SPEED ADDITION
 Legal 4:
 Prop Address: 13420 N IH 35
 Prop City/St/Zip: MOORE TX 78057
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: N2
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 8/9/2022 Pgm Date: 5/10/2022
 User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R4867

RODRIGUEZ RODOLFO G

BOX 612

PEARSALL TX 78061 0612

Value Override Protest Timber

Land Hs: 12,290

New Land Hs: 0
* included in land hs value

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 103,510

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2021

Value: 108,930

Calculated Value: 119,820

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1

65-EUWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead: 3 DVET/Over 6 07/21/2009

Ceiling: 245.91 2006

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 6/1/2022

Reversion Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 7240

Account: 00164-00066-00100-000000

Property Type: R Category Code: A1 Lease Hold

Acres: 0.2580 Larger Tract: 0.0000 SIC Code:

Legal 1: 1 BLK 66 PEARSALL

Legal 2: LOAN #95862

Legal 3:

Legal 4:

Prop Address: 708 E COMAL

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: 006 Loan Number: 3630054820001

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 6/1/2022 Pgm Date: 5/10/2022

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R5779

TREVINO ROLANDO G & YOLANDA V

BOX 736

PEARSALL TX 78061 0736

Value Override Protest Timber

Land Hs: 9,000

New Land Hs: 0

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 85,940

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2021

Value: 89,200

Calculated Value: 98,120

Location/Jurisdictions:

MC42 00-FRJO CAD 01-FRJO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRJO HOSP 63-EMER SERV #1 65-EUWC DISTRICT

Sequence: 1 Interest: 1.000000 Agent: Homestead: S OVER 65 Ceiling: 115.25 2006 Disabled Veterans: 12000 1997

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 5/20/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport Abatement Miscellaneous Exemptions Disaster VLA Omitted Property

Parcel: 8634 Account: 00162-00001-08200-000000 Property Type: R Category Code: A1 Lease Hold

Acres: 0.2350 Larger Tract: 0.0000 SIC Code:

Legal 1: 82 THRU 84 1 WOODLAWN PARK

Legal 2: PEARSALL

Legal 3:

Legal 4:

Prop Address: 124 S WOODLAWN

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: Click to view Maps

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 5/20/2022 Pgm Date: 5/10/2022

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R12932

SAN MIGUEL RAUL

P O BOX 347

DILLEY TX 78017 1967

Value Override Protest Timber

Land Hs: 4,940
 New Land Hs: 0
* included in land hs value
 Land Nhs: 0
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 7,870
 New Improvement Hs: 0
 New Improvement Nhs: 0

Location/Jurisdictions:

MC21 00-FRHO CAD 01-FRHO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-BUWC DISTRICT
 60-FRHO HOSP

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: ED

Appraisal Date: 2/4/2020

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 6859
 Account: 00012-00002-00700-000000
 Property Type: R Category Code: A2 Lease Hold
 Acres: 0.1720 Larger Tract: 0.0000 SIC Code:
 Legal 1: 7 2 DARLINGTON
 Legal 2: DILLEY CB30
 Legal 3:
 Legal 4:
 Prop Address: 214 E HUGO
 Prop City/St/Zip: DILLEY TX 78017
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: PLT
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:
 Conveyance Record
 Miscellaneous

User Codes:
 User Date: 4/29/2022 Pgm Date: 5/10/2022
 User Name: LMORENO Pgm Name: BldgAudit

Owner R1744

GALLEGOS ROSA

225 WESTVIEW RD APT 104

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 9,570

New Land Hs: 0

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 4,940

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER.SERV #1 65-BUWC DISTRICT

Sequence: 1 Exempt Interest: 1.000000 Agent: Homestead: Ceiling: 0.00 0 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: NG

Appraisal Date: 11/5/2019

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport Abatement Miscellaneous Exemptions Disaster VLA Omitted Property

Parcel: 2674 Account: 00126-00001-00800-000000 Property Type: R Category Code: A2 Lease Hold Acres: 0.2440 Larger Tract: 0.0000 SIC Code: Legal 1: 8 1 GROSS CARTER Legal 2: Legal 3: Legal 4: Prop Address: 1734 S ASH Prop City/St/Zip: DBA: GPS Coordinate: Click to view Maps

Codes

Route Code: Order/SubOrder: 0 Road Type: Utility: Neighborhood: Map: PLT Mortgage Code: Loan Number: Zoning: GPS X/Y: Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: TIF12

User Date: 8/19/2022 Pgm Date: 11/21/2021

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R9512

ADAME RENE G & EDNA C

108 N TREVINO

PEARSALL TX 78061

Value Override Protest Timber

Land Hs:	0
New Land Hs:	0
<small>* Included in land hs value</small>	
Land Nhs:	6,660
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	0
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2022
 Appraiser Code: 25
 Appraisal Date: 8/10/2022

Rendition Status

Status:
 Date:

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 21219
 Account: 00102-00011-00800-000000
 Property Type: R Category Code: C1 Lease Hold
 Acres: 0.1610 Larger Tract: 0.0000 SIC Code:
 Legal 1: 8 11 COLONIA ALTA VISTA
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: N TREVINO
 Prop City/St/Zip: PEARSALL TX 78061
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map:
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 8/10/2022 Pgm Date: 10/14/2021
 User Name: SRODRIGUEZ Pgm Name: Roll Year

Location/Jurisdictions:

MC42 00-FRHO CAD 01-FRHO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1
 65-BUWC DISTRICT

Owner R4766

ROBERTS GRADY SR MRS (SALLY) ESTATE

BOX F

PEARSALL TX 78061 1405

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* included in land hs value

Land Nhs: 14,180

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 5/23/2022

Rendition Status

Status:

Date: Select a date 5/15

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 7115

Account: 00164-00013-00100-000000

Property Type: R Category Code: C1 Lease Hold

Acres: 0.1550 Larger Tract: 0.0000 SIC Code:

Legal 1: 1 13 PEARSALL

Legal 2:

Legal 3:

Legal 4:

Prop Address: N OAK

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: TIF12

User Date: 5/23/2022 Pgm Date: 10/14/2021

User Name: SRODRIGUEZ Pgm Name: Roll Year

Location/Jurisdictions:

MC42 00-FRUD CAD 01-FRUD CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1

65-BUWC DISTRICT

Owner R22514

MOORE CASITAS LLC

P. O. BOX 1061

SUNRISE BEACH MO 65079

Value Override Protest Timber

Land Hs:	0
New Land Hs: <small>* Included in land hs value</small>	0
Land Nhs:	18,480
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	0
Improvement Nhs:	168,120
New Improvement Hs:	0
New Improvement Nhs:	0

Location/Jurisdictions:

MC155 00-FRUD CAD 01-FRUD CO 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1 65-ELWIC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 8/8/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 51

Account: 00210-00002-00300-000000

Property Type: R Category Code: F1 Lease Hold

Acres: 0.5160 Larger Tract: 0.0000 SIC Code:

Legal 1: 3 THRU 6 2 SPEED ADDITION

Legal 2:

Legal 3:

Legal 4:

Prop Address: 833 CR 2557/FRONT ST

Prop City/St/Zip: MOORE TX 78057

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: N2

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 8/8/2022 Pgm Date: 5/13/2022

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R24964

WEBER GARY

19823 WESTSIDE FOREST DR

HOUSTON TX 77094

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* included in land hs value

Land Nhs: 137,280

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 13,140

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC87 00-FRHO CAD 01-FRHO CO 32-DILLEY ISD 60-FRHO HOSP 63-EMER SERV #1 65-BJWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 60

Appraisal Date: 3/1/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 6214

Account: 00300-00728-00100-000000

Property Type: R Category Code: E2 Lease Hold

Acres: 62.4000 Larger Tract: 847.1100 SIC Code:

Legal 1: 728 1105 SAN ANTONIO DITCH CO

Legal 2:

Legal 3:

Legal 4:

Prop Address: FM 1581

Prop City/St/Zip:

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: G9 DD6

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 6/8/2022 Pgm Date: 5/10/2022

User Name: LRAMIREZ Pgm Name: BldgAudit

Owner R20863

ZSOONERS, L.P.

18 MEADOW BROOK PL

THE WOODLANDS TX 77382

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* Included in land hs value

Land Nhs: 22,080

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 374,440

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC155 00-FRUIO CAD 01-FRUIO CO 34-PEARSALL ISD 60-FRUIO HOSP 63-EMER SERV #1 65-BUWC DISTRICT

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: NG

Appraisal Date: 4/23/2019

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 3617
Account: 00300-00331-00311-000000
Property Type: R Category Code: F2 Lease Hold
Acres: 1.8400 Larger Tract: 4.0500 SIC Code:
Legal 1: 331 1408 GARCIA DOLORES
Legal 2: MH ON ACC #600-2018-2250
Legal 3: MH ON ACC #600-219-450
Legal 4: 9089-2017-10 PERSONAL PROPERTY
Prop Address: 3093 CR 1005/POWER PLANT RD
Prop City/St/Zip: PEARSALL TX 78061
DBA: CONTROL CONCEPTS
GPS Coordinate: Click to view Maps

- Codes

Route Code: Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: L6 GG4
Mortgage Code: Loan Number:
Zoning: GPS X/Y:
Reminder Codes:

- Soil Types

- Abstract

Mobile Home

Model Name: Label:
Serial Number: Location Number: 0
Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 8/10/2020 Pgm Date: 5/13/2022

User Name: CTOALSON Pgm Name: BldgAudit

Owner R15830

CARRILLO JESUS F

5141 E FM 462

MOORE TX 78057

Value Override Protest Timber

Land Hs: 95,260

New Land Hs: 0
* Included in land hs value

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 245,770

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2021

Value: 337,610

Calculated Value: 371,370

Location/Jurisdictions:

MC155 00-FRIO CAD 01-FRIO CD 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1 65-BUWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead: H HOMESTEAC 09/22/2015

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: NG

Appraisal Date: 3/7/2016

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 19075

Account: 00258-00000-00900-000000

Property Type: R Category Code: E1 Lease Hold

Acres: 10.8000 Larger Tract: 10.8000 SIC Code:

Legal 1: TRACT 9A NATIONS WOODLANDS

Legal 2:

Legal 3:

Legal 4:

Prop Address: 5141 E FM 462

Prop City/St/Zip: MOORE TX

DBA:

GPS Coordinate: Click to view Maps

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: Q2 JJ1

Mortgage Code: 060 Loan Number: 150141743

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 9/21/2022 Pgm Date: 5/10/2022

User Name: RSALAZAR Pgm Name: BldgAudit

Owner R2302

HARRIS ARLINE

BOX M

DILLEY TX 78017 0920

Value Override Protest Timber

Land Hs: 6,600

New Land Hs: 0
* Included in land hs value

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 78,110

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2021

Value: 85,640

Calculated Value: 94,200

Location/Jurisdictions:

MC101 00-FRUD CAD 01-FRUD CO 32-DILLEY ISD 69-EMER SERV #1 65-BJWC DISTRICT 60-FRUD HOSP

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead: S OVER 65 06/15/2021
Ceiling: 44.08 2006
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: 60

Appraisal Date: 2/8/2021

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 3504
Account: 00300-01243-00100-000000
Property Type: R Category Code: E1 Lease Hold
Acres: 2.0000 Larger Tract: 124.2390 SIC Code:
Legal 1: 1243 80/1 BUCKOW J W
Legal 2: MARTIN BRANCH FARM
Legal 3:
Legal 4:
Prop Address: CR 3805/MARTIN BRANCH RD
Prop City/St/Zip: DILLEY TX 78017
DBA:
GPS Coordinate: Click to view Maps

Codes

Route Code: Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: J14 FF9
Mortgage Code: Loan Number:
Zoning: GPS X/Y:
Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:
Serial Number: Location Number: 0
Make:

Conveyance Record

Miscellaneous

User Codes: AL
User Date: 6/15/2021 Pgm Date: 5/10/2022
User Name: RSALAZAR Pgm Name: BldgAudit

Owner R18249

CHANDO THOMAS J & KARLA

2015 SHADOW FOREST DR

KATY TX 77494

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* Included in land hs value

Land Nhs: 3,960

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 40,770

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC155 00-FRHO CAD 01-FRHO CD 34-PEARSALL ISD 60-FRHO HOSP 68-EMER SERV #1 65-BJWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 60

Appraisal Date: 3/11/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 3046

Account: 00300-00578-00500-000000

Property Type: R Category Code: E2 Lease Hold

Acres: 1.0000 Larger Tract: 122.2420 SIC Code:

Legal 1: 578 1 RUSK TRANSPORTATION CO

Legal 2: PFS0614275,PFS0614276

Legal 3: PP ON 9173-2011-200

Legal 4:

Prop Address: 1695 CR 2605/PLOCEK RD

Prop City/St/Zip:

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: S6 KK4

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label: PFS0614275

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 3/11/2022 Pgm Date: 5/10/2022

User Name: NGONZALES Pgm Name: BldgAudit

Owner R23664

STACY JUSTIN B

1144 CR 2863

BIG FOOT TX 78005

Value Override Protest Timber

Land Hs: 10,800

New Land Hs: 0
* included in land hs value

Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 71,760

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: 60

Appraisal Date: 5/4/2021

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 21305

Account: 00267-00001-00950-000000

Property Type: R Category Code: E2 Lease Hold

Acres: 1.0000 Larger Tract: 12.8420 SIC Code:

Legal 1: LOT 9 WEST RANCH SUBD

Legal 2:

Legal 3: LAB# HWC0361814/15

Legal 4: OLD MAP R1

Prop Address: 1144 CR 2863/CLUDE RD

Prop City/St/Zip: BIG FOOT TX 78005

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: S2 LL1

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: FREEDOM II Label: HWC0361814

Serial Number: CSS006743TXA Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 1/12/2022 Pgm Date: 5/10/2022

User Name: RSALAZAR Pgm Name: BldgAudit

Location/Jurisdictions:

MC191 00-FRIO CAD 01-FRIO CO 37-DEVINE ISD 60-FRIO HOSP 63-EMER SERV #1 65-BUWC DISTRICT

Owner R24914

PLUMMER KRISTI LEANNE

21814 RUBY RUN

SAN ANTONIO TX 78259

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* included in land hs value

Land Nhs: 0

Productivity Market: 171,940

Productivity Value: 1,250

Productivity Type: 1D1

Improvement Hs: 0

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC191 00-FRUD CAD 01-FRUD CD 37-DEVINE ISD 60-FRUD HOSP 63-EMER SERV #1 65-BUWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 4/11/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 25756 Task

Account: 00300-00666-00405-000000

Property Type: R Category Code: D1 Lease Hold

Acres: 11.9400 Larger Tract: 11.9400 SIC Code:

Legal 1: 666 57 WEBER PETER

Legal 2: TRACT 2

Legal 3:

Legal 4: R27420-FROM 3DR

Prop Address: 15966 FM 472

Prop City/St/Zip: BIGFOOT TX 78005

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: S2 LL1

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 5/2/2022 Pgm Date:

User Name: RSALAZAR Pgm Name:

Owner R14899

MELENDEZ JOSE

518 MARGO DRIVE

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* Included in land hs value

Land Nhs: 39,830

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 276,630

New Improvement Hs: 0

New Improvement Nhs: 0

Location/Jurisdictions:

MC42 00-FRHO CAD 01-FRHO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1

65-BUWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 6/14/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 301

Account: 00164-00162-00115-000000

Property Type: R Category Code: F1 Lease Hold

Acres: 0.6200 Larger Tract: 0.0000 SIC Code:

Legal 1: 135 X 200 BLK 162 PEARSALL

Legal 2: PP LOC@9080-2020-200/P#24842

Legal 3:

Legal 4: AKA: B G SUBD

Prop Address: 804 N OAK ST

Prop City/St/Zip: PEARSALL TX 78061

DBA: ANYTIME FITNESS

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map:

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 6/14/2022 Pgm Date: 5/10/2022

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R4807

RAMIREZ ANTONIO R & JOSEFINA

4747 FM 1581

PEARSALL TX 78061 5836

Value Override Protest Timber

Land Hs:	0
New Land Hs:	0
<small>* included in land hs value</small>	
Land Nhs:	0
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	13,090
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Cap Information

Override

Year:	2021
Value:	13,090
Calculated Value:	14,400

Location/Jurisdictions:

MC155 00-FRIO CAD 01-FRIO CD 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1 65-BLWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead: S OVER 65 04/12/2011
HS Link

Ceiling: 0.00 2020

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2021

Appraiser Code: NG

Appraisal Date: 12/18/2019

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 20540

Account: 00600-01994-00130-000000

Property Type: P Category Code: M1 Lease Hold

Acres: 0.0000 Larger Tract: 0.0000 SIC Code:

Legal 1: M/H LOC 300-764-156

Legal 2: ELECTED PERSONAL

Legal 3:

Legal 4: LABEL TEX0509041

Prop Address: 4747 FM 1581

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: Click to view Maps

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: J9

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: SADDLEBROOK Label: TEX0509041

Serial Number: TXFLR12A71844 Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 9/7/2022 Pgm Date: 10/14/2021

User Name: SRODRIGUEZ Pgm Name: BidgAudit

Owner R21795

LANEY REAL ESTATE LLC

16919 IH-35 SOUTH

DILLEY TX 78017

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* included in land h/volce
 Land Nhs: 0
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Personal Hs: 0
 Personal Nhs: 846,040
 New Personal Hs: 0
 New Personal Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent: 610
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 33

Appraisal Date: 1/20/2022 15

Rendition Status

Status: Y

Date: 1/20/2022 15

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 21956
 Account: 01055-02013-00100-000000
 Property Type: P Category Code: S Lease Hold
 Acres: 0.0000 SIC Code:
 Legal 1: SPECIAL INVENTORY
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: 16919 S IH 35 SOUTH
 Prop City/St/Zip: DILLEY TX 78017
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0
 Map:
 Mortgage Code:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 1/20/2022 Pgm Date: 10/14/2021

User Name: AGARCIA Pgm Name: Roll Year

Location/Jurisdictions:

MC21 00-FRISO CAD 01-FRISO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-ELIWC DISTRICT
 60-FRISO HOSP

Owner R21861

GALINDO JORGE

206 W DICKSON AVE

SAN ANTONIO TX 78214

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* included in land hs value

Land Nhs: 31,200

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 24,890

New Improvement Hs: 0

New Improvement Nhs: 11,650

Location/Jurisdictions:

MC155 00-FRUD CAD 01-FRUD CO 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1 65-EUWC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2022

Appraiser Code: 25

Appraisal Date: 4/6/2022

Rendition Status

Status:

Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 21655

Account: 00181-00001-03900-000000

Property Type: R Category Code: E Lease Hold

Acres: 1.0000 Larger Tract: 1.0000 SIC Code:

Legal 1: LT 39 PATTON RANCH EST SUBD

Legal 2: UNIT 2

Legal 3:

Legal 4:

Prop Address: 115 CR 2662

Prop City/St/Zip: MOORE TX 78057

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: Q2 JJ1

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 5/10/2022 Pgm Date: 12/8/2021

User Name: SRODRIGUEZ Pgm Name: LandAudit

Owner R5534

TEHUACANA CEMETERY

Sequence: 1 Exempt
 Interest: 1.000000
 Agent: 999
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* included in land hs value
 Land Nhs: 10,350
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Last Appraiser Information

Last App Year: 2021
 Appraiser Code: NG
 Appraisal Date: 3/12/2018

Rendition Status

Status:
 Date: Select a date

Print Notice: 2022 Notice Date: 05/18/2022

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Location/Jurisdictions:

MC73 00-FRHO CAD 01-FRHO CO 31-HONDO ISD 60-FRHO HOSP 63-EMER SERV #1 65-EJWC DISTRICT

Parcel: 8246 ***Exempt***
 Account: 00300-00598-00410-000000
 Property Type: R Category Code: XVR Lease Hold
 Acres: 1.8000 Larger Tract: 1.8600 SIC Code:
 Legal 1: 598 510 STRATTON ANN R
 Legal 2: EXEMPT
 Legal 3:
 Legal 4: R27375
 Prop Address: CR 1520/TEHUACANA ROAD
 Prop City/St/Zip:
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: K1 FF1
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 4/25/2018 Pgm Date: 12/8/2021
 User Name: Iramirez Pgm Name: LandAudit

2022

TYPES OF
PROPERTY

A - Single Family Residence
A2 - Single Family Residence Mobile Home
B - Multi Family Residence
C1 - Vacant Lots and Land Tracts
C2 - Colonial Lots and Land Tracts
D1 - Qualified Open-space Land
D2 - Farm & Ranch Imp on Qualified Open-Spaced Land
E - Rural Land, not qualified for open-space land appraisal, and Improvements
E1 - Residential Farm & Ranch, Barns, Sheds (including land)
E2 - Mobile Home Farm & Ranch (including land)
F1 - Commercial
F2 - Industrial and Manufacturing
G1 - Oil and Gas
G2 - Minerals
G3 - Other Sub-surface Interests in Land
J - Utilities
L1 - Commercial
L2 - Industrial and Manufacturing
M1- Mobile Homes
M2- Other Tangible Personal Property
N - Intangible Personal Property
O1 - Residential Inventory
S - Special Inventory
X1 - Totally Exempt Property and subcategories

Home Site

Y - Homestead Exemption
N - No Homestead Exemption

Appraisal Method

AC - Acres	NS - Non Square
SQ - Square Foot	FF - Front Foot
FA - Flat Value Cost x Acres	FV - Flat Value
AF - Front Foot / Ag	Lot

9/27/91

TEA CODES TABLE

TEA	TEA DESCRIPTION
A1	SINGLE FAMILY RESIDENCE
C1	REAL VACANT LOT OR TRACT
C3	RURAL
D1	REAL ACREAGE - FARM LAND
E1	REAL FARM & RANCH IMPS
E4	FARM & RANCH IMPS - POULTRY
F1	COMMERCIAL REAL - BUILDINGS
F1L	LAND - COMMERCIAL
F2	INDUSTRIAL REAL
F2L	LAND - INDUSTRIAL
F4	IND. REAL OR LEASED LAND
G1	PRODUCING OIL & GAS
G2	NON-PRODUCING OIL & GAS
G3	PRODUCING COAL/LIGHTITE
G4	NON-PRODUCING COAL/LIGHTITE
G5	PRODUCING SULPHUR
G6	NON-PRODUCING SULPHUR
G7	SERVICE WELLS(INJECT. DISPOS.)
G8	PRODUCING SAND & GRAVEL
G9	PRODUCING CLAY
H1	AUTOS & PICKUPS TO 1 TON
H3	INDUS. AUTO & P.U. TO 1 TON
I1	BANKS
J1	WATER SYSTEMS
J10	ROLLING STOCK
J2	GAS COMPANIES
J3	ELECTRIC COMPANIES
J4	TELEPHONE COMPANIES
J5	RAILROAD
J6	PIPELINES
J61	PIPELINES - OTHER PERSONAL
J7	COMPRESSORS & PUMP STATIONS
J71	SEPAR., HTR YRTR., GLYCOL UNIT
J72	SALT WATER DISPOSAL WELLS
J8	CABLE TV SYSTEM
J9	MICROWAVE EQUIPMENT
L1A	1 TON VEH & OVER-COMMERCIAL
L1B	PIPESTOCK-COMMERCIAL
L1C	INVENTORY-COMMERCIAL
L1D	TRAILERS-COMMERCIAL
L1E	WELL SERVICING,WORKOVER EQ-COM
L1F	DRILLING RIGS-COMMERCIAL
L1G	MACHINERY & EQUIP.-COMMERCIAL
L1H	LEASED EQUIPMENT-COMMERCIAL
L1J	FURNITURE & FIXTURE-COMMERCIAL
L1K	HEAVY CONSTR. EQUIP-COMMERCIAL
L1L	STORAGE TANKS-COMMERCIAL
L1N	COMM. AUTOS & PICKUPS TO 1TON
L2A	1 TON VEH & OVER-INDUSTRIAL
L2B	PIPESTOCK-INDUSTRIAL
L2C	INVENTORY-INDUSTRIAL
L2D	TRAILERS-INDUSTRIAL
L2E	WELL SERVICING,WORKOVER EQ-IND
L2F	DRILLING RIGS-INDUSTRIAL
L2G	MACHINERY & EQUIP.-INDUSTRIAL
L2H	LEASED EQUIPMENT-INDUSTRIAL
L2J	FURNITURE & FIXTURE-INDUSTRIAL
L2K	HEAVY CONSTR. EQPT-INDUSTRIAL
L2L	STORAGE TANKS-INDUSTRIAL
L2N	INDUS. AUTOS & PICKUPS TO 1TON
L2H	UNDERGROUND STORED LPG
M1	WATERCRAFT
M2	AIRCRAFT
M3	MOBIL HOMES
M5	MISC
N1	INTANGIBLES
N2	PIPELINE INTANGIBLES
N3	RAILROAD INTANGIBLES
999	THIS IS A DUMMY STAT BOARD CODE



Texas Property Tax

Purpose of the Property Classification Guide

This guide is provided to assist appraisal districts in their classification of property for value analysis and use in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide will also improve accuracy.

If you have questions about the categories and data entry, please call the Data Security and Analysis (DSA) Team of the Property Tax Assistance Division (PTAD) at 1-800-252-9121 (press 2 for the menu and then press 2 again for the Team).

How are accounts reported in EARS files?

For each taxing entity, EARS files should include only one record for each property. Appraisal districts often have multiple accounts tied to one real property account. This might be the result of a residence homestead designation that applies to more than one urban lot or adjacent acreage. Other accounts may be required because of mortgage loan requirements, platting, or other factors. Other property may have multiple accounts for owners of undivided interests or an assemblage of tracts for one large commercial property. The primary accounts are often referred to as "parent" accounts, or master accounts, parcel tie back accounts or common use accounts. The related accounts can be identified by electronic links or flags to indicate that they are components of the parent account. The EARS record layout allows for two ways to report these parent accounts and their related accounts:

- The EARS file can include only the parent account if it includes all of the required information such as total value, land area, applicable exemptions, etc. for the entire tract, which includes the related accounts ; or
- Separate accounts for all related accounts may exist if they are linked (flagged) to the parent account with a field that identifies the parent account number. PTAD's programs will then combine the values from each portion of the parent account into one record. This combined record will be used in determining category values and for selecting samples used in PTAD's ratio study.

Why is Property Classification Important to a School District?

PTAD conducts a PVS in each school district at least every other year to estimate school district taxable property value. In conducting the PVS and estimating value, PTAD analyzes property by category. Appraisal district reporting of misclassified local value – value reported in the wrong category – may lead to inaccurate taxable value estimates. The Texas Education Agency uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may impact school funding.

What Should Be Considered in Determining Property Classification?

Current property use is the primary consideration in determining appropriate property classification. If you have doubts about particular properties, please contact DSA at the number shown above to ensure consistent reporting.

Property Classifications

Property classifications include these categories:

- A: Real Property: Single-family Residential
- B: Real Property: Multifamily Residential
- C1: Real Property: Vacant Lots and Land Tracts
- C2: Real Property: Colonia Lots and Land Tracts
- D1: Real Property: Qualified Open-space Land

Sub-classifications for Agricultural and Timberland

- Irrigated Cropland
- Dry Land Cropland
- Barren/Wasteland
- Orchards
- Improved Pasture
- Native Pasture
- Temporary Quarantined Land
- Timber at Productivity

- Timberland at 1978 Market Value
- Timberland at Restricted Use
- Transition to Timber
- Wildlife Management
- Other Agricultural Land as defined in Tax Code Section 23.51(2).
- D2: Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
- E: Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
- F1: Real Property: Commercial
- F2: Real Property: Industrial and Manufacturing
- G1: Real Property: Oil and Gas
- G2: Real Property: Minerals
- G3: Real Property: Other Sub-surface Interests in Land
- H1: Tangible Personal Property: Personal Vehicles, not used for business purposes
- H2: Tangible Personal Property: Goods in Transit
- J: Real and Tangible Personal Property: Utilities
- L1: Personal Property: Commercial
- L2: Personal Property: Industrial and Manufacturing
- M1: Mobile Homes
- M2: Other Tangible Personal Property
- N: Intangible Personal Property Only
- O: Real Property: Residential Inventory
- S: Special Inventory
- X: Totally Exempt Property and subcategories

CATEGORY A

Real Property: Single-family Residential

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated. Typically, Category A properties are single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be classified as Category A property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as Category A and the unimproved lot is coded as Category C1. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in Category A. Mobile homes located on land owned by the same person are classified as Category A property.

2022

USES OF
PROPERTY

2022 Certified - HISTORY VALUE RECAP

(01) - FRIO COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	3,024	1,356.1687	35,403,030	0	0	35,403,030	171,029,040	64,170	0	206,496,240	181,114,930
A2	611	353.1939	7,360,220	0	0	7,360,220	8,476,510	1,680	0	15,838,410	14,190,820
A3	6	3.9220	82,210	0	0	82,210	58,410	0	0	140,620	140,620
A*	3,641	1,713.2846	42,845,460	0	0	42,845,460	179,563,960	65,850	0	222,475,270	195,446,370
B1	83	95.0444	1,598,280	0	0	1,598,280	13,518,990	0	0	15,117,270	15,105,270
B2	3	1.0010	34,490	0	0	34,490	151,410	0	0	185,900	185,900
B*	86	96.0454	1,632,770	0	0	1,632,770	13,670,400	0	0	15,303,170	15,291,170
C1	1,318	864.0852	16,557,200	0	0	16,557,200	262,890	0	0	16,820,090	16,798,090
C2	4	3.9820	91,260	0	0	91,260	0	0	0	91,260	91,260
C3	1	0.1500	3,840	0	0	3,840	0	0	0	3,840	3,840
CI	1	0.1560	2,750	0	0	2,750	0	0	0	2,750	2,750
C*	1,324	868.3732	16,655,050	0	0	16,655,050	262,890	0	0	16,917,940	16,895,940
D1	4,670	697,167.2374	0	84,774,620	1,688,216,570	84,774,620	0	0	0	84,774,620	84,724,020
D2	505	0.0000	0	0	0	0	12,272,030	0	0	12,272,030	12,266,910
D*	5,175	697,167.2374	0	84,774,620	1,688,216,570	84,774,620	12,272,030	0	0	97,046,650	96,990,930
E	874	7,880.3637	51,291,530	0	0	51,291,530	3,334,220	0	0	54,625,750	54,488,370
E1	1,251	2,262.0786	15,544,490	0	0	15,544,490	147,582,030	30,860	0	163,157,380	153,067,780
E2	494	961.9139	10,846,850	0	0	10,846,850	12,154,230	23,730	0	23,024,810	21,143,350
E3	89	316.7758	2,575,430	0	0	2,575,430	2,670,640	0	0	5,246,070	5,082,210
E*	2,708	11,421.1320	80,258,300	0	0	80,258,300	165,741,120	54,590	0	246,054,010	233,781,710
F1	583	2,202.0683	28,114,740	0	0	28,114,740	195,030,020	0	0	223,144,760	223,132,760
F1	583	2,202.0683	28,114,740	0	0	28,114,740	195,030,020	0	0	223,144,760	223,132,760
F2	192	2,703.5920	14,914,720	0	0	14,914,720	45,845,420	0	216,158,610	276,918,750	137,574,020
F2	192	2,703.5920	14,914,720	0	0	14,914,720	45,845,420	0	216,158,610	276,918,750	137,574,020
F*	775	4,905.6603	43,029,460	0	0	43,029,460	240,875,440	0	216,158,610	500,063,510	360,706,780
G1	8,300	0.0000	0	0	0	0	0	0	686,104,320	686,104,320	686,104,320
G1C	16	0.0000	0	0	0	0	0	0	4,970,720	4,970,720	4,970,720
G*	8,316	0.0000	0	0	0	0	0	0	691,075,040	691,075,040	691,075,040
J1	1	0.0000	0	0	0	0	0	16,350	0	16,350	16,350
J2	2	10.0000	62,150	0	0	62,150	23,610	0	0	85,760	85,760
J3	81	247.0820	1,174,290	0	0	1,174,290	2,521,440	0	61,286,190	64,981,920	64,981,920
J4	68	5.2970	134,910	0	0	134,910	618,790	0	6,593,020	7,346,720	7,346,720
J5	9	0.0000	0	0	0	0	0	0	30,624,760	30,624,760	30,624,760
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	147	0.0000	0	0	0	0	0	0	273,972,440	273,972,440	254,560,850
J6A	2	0.0000	0	0	0	0	0	0	19,500	19,500	19,500
J7	3	0.0000	0	0	0	0	0	0	2,270,420	2,270,420	2,270,420
J8	17	0.0000	0	0	0	0	0	0	17,250,590	17,250,590	17,250,590
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	333	262.3790	1,371,350	0	0	1,371,350	3,163,840	16,350	392,029,920	396,581,460	377,169,870
L1	560	0.0000	0	0	0	0	0	57,774,375	0	57,774,375	57,774,375
L1	560	0.0000	0	0	0	0	0	57,774,375	0	57,774,375	57,774,375
L2	2	0.0000	0	0	0	0	0	1,283,230	0	1,283,230	1,283,230
L2A	31	0.0000	0	0	0	0	0	0	14,477,380	14,477,380	14,477,380
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	67	0.0000	0	0	0	0	0	0	34,551,280	34,551,280	34,551,280
L2D	8	0.0000	0	0	0	0	0	0	1,475,050	1,475,050	1,475,050
L2F	2	0.0000	0	0	0	0	0	0	5,380,000	5,380,000	5,380,000
L2G	134	0.0000	0	0	0	0	0	0	111,018,610	111,018,610	111,018,610
L2H	23	0.0000	0	0	0	0	0	0	10,641,200	10,641,200	10,641,200

2022 Certified - HISTORY VALUE RECAP

(01) - FRIO COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2I	1	0.0000	0	0	0	0	0	0	3,300,000	3,300,000	3,300,000	
L2J	81	0.0000	0	0	0	0	0	0	1,590,330	1,590,330	1,590,330	
L2L	4	0.0000	0	0	0	0	0	0	770,820	770,820	770,820	
L2M	57	0.0000	0	0	0	0	0	0	23,791,470	23,791,470	23,791,470	
L2P	32	0.0000	0	0	0	0	0	0	2,409,050	2,409,050	2,409,050	
L2Q	37	0.0000	0	0	0	0	0	0	3,118,300	3,118,300	3,118,300	
L2	480	0.0000	0	0	0	0	0	1,283,230	212,525,590	213,808,820	213,808,820	
L*	1,040	0.0000	0	0	0	0	0	59,057,605	212,525,590	271,583,195	271,583,195	
M1	1,450	0.0000	0	0	0	0	0	49,532,080	0	49,532,080	45,939,220	
M*	1,450	0.0000	0	0	0	0	0	49,532,080	0	49,532,080	45,939,220	
O	4	9.4300	91,770	0	0	91,770	0	0	0	91,770	91,770	
O*	4	9.4300	91,770	0	0	91,770	0	0	0	91,770	91,770	
S	8	0.0000	0	0	0	0	0	1,810,970	0	1,810,970	1,810,970	
S*	8	0.0000	0	0	0	0	0	1,810,970	0	1,810,970	1,810,970	
XB	14	0.2000	2,000	0	0	2,000	0	0	5,690	7,690	0	
XC	895	0.0000	0	0	0	0	0	0	107,080	107,080	0	
XG	4	1.3150	51,000	0	0	51,000	533,420	0	0	584,420	0	
XV	104	104.5500	821,320	0	0	821,320	1,969,600	186,460	1,763,510	4,740,890	0	
XVC	47	267.5240	1,747,670	0	0	1,747,670	7,746,050	0	0	9,493,720	0	
XVH	7	14.6460	880,590	0	0	880,590	12,317,750	0	0	13,198,340	0	
XVR	66	69.4380	1,645,380	0	0	1,645,380	8,755,440	0	0	10,400,820	0	
XVS	30	241.3430	2,532,340	0	0	2,532,340	32,061,450	0	0	34,593,790	0	
XVT	85	446.2980	3,682,470	0	0	3,682,470	21,458,960	0	0	25,141,430	0	
XVX	37	484.9300	1,713,300	0	0	1,713,300	206,250	0	0	1,919,550	0	
X*	1,289	1,630.2440	13,076,070	0	0	13,076,070	85,048,920	186,460	1,876,280	100,187,730	0	
		26,149	718,073.7859	198,960,230	84,774,620	1,688,216,570	283,734,850	700,598,600	110,723,905	1,513,665,440	2,608,722,795	2,306,782,965

2022

EXEMPTION

DATA

FRIO COUNTY APPRAISAL DISTRICT
815 SOUTH OAK ST/ PEARSALL, TEXAS 78061

LIST OF TAXING ENTITIES AND EXEMPTIONS OFFERED:

Open Space (AG) valuation – mandatory—all entities

Disabled Veterans or Surviving Spouse or 1st Responders – mandatory—all entities

FRIO COUNTY GENERAL FUND:	Elderly Homestead (up to 25,000) or Disability (up to 7,500)
FRIO COUNTY LATERAL ROAD:	Regular Homestead (up to 3,000) or Elderly Homestead (up to 25,000) or Disability (up to 7,500)
PEARSALL INDEPENDENT SCHOOL DISTRICT:	Regular Homestead (up to 40,000) Elderly Homestead (up to 10,000) or Disability (up to 10,000)
DILLEY INDEPENDENT SCHOOL DISTRICT:	Regular Homestead (up to 40,000) Elderly Homestead (up to 10,000) or Disability (up to 10,000) Local Option Elderly Homestead (up to 10,700)
CITY OF PEARSALL:	Elderly Homestead (up to 25,000) Disability (up to 25,000) Disable Veterans
CITY OF DILLEY:	Elderly Homestead (up to 3,000)
FRIO HOSPITAL DISTRICT:	Elderly Homestead (up to 10,000) Disabled Veterans
EMER. SERV #1 DISTRICT:	Elderly Homestead (up to 25,000) or Disability (up to 7,500)
EUWC DISTRICT:	Elderly Homestead (up to 25,000) or Disability (up to 25,000)

VETERANS EXEMPTIONS

For a disability of at least	An exemption of up to
10% but not more than 29%	5,000 assessed value *
30% but not more than 49%	7,500 assessed value *
50% but not more than 69%	10,000 assessed value *
70% and over	12,000 assessed value *
10% or more disability and 65 years of age or older	12,000 assessed value *
Loss of the use of one or more limbs, total blindness in one or both eyes, or paraplegia	12,000 assessed value *

*If more than one property, between 5,000 and 12,000 can be claimed on the other account.

100% Disabled veterans or surviving spouse or first responder killed in the line of duty totally exempt on HS.

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local Option	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$40,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$10,000
Age 65 or Older or Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans	11.22	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Disabled Veterans with Homes Donated by Charitable Organizations	11.132	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
Surviving Spouse of U.S. Armed Services Member Killed in Action	11.133	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of First Responder Killed in Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value

Residence Homestead Exemptions

Statutory Authority: Tax Code Chapter 11

Texas offers a variety of partial or total exemptions from appraised property values used to determine local property taxes.

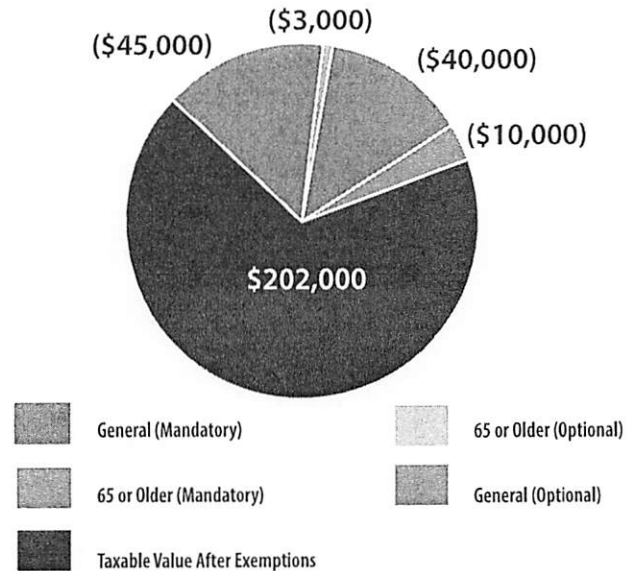
School District Exemptions Example

\$300,000 APPRAISED VALUE BEFORE EXEMPTIONS

Ms. Smith's home has an appraised value of \$300,000 before exemptions. She is 68 years old and receives the following school district exemptions:

- **General (mandatory) = \$40,000**
- **General (local option 15%) = \$45,000**
- **65 or Older (mandatory) = \$10,000**
- **65 or Older (local option) = \$3,000**

After exemptions, her total taxable value is \$202,000. This is the value that will be applied to the school district tax rate to determine the school district taxes she will owe on this property.



Exemption	Taxing Unit(s)	Mandatory or Local Option	Amount
General Residence Homestead	School Districts	Mandatory	\$40,000
General Residence Homestead	Cities, Counties, School Districts or Special Districts	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	Counties	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	School Districts	Mandatory	\$10,000
Age 65 or Older or Disabled	Cities, Counties, School Districts or Special Districts	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans with Homes Donated by Charitable Organizations	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of a First Responder Killed in the Line of Duty	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Disabled Veterans*	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability

*This exemption can be applied to a residence homestead or any one property the disabled veteran owns.

Residence Homestead Exemptions

What is a residence homestead exemption?

A residence homestead exemption removes a portion of or the total amount of a property's value from taxation for property tax purposes.

Texas offers a variety of partial or total (absolute) exemptions from appraised property values used to determine local taxes. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. A total (absolute) exemption excludes the entire property from taxation. Taxing units are mandated by the state to offer certain (mandatory) exemptions and have the option to decide locally on whether or not to offer others.

How do I get a residence homestead exemption?

You have to file an application and supporting documentation for a residence homestead exemption. File the residence homestead exemption application and supporting documentation with the appraisal district office in each county in which the property is located.

What is the deadline for filing an application for a residence homestead exemption?

Generally, the filing deadline for a residence homestead exemption is no later than April 30.

What if I miss the filing deadline?

A late application for a residence homestead exemption, including for a person age 65 or older or disabled, may be filed up to two years after the deadline for filing has passed. A late application for a residence homestead exemption filed by a disabled veteran for the 100 percent disabled veteran exemption or the donated residence homestead of a partially disabled veteran exemption may be filed up to five years after the deadline for filing has passed. The surviving spouse of a 100 percent disabled veteran or donated residence homestead of a partially disabled veteran exemption may be filed up to two years after the deadline for filing has passed.

Who determines if I qualify for the exemption?

Appraisal district chief appraisers are responsible for determining whether or not property qualifies for an exemption. They grant exemption applications; disapprove them and ask for more information; modify them; or deny them.

How will I know if my exemption is approved? Chief appraisers are required to send written notice when an application is modified or denied, but not when they are approved. Check with the appraisal district office to be sure.

What if my exemption application is denied?

You may appeal the chief appraiser's exemption determination by filing a protest with the appraisal review board.

Do I have to apply every year?

Property owners do not need to reapply unless the chief appraiser requires it.

Property owners already receiving the general residence homestead exemption who turn 65 are not required to apply for the additional exemption(s) if accurate birthdate information is included in the appraisal district records.

How do I know if I am eligible?

General Residence Homestead Exemption—You owned and occupied the property as your principal residence on Jan. 1 or you owned and occupied the property as your principal residence after Jan. 1 and the previous owner did not receive the same exemption for the tax year and you did not claim a residence homestead exemption on any other property in the same year.

Disabled Person Exemption—You have a disability that qualifies you for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

Age 65 or Older Exemption—This exemption is effective Jan. 1 of the tax year in which you become age 65. An eligible person age 65 or older and disabled may receive both exemptions in the same year, but not from the same taxing units.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption—May receive this exemption if you are age 55 or older when your spouse died, the property was your residence homestead at the time of death and remains your residence homestead.

100 Percent Disabled Veterans Exemption—You receive a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the US Department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran—You are a disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death), have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in the Line of Duty—You are the surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty—You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1070
May 2022

The seal of the Texas Comptroller of Public Accounts is located in the upper left corner. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal.

Glenn Hegar

Texas Comptroller of Public Accounts

Texas Property Tax Exemptions

Total and Partial Property

Tax Code Exemptions Available to

Property Owners Who Qualify

May 2022

Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice. Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

Table of Contents

Property Tax Exemptions	1
Exemption Applications	1
Owner’s Qualifications	1
Heir Property	2
Property’s Qualifications and Use	2
Chief Appraiser Determinations	3
Types of Exemptions	4
Residence Homestead (Tax Code Section 11.13)	4
Temporary Exemption for Qualified Property Physically Damaged by Disaster (Tax Code Sections 11.35)	6
Disabled Veteran and Veteran’s Organizations Exemptions (Tax Code Sections 11.131, 11.132, 11.133 and 11.22)	6
Surviving Spouse of First Responder (Tax Code Section 11.134)	7
Charitable Organizations Generally (Tax Code Section 11.18)	8
Community Land Trusts (Tax Code Section 11.1827)	8
Primarily Charitable Organizations (Tax Code Section 11.184)	8
Religious Organizations (Tax Code Section 11.20)	9
Private Schools (Tax Code Section 11.21)	9
Public Property (Tax Code Section 11.11)	9
Appendix A	11
Tax Code Exemption General Application Provisions	11
Appendix B	13
Other Property Tax Code Exemption Summaries	13
Appendix C	19
Residence Homestead Exemptions	19

Property Tax Exemptions

Property tax in Texas is locally assessed and locally administered. There is no state property tax. Property tax brings in the most money of all taxes available to local taxing units. Property taxes pay for schools, roads, police and firemen, emergency response services, libraries, parks, and other services provided by local government.

All real property and tangible personal property located in the state is taxable unless an exemption is required or permitted by the Texas Constitution.¹ Texas provides for a variety of exemptions from property tax for property and property owners that qualify for the exemption.

Local taxing units offer a variety of partial or total exemptions from property appraised values used to determine local property taxes. A partial exemption removes a percentage or a fixed dollar amount of a property's value from taxation. A total exemption excludes the entire property from taxation. The state mandates that taxing units provide certain mandatory exemptions and gives them the option to decide locally on whether or not to offer others.

Exemption Applications

A property owner must apply for an exemption in most circumstances.² If a property owner fails to file a required application on time, the owner usually forfeits the right to the exemption for that tax year unless late application provisions exist in law.³

The general deadline for filing an exemption application is before May 1.⁴ Charitable organizations improving property for low-income housing and community housing development associations must file the application for exemption within 30 days of acquiring the property.⁵

Some exemptions require the property owner to file an application one time and others require the property owner to file an application annually. Most one-time exemptions allow the chief appraiser to request a new application to verify that a property or property owner remains eligible for the exemption. **Appendix A** is a chart outlining which Tax Code exemptions:

- require no application;
- require an annual application; or
- require a one-time application, unless requested by the chief appraiser.

Appraisal district chief appraisers determine whether or not property qualifies for an exemption.⁶ Property owners may appeal the chief appraiser's exemption determinations, including the denial of an exemption.⁷ Taxing units, on the other hand, may appeal the granting of an exemption to a property owner.⁸ Property is taxable unless the owner shows that it meets all legal requirements for an exemption.⁹

Exemption applications ask for most or all of the information needed to decide an exemption issue. Most exemption cases will depend on one or more of the following issues:

- the owner's eligibility;
- the property's qualifications; or
- the property's use.

Owner's Qualifications

Ownership requirements vary by exemption. Exemptions, such as those for individuals or families (residence homestead or disabled veteran exemptions), may require evidence of age, physical condition or disability, military service, family relationship or other factors.

¹ Tex. Const. Art. VIII §1(b)

² Tex. Tax Code §11.43(a)

³ Tex. Tax Code §11.43(e)

⁴ Tex. Tax Code §11.43(d)

⁵ Tex. Tax Code §11.436

⁶ Tex. Tax Code §11.45(a)

⁷ Tex. Tax Code §41.41(a)(4)

⁸ Tex. Tax Code §41.03(a)(2)

⁹ Tex. Tax Code §11.01(a)

The date for determining most exemption qualifications is Jan. 1, but there are some exceptions. Certain exemptions are determined immediately upon a change in life of the property owner or by the chief appraiser on a property's acquisition date.¹⁰

January 1

Property receiving exemptions for freeport, abatement, pollution control, historic or archeological site, solar and wind-powered energy devices, offshore drilling rigs, water conservation initiatives and disabled veterans must qualify on Jan. 1.¹¹

Residence Homestead

A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the residence homestead exemption cannot be claimed by the property owner on any other property.¹²

Immediate

A homeowner who turns age 65 or who becomes disabled during a tax year, will qualify immediately for those exemptions, as if the homeowner qualified on Jan. 1 of the tax year. A surviving spouse age 55 or older may qualify for the deceased spouse's exemption, if the spouse dies in the year that he or she reaches age 65. A disabled veteran or their surviving spouse whose home was donated by a charitable organization, the surviving spouse of a U.S. armed services member killed or fatally injured in the line of duty and the surviving spouse of a first responder killed or fatally injured in the line of duty also qualify immediately for those exemptions, as if they qualified on Jan. 1 of the tax year.¹³

Organizations qualifying for immediate exemption include cemeteries, charitable organizations, religious organizations, private schools, low-income housing organizations, youth development associations, nonprofit water supply and wastewater service corporations, veteran's organizations and other nonprofit organizations.¹⁴

Acquisition Date

When the state, a political subdivision of the state and other qualifying organizations acquire property used for public purposes, the chief appraiser determines the property's exemption qualifications as of the acquisition date.¹⁵

Precious metal held in a depository in Texas qualifies for exemption while it's held in a precious metal depository.¹⁶

Heir Property

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy.¹⁷ An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property;
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.¹⁸

An owner may record their interest in the heir property in the local county clerk's office where the property is located. The State Bar of Texas offers a list of individuals and organizations that may provide free or reduced-fee legal assistance at texasbar.com.

Property's Qualifications and Use

Many exemptions apply only to specific classes of property. The property owner must list all property subject to the exemption and demonstrate that each property meets exemption requirements.

How and when the property owner uses the property is often critical in determining exemption cases. An important factor is whether a property's use is exclusive, primary or incidental.

¹⁰ Tex. Tax Code §11.43(d)

¹¹ Tex. Tax Code §11.42

¹² Tex. Tax Code §11.42(f)

¹³ Tex. Tax Code §11.42

¹⁴ Tex. Tax Code §11.42

¹⁵ Tex. Tax Code §§11.42(b) and 11.436

¹⁶ Tex. Tax Code §§11.141 and 11.42(b)

¹⁷ Tex. Tax Code §1.04(20)

¹⁸ Tex. Tax Code §11.43(o)

Chief Appraiser Determinations

The chief appraiser is responsible for:

- granting an exemption application;
- disapproving an exemption application and asking for more information;
- modifying an exemption application; or
- denying an exemption application.

The chief appraiser shall take action on an exemption application no later than the 90th day after the property owner applies for the exemption.¹⁹ If the chief appraiser asks for more information from the property owner, the chief appraiser is required to deliver written notice to the property owner no later than the 30th day after receiving the application. The notice must specify what additional information is being requested. The property owner must provide the requested information no later than the 30th day after the date of the request or the application will be denied. A 15-day extension may be granted for good cause.²⁰

If the chief appraiser modifies or denies an exemption application, the chief appraiser shall deliver a written notice of the modification or denial to the applicant not later than the fifth day after the date the chief appraiser makes the determination. The notice must state and fully explain each reason the chief appraiser modified or denied the exemption application. The notice must also include a brief explanation of the procedures for protesting the modification or denial of the exemption application before the appraisal review board (ARB).²¹

A chief appraiser may deny an application for any number of reasons. Denial of an exemption application can be because, but not limited to, any of the following reasons:

- Property owner is not entitled to the exemption;
- The property does not qualify for an exemption;
- Documentation filed with an exemption application does not support the exemption;
- Exemption is not filed timely;
- In the case of age 65 or older and disabled, only one exemption may be claimed per taxing unit;
- Documentation filed with a request for homestead exemption does not match the property address; or
- In the case of a residence, an exemption has already been granted on another property.

¹⁹ Tex. Tax Code §11.45(a)

²⁰ Tex. Tax Code §11.45(b)

²¹ Tex. Tax Code §11.45(d)

Types of Exemptions

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The free electronic version and the annotated version for purchase of the Property Tax Code can be found on the Comptroller's Legal Resources webpage at comptroller.texas.gov/taxes/property-tax/legal-resource.php.

The following is a short summary of the most common exemption provisions. **Appendix B** lists other exemptions authorized by the Tax Code.

Residence Homestead (Tax Code Section 11.13)

Texas law requires school districts to provide a \$40,000 exemption on residence homesteads.²² Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a residence homestead exemption of up to 20 percent of a property's appraised value, but not less than \$5,000; for a school district, this local option exemption is in addition to the mandatory exemption.²³ Counties are also required to offer a \$3,000 exemption if the county collects farm-to-market roads or flood control taxes.²⁴

In order for a property owner to qualify for the general residence homestead exemption the owner must have an ownership interest in the property and occupy the property as the owner's principal residence. A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.²⁵ An applicant is required to state that the applicant does not claim an exemption on another residence homestead in or outside of Texas. The application must include a copy of the applicant's driver's license or state identification card. A chief appraiser is prohibited by law from granting a residence homestead exemption unless the address on the identification provided corresponds to the address of the property for which

the exemption is claimed.²⁶ This requirement may be waived in certain circumstances. This requirement does not apply to a resident of a facility that provides services related to health, infirmity, or aging; or to applicants who are certified for participation in the Attorney General's Address Confidentiality Program.²⁷

A chief appraiser may also waive this requirement for an active duty U.S. armed services member or the spouse of an active duty service member if the application includes a copy of the military identification card and a copy of a utility bill for the residence homestead. A chief appraiser may waive the requirement if the applicant holds a specific driver's license issued for certain judges, U.S. marshals, U.S. attorneys and their family members, certain peace officers or prosecutors and includes with the application a copy of the application for that license.²⁸

Normally the exemption applies to those portions of the house actually used as a residence, as opposed to business or other use.²⁹ The homestead includes up to 20 acres of land and any improvements used for residential purposes.³⁰

A property can continue to qualify for a residence homestead exemption if the property owner temporarily stops occupying the property as the property owner's principal residence under certain conditions. A qualified homeowner does not lose his or her residence homestead exemption if the homeowner does not establish a different principal residence, intends to return and occupy the residence and is temporarily absent for a period of less than two years. The law provides that homeowners in military service inside or outside the United States or in a facility providing services related to health, infirmity or aging may be away from the home longer than two years and still keep the residence homestead exemption. The two-year limit does not apply to these homeowners.³¹

²² Tex. Tax Code §11.13(b)

²³ Tex. Tax Code §11.13(n)

²⁴ Tex. Tax Code §11.13(a)

²⁵ Tex. Tax Code §11.13(j)

²⁶ Tex. Tax Code §11.13(n)

²⁷ Tex. Tax Code §11.43(j)

²⁸ Tex. Tax Code §11.43(p)

²⁹ Tex. Tax Code §11.13(k)

³⁰ Tex. Tax Code §11.13(j)(1)

³¹ Tex. Tax Code §11.13(l)

Age 65 or Older or Disabled

Texas law requires school districts to offer an additional \$10,000 residence homestead exemption to persons age 65 or older or disabled.³² Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a residence homestead exemption for persons age 65 or older or disabled in an amount not less than \$3,000; for a school district, this local option exemption is in addition to the mandatory exemption.³³

To qualify for the mandatory and local option residence homestead exemption for persons age 65 or older, the owner must be age 65 or older and live in the house.³⁴ If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option residence homestead exemption if the surviving spouse is age 55 or older at the time of death, lives in and owns the home and applies for the exemption.³⁵

A disabled person must meet the definition of disabled for the purpose of payment of disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.³⁶

An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.³⁷ A homeowner does not have to meet the definition of disabled or age 65 or older on Jan. 1 of the tax year, but may qualify as disabled or age 65 or older at any time during the tax year. The exemption applies to the entire tax year as if the person was disabled or age 65 on Jan. 1.³⁸ If these applicants are not specifically identified on a deed or other recorded instrument, they must provide an affidavit or other compelling evidence of ownership.³⁹

A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by such individual as a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.⁴⁰

The Tax Code places a tax limitation or ceiling on school district taxes for a property owner who is receiving the age 65 or older or disabled residence homestead exemption. The tax ceiling continues for age 55 or older surviving spouses of individuals who die while qualified for the tax ceiling. These homeowners may also transfer the percent of tax paid, based on their ceiling, when they purchase another home and use it as their principal residence.⁴¹ Tax Code Section 11.26(i) entitles the surviving spouse of an age 65 or older or disabled person to the school district tax limitation on a residence homestead.

A county, city or junior college district can offer a tax limitation on homesteads of taxpayers who are disabled or age 55 or older.⁴² The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation.⁴³ Once adopted, the Tax Code provides for the tax ceiling for disabled and age 65 or older homeowners and their right to transfer to another homestead in that taxing unit the same benefit of that tax ceiling. It also provides for surviving spouses age 55 or older to retain the tax ceiling.⁴⁴ The tax limitation is not an exemption and does not impact the appraised or taxable value of the property.

Manufactured and Cooperative Housing

Manufactured homes may qualify for residence homestead exemptions. For a manufactured home to qualify as a residential homestead, the owner must follow detailed provisions concerning a statement of ownership.⁴⁵

A property owner may also receive a residence homestead exemption for cooperative (co-op) housing.⁴⁶ Upon receiving a request from the co-op, the chief appraiser must separately appraise and list each individual stockholder's interest. Each stockholder whose interest is separately appraised may protest and appeal the appraisal like any other property owner.⁴⁷

³² Tex. Tax Code §11.13(c)

³³ Tex. Tax Code §11.13(d)

³⁴ Tex. Tax Code §11.13(c) and (d)

³⁵ Tex. Tax Code §11.13(q)

³⁶ Tex. Tax Code §11.13(m)(1)

³⁷ Tex. Tax Code §11.43(o)

³⁸ Tex. Tax Code §11.42(c)

³⁹ Tex. Tax Code §11.43(o)

⁴⁰ Tex. Tax Code §11.13(j)(1)(D) and (j)(2)

⁴¹ Tex. Tax Code §11.26(a), (g) and (i-1)

⁴² Tex. Tax Code §11.261(a)

⁴³ Tex. Const. art. VIII, §1-b(h)

⁴⁴ Tex. Tax Code §11.261(g) and (i)

⁴⁵ Tex. Tax Code §11.432(a)

⁴⁶ Tex. Tax Code §11.13(o)

⁴⁷ Tex. Tax Code §23.19(b)

Uninhabitable or Unstable Residence

If a qualified residential structure for which the owner receives a residence homestead exemption is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the residence homestead exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land. The owner cannot establish a different principal residence for which the owner receives a residence homestead exemption during that period and intends to return and occupy the structure as the owner's principal residence.⁴⁸

To continue to receive the residence homestead exemption, the owner must begin active construction of the replacement qualified residential structure or other physical preparation of the site on which the structure is to be located not later than one year after the owner ceases to occupy the former qualified residential structure as the owner's principal residence and may not receive the exemption for more than two years.

If the property is in a governor-declared disaster area and is uninhabitable or unstable because of the disaster, the owner must begin active construction of the replacement structure or site preparation no later than five years after ceasing to occupy the principal residence and may not receive the exemption for more than five years.⁴⁹

The site of a replacement qualified residential structure is considered under physical preparation if the owner has engaged in architectural or engineering work, soil testing, land clearing activities or site improvement work necessary for the construction of the structure or has conducted an environmental or land use study relating to the construction of the structure.⁵⁰

Temporary Exemption for Qualified Property Physically Damaged by Disaster (Tax Code Sections 11.35)

A qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area is eligible for a temporary exemption of a portion of the appraised value of the property.⁵¹ A property owner must apply for the temporary exemption no later than 105 days after the governor

⁴⁸ Tex. Tax Code §11.135(a)

⁴⁹ Tex. Tax Code §11.135(a) and (a-1)

⁵⁰ Tex. Tax Code §11.135(b)

⁵¹ Tex. Tax Code §11.35(a) and (b)

declares a disaster area.⁵² Qualified property must have sustained physical damage caused by the disaster and includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.⁵³

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV based on the physical damage sustained by the property.⁵⁴ The chief appraiser may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources when making this determination.⁵⁵

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted.⁵⁶ The amount of the exemption is determined by multiplying the property value after applying the damage assessment rating to a fraction (365 divided by the number of days remaining in the tax year after the date the governor declares the disaster).⁵⁷

The chief appraiser must send written notice of the approval, modification or denial of the application to the applicant no later than five days after making the determination.⁵⁸ The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.⁵⁹

Disabled Veteran Exemptions (Tax Code Sections 11.131, 11.132, 11.133 and 11.22)

Partial Exemption

Texas law provides partial exemptions for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans. The exemption amount that a qualified disabled veteran receives depends on the veteran's disability rating from the U.S. Veterans' Administration or the branch of the armed services in which the veteran served.

⁵² Tex. Tax Code §11.43(s)

⁵³ Tex. Tax Code §11.43(s)

⁵⁴ Tex. Tax Code §11.35(f)

⁵⁵ Tex. Tax Code §11.35(f)

⁵⁶ Tex. Tax Code §11.35(h)

⁵⁷ Tex. Tax Code §11.35(i)

⁵⁸ Tex. Tax Code §11.45(e)

⁵⁹ Tex. Tax Code §11.35(k)

A Disability Rating from 10%-29% can have an exemption up to \$5,000 from the property's value, 30%-49% up to \$7,500, 50%-69% up to \$10,000, and 70%-100% up to \$12,000.

Disability Exemption

Disability Rating	Exemption Amount Up To
10% – 29%	\$5,000 from the property value
30% – 49%	\$7,500 from the property value
50% – 69%	\$10,000 from the property value
70% – 100%	\$12,000 from the property value

A disabled veteran may also qualify for an exemption of \$12,000 of the assessed value of the property if the veteran is age 65 or older with a disability rating of at least 10 percent; totally blind in one or both eyes; or has lost use of one or more limbs.⁶⁰

A disabled veteran may qualify for partial exemption for a residence homestead donated at no cost or not more than 50 percent of the good faith estimate of its market value to the disabled veteran by charitable organizations. The amount of exemption is determined according to the disabled veteran's percentage of service-connected disability. This exemption extends to the surviving spouse if the surviving spouse has not remarried.⁶¹

Total Exemption

A surviving spouse of a member of the U.S. armed services killed or fatally injured in the line of duty is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.⁶²

A disabled veteran awarded 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.⁶³ If these veterans qualify for the exemption after Jan. 1 of a tax year, they receive an exemption for the applicable portion of that year immediately upon qualifying for the exemption. Likewise, if the property

no longer qualifies in a year, the exemption is removed for that portion of the year.⁶⁴

The 100 percent disabled veteran exemption extends to a surviving spouse who was married to a disabled veteran who qualified or would have qualified for this exemption if it had been in effect at the time of the veteran's death. To be entitled to this exemption, the surviving spouse must not have remarried; the property was the residence homestead of the surviving spouse when the veteran died; and the property remains the residence homestead of the surviving spouse.⁶⁵

If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The surviving spouse cannot remarry to receive the subsequent exemption. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the amount of the exemption on the subsequent qualified homestead can be determined.⁶⁶

Deadlines

A late application for a residence homestead exemption filed by a disabled veteran for the 100 percent disabled veteran exemption or the donated residence homestead of a partially disabled veteran exemption may be filed up to five years after the deadline for filing has passed. The surviving spouse of a 100 percent disabled veteran, donated residence homestead of a partially disabled veteran exemption or the surviving spouse of a member of the U.S. armed services killed in the line of duty may file up to two years after the deadline for filing has passed.⁶⁷

Surviving Spouse of First Responder (Tax Code Section 11.134)

Texas law provides a total property tax exemption for the residence homestead of a surviving spouse of a first responder killed or fatally injured in the line of duty if the surviving spouse has not remarried since the first responder's death. This exemption applies regardless of the date of the first responder's death. If the surviving spouse is eligible for the exemption and then qualifies a different property as a

⁶⁰ Tex. Tax Code §11.22

⁶¹ Tex. Tax Code §11.132

⁶² Tex. Tax Code §11.133

⁶³ Tex. Tax Code §11.131

⁶⁴ Tex. Tax Code §§11.42, 26.10(c) and 26.1125

⁶⁵ Tex. Tax Code §11.131

⁶⁶ Tex. Tax Code §§11.131

⁶⁷ Tex. Tax Code §11.439(a)

residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the exemption amount on the subsequent qualified homestead can be determined.⁶⁸

Charitable Organizations Generally (Tax Code Section 11.18)

Property owned by qualified charitable organizations is exempt. An organization must meet requirements regarding how it is organized, what it does and how it uses its property. The organization is limited to charitable activities that are listed in Tax Code Section 11.18.⁶⁹

Exemptions for charitable organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁷⁰ The bylaws must pledge the group's properties to charitable purposes. The organization may not allow anyone to realize private gain from the organization's activities.⁷¹ In some cases, particularly involving medical care facilities, children's homes and nursing homes, questions may involve whether the institution serves people who cannot pay for services as well as those who can.

The exemption applies to property (buildings and land on which the buildings are located and personal property) owned by the charitable organization. The property must be used exclusively by the organization or other equally qualified organizations. If part of the property is leased to or used by a nonqualified person or business, the other use must be limited to activities that benefit the people the organization serves.⁷²

Community Land Trusts (Tax Code Section 11.1827)

Real and personal property owned by a community land trust for the purpose of providing affordable housing for low-income and moderate-income residents, promoting resident ownership of housing, keeping housing affordable for future

residents, and capturing the value of public investment for long-term community benefit is exempt.⁷³ The exemption must be adopted by the governing body of the taxing unit before July 1.⁷⁴ Once the exemption is allowed, it does not have to be claimed in subsequent years unless the ownership changes or the person's qualifications for the exemption changes.⁷⁵

To receive the exemption, the trust must meet certain requirements of a charitable organization; own the land for the purpose of leasing it and selling or leasing housing units located on the land; and engage exclusively in the sale or lease of housing as provided for in the Local Government Code Section 373B.002. The trust must also conduct an annual audit by an independent auditor and report the results of the audit to the local governing body and the chief appraiser. The property cannot be exempted after the third year on which the trust acquired the property unless the trust is offering to sell or lease the property or is leasing the property according to Local Government Code Chapter 373B.⁷⁶

Primarily Charitable Organizations (Tax Code Section 11.184)

Real and personal property owned by organizations engaged primarily in performing charitable functions is exempt. Before applying for an exemption with the appraisal district, an organization must obtain from the Comptroller's office a determination letter stating the organization is engaged primarily in performing charitable functions. The chief appraiser must accept a Comptroller's office determination letter as conclusive evidence that the organization engages primarily in performing charitable functions and is eligible for exemption. The chief appraiser determines if the organization uses its property for its charitable purposes. An organization is required to obtain a new Comptroller's office determination letter every fifth year after the exemption is granted. To implement the determination process, the Comptroller's office has adopted rules and prescribed a form for applying for a determination letter.⁷⁷

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁷⁸

⁶⁸ Tex. Tax Code §11.134

⁶⁹ Tex. Tax Code §11.18

⁷⁰ Tex. Tax Code §11.18(f)

⁷¹ Tex. Tax Code §11.18(e)

⁷² Tex. Tax Code §11.18

⁷³ Tex. Tax Code §11.1827 and Tex. Loc. Gov't Code §373B.004

⁷⁴ Tex. Tax Code §11.1827

⁷⁵ Tex. Tax Code §11.43(c)

⁷⁶ Tex. Tax Code §11.1827

⁷⁷ Tex. Tax Code §11.184

⁷⁸ Tex. Tax Code §11.184

Religious Organizations (Tax Code Section 11.20)

Places of religious worship and clergy residences owned by qualified religious groups are exempt. Religious organizations must be organized and operated primarily for religious worship or the spiritual welfare of individuals. The religious organization must meet requirements similar to those imposed on charitable and youth organizations.⁷⁹

Generally, if an organization qualifies under this section, it may exempt property of the following types: actual places of religious worship, personal property used at the place of worship, residences for clergy and personal property used at the residences. A religious organization may use its assets in performing its functions or the functions of another religious organization.⁸⁰

Public property owned by the state or a taxing unit and leased to a religious organization may receive the religious organization exemption if the property is used as a place of regular religious worship and meets other requirements of the Tax Code. The religious organization applies and takes other action relating to the exemption as if the organization owned the property.⁸¹

A property owned by a religious organization and leased for use as a school may be exempt as a school. A religious organization's land held for expanding or constructing a place of worship may be exempt, so long as the land produces no revenue during the holding period. The land exemption has a limit of 10 years for contiguous property and three years for non-contiguous property.⁸²

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸³

Exemptions for religious organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁴

⁷⁹ Tex. Tax Code §11.20

⁸⁰ Tex. Tax Code §11.20

⁸¹ Tex. Tax Code §11.20

⁸² Tex. Tax Code §11.20(j)

⁸³ Tex. Tax Code §11.20

⁸⁴ Tex. Tax Code §11.20(c)

Private Schools (Tax Code Section 11.21)

The school exemption applies to property used for school purposes. As with charitable and religious organizations, the school must use its assets in performing its function or the function of another educational organization.⁸⁵ A property owned by a religious organization and leased for use as a school may be exempt as a school.⁸⁶

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁷

Exemptions for private schools also require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁸

Public Property (Tax Code Section 11.11)

To qualify for the public property exemption, the state of Texas or a political subdivision of the state must own the property.⁸⁹ The property must be used for public purposes such as the health, comfort and welfare of the public. State-owned property is taxable if it is rented to a private business that uses it for something inconsistent with the agency's duties. The property may not be used to provide housing to the public other than students or agency employees. However, if an educational institution uses the property primarily for instructional purposes and secondarily for residences, the property is exempt.⁹⁰ Additionally, property held for the benefit of a state junior college, college or university is exempt under the same conditions.⁹¹

Property of a higher education development foundation or an alumni association located on land owned by the state for the support, maintenance or benefit of a state institution of higher education is exempt provided that the foundation or organization meets the requirement. The organization must be organized exclusively to operate programs or perform

⁸⁵ Tex. Tax Code §11.21

⁸⁶ Tex. Tax Code §11.21

⁸⁷ Tex. Tax Code §11.21

⁸⁸ Tex. Tax Code §11.21

⁸⁹ Tex. Tax Code §11.11(a)

⁹⁰ Tex. Tax Code §11.11(d)

⁹¹ Tex. Tax Code §11.11(e)

activities for the benefit of institutions of higher education. Finally, the property must be used exclusively for those programs or activities.⁹²

An improvement is considered owned by the state and property used for public purposes if it is located on land owned by the Texas Department of Criminal Justice, leased and used by the department and subject to a lease-purchase agreement providing that legal title to the improvement will pass to the department at the end of the lease term.⁹³

Tangible personal property leased to the state or a political subdivision is exempt if the property is subject to a lease-purchase agreement providing that the state or political subdivision takes legal title to the property at the end of the lease term. The exemption ends 30 days after the lease terminates if the state or political subdivision does not take title to the personal property.⁹⁴

Real and personal property owned by a nonprofit corporation engaged primarily in providing chilled water and steam to certain health-related facilities is exempt. The corporation's property would be considered as if it were owned by the state and used for health and education purposes.⁹⁵ Certain facilities related to transportation leased to a private entity to provide transportation or for utility purposes are also exempt.⁹⁶

⁹² Tex. Tax Code §11.11(f)

⁹³ Tex. Tax Code §11.11(g)

⁹⁴ Tex. Tax Code §11.11(h)

⁹⁵ Tex. Tax Code §11.11(i)

⁹⁶ Tex. Tax Code §11.11(j)

Appendix A

Tax Code Exemption General Application Provisions

No Application Required

Tax Code Section	Exemption
11.11	Public Property
11.12	Federal Exemptions
11.14	Tangible Personal Property Not Producing Income
11.141	Precious Metal Held in Precious Metal Depository
11.145	Income-Producing Tangible Personal Property Having Value Less Than \$2,500
11.146	Mineral Interest Having Value of Less than \$500
11.15	Family Supplies
11.16	Farm Products
11.161	Implements of Husbandry
11.25	Marine Cargo Containers Used Exclusively in International Commerce

Annual Application Required

Tax Code Section	Exemption
11.111	Public Property Used to Provide Transitional Housing for Indigent Persons
11.1801	Charity Care and Community Benefits Requirements for Charitable Hospital
11.181	Charitable Organizations Improving Property for Low-Income Housing
11.1825	Organizations Constructing for Rehabilitating Low-Income Housing; Property Not Previously Exempt (Note: See provisions of 11.1826)
11.184	Organizations Engaged Primarily in Performing Charitable Functions (Note: Reapplication required every fifth tax year instead of annually.)
11.185	Colonia Model Subdivision Program
11.23(b)-(g), (i), (k) or (l)	Miscellaneous Exemptions: Federation of Women's Clubs; Nature Conservancy of Texas; Congress of Parents and Teachers; Private Enterprise Demonstration Associations; Bison, Buffalo and Cattalo; Theater Schools; Community Service Clubs; Scientific Research Corporations; and Incomplete Improvements
11.24	Historic Sites
11.251	Tangible Personal Property Exempt
11.252	Motor Vehicles Leased for Personal Use
11.253	Tangible Personal Property in Transit
11.28	Property Exempted from City Taxation by Agreement
11.311	Landfill-Generated Gas Conversion Facilities
11.32	Certain Water Conservation Initiatives

One-Time Application Required, Unless Requested by Chief Appraiser

Tax Code Section	Exemption
11.13	Residence Homestead
11.131	Residence Homestead of 100 Percent or Totally Disabled Veteran
11.132	Donated Residence Homestead of Partially Disabled Veteran
11.133	Residence Homestead of Surviving Spouse of Member of Armed Forces Killed in Action
11.134	Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty
11.17	Cemeteries
11.18	Charitable Organizations
11.182	Community Housing Development Organizations Improving Property for Low-Income and Moderate-Income Housing: Property Previously Exempt (Note: See provisions of 11.182(e)(3), 11.182(g) and 11.1826)
11.1827	Community Land Trust
11.183	Association Providing Assistance to Ambulatory Health Care Centers
11.19	Youth Spiritual, Mental and Physical Development Associations
11.20	Religious Organizations
11.21	Schools
11.22	Disabled Veterans
11.23(a), (h), (j), (j-1) or (m)	Miscellaneous Exemptions: Veterans Organizations; County Fair Associations; Medical Center Development; Medical Center Development in Populous Counties; and National Hispanic Institute
11.231	Nonprofit Community Business Organization Providing Economic Development Services to Local Community
11.254	Motor Vehicle Used for Production of Income and for Personal Activities
11.27	Solar and Wind-Powered Energy Devices
11.271	Offshore Drilling Equipment Not in Use
11.30	Nonprofit Water Supply or Wastewater Service Corporation
11.31	Pollution Control Property
11.315	Energy Storage System in Nonattainment Area
11.33	Raw Cocoa and Green Coffee Held in Harris County
11.35	Temporary Exemption for Qualified Property Damaged by Disaster
11.437	Exemption for Cotton Stored in Warehouse

Appendix B

Other Property Tax Code Exemption Summaries

Type	Tax Code Section	Summary
Public property used to provide transitional housing for the indigent	11.111	This section exempts property owned by the United States or a federal agency and used to provide transitional housing to the poor under a program operated by the U.S. Department of Housing and Urban Development. The property is exempted only by ordinance or order of the taxing units in which the property is located.
Federal exemptions	11.12	Property exempt from ad valorem taxation under federal law is exempt from taxation.
Tangible personal property not used to produce income	11.14	Generally, all tangible personal property, other than manufactured homes, that is not held or used for production of income is exempt from property taxes. However, the governing body of a taxing unit may, by official action, continue to tax property other than family supplies, household goods or personal effects. A structure that is substantially affixed to real estate and is used or occupied as a residential dwelling is taxable. The term structure does not include trailer-type vehicles designed primarily for use as temporary living quarters in connection with recreational, camping, travel or seasonal use.
Precious Metal Held in Precious Metal Depository	11.141	Precious metal held in precious metal depository in Texas is exempt.
Income-producing tangible personal property and mineral interest property having value of less than \$2,500	11.145 and 11.146	An owner's personal property used to produce income is aggregated to determine if the owner's total taxable value in each separate taxing unit is less than \$2,500 and is exempt. The taxable value of a property owner's mineral interests is aggregated to determine if the taxable value within each taxing unit is less than \$500 and is exempt.
Family supplies	11.15	A family is entitled to an exemption from taxation of its family supplies for home or farm use.
Farm products	11.16	Livestock, poultry, agricultural products, eggs and some nursery products are exempt when they are still in the hands of the person who raised them. Nursery products are exempt only if they are still growing on Jan. 1. Livestock, poultry and eggs must be owned by the person who is paying for their care on Jan. 1. Farm products include standing timber or timber that has been harvested and on Jan. 1 is located on the real property on which it was produced and is under the ownership of the person who owned the timber when it was standing.
Implements of husbandry	11.161	Machinery and equipment used for farming, ranching and timber production, regardless of primary design, is exempt.
Cemeteries	11.17	Cemetery property is exempt. The property must be used exclusively for human burial. The property may not be held for profit.

Type	Tax Code Section	Summary
Charity care and community benefits requirements for charitable hospital	11.1801	To qualify as a charitable organization under Tax Code Section 11.18(d) (1), a nonprofit hospital or hospital system must provide charity care and community benefits as follows: (1) at a level that is reasonable in relation to the community needs, as determined through the community needs assessment, the available resources of the hospital or hospital system, and the tax-exempt benefits received by the hospital or hospital system; (2) in an amount equal to at least 4 percent of the hospital's or hospital system's net patient revenue; (3) in an amount equal to at least 100 percent of the hospital's or hospital system's tax-exempt benefits, excluding federal income tax; or (4) in a combined amount equal to at least 5 percent of the hospital's or hospital system's net patient revenue, provided that charity care and government-sponsored indigent health care are provided in an amount equal to at least 4 percent of net patient revenue.
Charitable organization improving property for low-income housing	11.181	A charitable organization improving property for low-income housing is exempt if it meets the Tax Code requirements and uses volunteer labor to build or repair housing for sale, without profit, to a low-income individual or family. Each property may be exempt for a maximum of five years after the property's acquisition date. Property that received an exemption based on its ownership by an organization that constructs or rehabilitates property and uses the property to provide affordable, low-income housing and that was subsequently transferred by that organization to a charitable organization is not exempted after the fifth year it was transferred. If the organization sells the property to an individual or family that is not low income, the chief appraiser enters a penalty in the appraisal records and notifies the organization and the buyer. The penalty is equal to the taxes that would have been imposed in each year the property was exempt plus 12 percent interest.
Community housing development organizations (CHDOs) improving property for low-income and moderate-income housing (property previously exempt)	11.182	Improved or unimproved real property owned by an organization under Tax Code Section 11.182 is exempt if certain requirements are met. The statute applies to CHDOs (as provided under 42 U.S.C. §12704) meeting requirements of charitable organizations under Tax Code Section 11.18(e) and (f) and engaging exclusively in building or repairing property for sale or rent without profit to low-income or moderate-income individuals or families and related activities. An organization may qualify for an exemption only if it received an exemption under Tax Code Section 11.182 for the subject property for any part of the 2003 tax year. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, the number of years property may be exempted, exemption in subsequent years for multifamily rental property of 36 or more dwelling units, certain property constructed after Dec. 31, 2001, property used for administrative purposes, property acquired or sold during the preceding year, and change in ownership. The statute includes requirements for preparation and delivery of annual audits.

Type	Tax Code Section	Summary
Organizations constructing or rehabilitating low-income housing property not previously exempt	11.1825	Real property owned by an organization under Tax Code Section 11.1825 is exempt if certain requirements are met. Generally, the statute applies to organizations constructing or rehabilitating and using to provide housing to individuals or families meeting certain income eligibility requirements and exemption is prohibited for housing projects constructed by an organization if construction was completed before Jan. 1, 2004. The statute provides for an exemption of 100 percent of appraised value of single-family dwellings subject to sale and, for multi-family or single-family dwellings subject to rental, an exemption of 50 percent of appraised value unless otherwise provided by a the governing body of a taxing unit any part of which is located in a county with a population of at least 1.8 million. An organization may not receive an exemption from a taxing unit located in a county with a population of at least 1.8 million unless the exemption is approved by the taxing unit's governing body. Under such circumstances, the statute sets forth a process by which an organization must submit a written request for exemption approval to a taxing unit's governing body and the governing body must take specified action on the request and, if the taxing unit approves the exemption, the chief appraiser must still make a determination that the property qualifies for an exemption. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, status, history, policies, and board composition of the organization, income eligibility, housing project square footage reservation for certain individuals or families, rent, property owned for purposes of rehabilitation, transfer of property and change of ownership, appraisal requirements, and public notice of capitalization rates. Tax Code Section 11.1826 includes requirements for preparation and delivery of annual audits.
Charitable associations providing assistance to ambulatory health care centers	11.183	An organization that assists ambulatory health care centers is exempt if it is exempt from federal income tax; is funded by a grant under the Federal Public Health Service §330; does not perform abortions or provide abortion services; and meets other Tax Code requirements.
Colonia Model Subdivision Program	11.185	Unimproved real property owned by an organization under the colonia model subdivision program is entitled to an exemption if the organization meets the requirements of Tax Code Section 11.18(e) and (f); purchased the property or is developing the property with proceeds of a loan from Texas Department of Housing and Community Affairs; and owns the property for the purpose of developing a model colonia subdivision. Buildings and tangible personal property used for administration can also qualify for an exemption. Penalty with 12 percent annual interest may be assessed under certain circumstances if the property is sold.
Youth spiritual, mental and physical development associations	11.19	The property of qualified youth development groups affiliated with a state or national organization is exempt. A youth development association may use its property in performing its functions or the functions of another youth development organization. The exemption also applies to partially complete improvements or physical preparation. The exemption for incomplete improvements lasts only three years.
Real Property Leased to Certain Schools	11.211	The portion of real property that is leased to an independent school district, community college district, or open-enrollment charter school authorized by Education Code, Chapter 12, Subchapter C, D, or E, is qualified and exempt from taxation pursuant to Sections 11.11 and 11.21 if the portion of the real property that is leased to the public school is used exclusively by the public school for the operation or administration of the school or the performance of other educational functions of the school and is reasonably necessary for the use by the school's governing body. <i>A constitutional amendment for this exemption was not proposed or passed.</i>

Type	Tax Code Section	Summary
Miscellaneous exemptions	11.23	The miscellaneous exemptions apply to specific entities, such as veteran's organizations, theater schools and medical center development, as well other exemptions. See the Tax Code for more information.
Nonprofit community business organization providing economic development services to local community	11.231	An association that qualifies as a nonprofit community business organization is entitled to an exemption from taxation of buildings and tangible personal property it owns and uses exclusively to perform its primary functions. The exemption also applies to real property owned by the organization consisting of an incomplete improvement that is under active construction or other physical preparation and is designed and intended to be used exclusively by qualified nonprofit community business organizations. It also applies to the land on which the incomplete improvement is located that will be reasonably necessary for the use of the improvement. Use of exempt property by non-qualified nonprofit community business organizations does not result in the loss of an exemption if the use is incidental to use by qualified nonprofit community business organizations and limited to activities that benefit the beneficiaries of the nonprofit community business organizations that own or use the property.
Historic or archeological sites	11.24	To qualify for the historic or archeological site exemption, a structure must be designated a historic building or archeological site and the taxing unit must vote to grant an exemption. The structure must be designated as a Recorded Texas Historic Landmark by the Texas Historical Commission or the taxing unit must designate it as historically significant and in need of tax relief. The taxing unit decides the amount of the exemption.
Marine cargo containers used exclusively in international commerce	11.25	Marine cargo containers used exclusively in international commerce are exempt. A marine cargo container is a container used to transport goods by ship, readily handled without reloading to transfer from one mode of transport to another and used repeatedly. The definition also includes a container that is fully or partially enclosed, has an open top suitable for loading or consists of a flat rack suitable for securing goods onto the container. The exemption is limited to property owned by a citizen or entity of a foreign country and taxed in a foreign country.
Goods exported from Texas	11.251	The Tax Code provides for a freeport exemption to implement Art. VIII, Sec. 1-j of the Texas Constitution which exempts goods, wares, ores, merchandise and other tangible property, other than oil, gas and petroleum products (defined as liquid and gaseous materials immediately derived from refining petroleum or natural gas) and aircraft or repair parts used by a certified air carrier. The freeport goods qualify if they leave Texas within 175 days of the date they are brought into or acquired in the state. Freeport goods that are aircraft parts may qualify if they leave the state within 730 days of being acquired or brought into the state, but this extension requires official action by the taxing unit.
Leased vehicles for personal use	11.252	Motor vehicles (passenger cars or trucks with a shipping weight of not more than 9,000 pounds) leased for personal use are exempt. Personal use means 50 percent or more of its use, based on mileage, is for activities that do not involve the production of income. By rule, the Comptroller's office has established exemption application requirements and procedures to determine whether a vehicle qualifies. The lessee completes a Comptroller-adopted form certifying, either under oath or by written, unsworn declaration, that the vehicle is not primarily used for the production of income. The owner (lessor) maintains the lessee executed forms for inspection and copying by the appraisal district. The owner renders nonexempt vehicles for taxation and provides the chief appraiser with an additional list of all leased vehicles. A city, by ordinance adopted before Jan. 1, 2002, may tax personal-use leased vehicles.

Type	Tax Code Section	Summary
Tangible personal property in transit	11.253	The Tax Code provides for an exemption for goods-in-transit to implement Art. VIII, Sec. 1-n of the Texas Constitution. Goods in transit are goods acquired inside or outside the state, stored under a bailment contract by a public warehouse operator at one or more public warehouse facilities that are not in any way owned or controlled by the owner of the property who acquired or imported the property and then shipped to another location in or out of this state within 175 days. The goods do not include oil, gas or petroleum products or special inventories such as motor vehicles in a dealer's retail inventory. To tax goods in transit, taxing units must take official action.
Motor vehicle used for production of income and for personal activities	11.254	One passenger car or light truck, if it is owned by an individual and used in the individual's business or profession and also used for personal activities, is exempt. The exemption does not apply to vehicles used to transport passengers for hire.
Solar and wind-powered energy devices	11.27	Persons who install or construct on real property a solar or wind-powered energy device that is primarily for the production and distribution of energy for on-site use are entitled to exempt the amount of value the device contributes to the property, regardless of whether the person owns the real property on which the device is installed or constructed.
Offshore drilling rigs	11.271	Offshore drilling rigs that are stored in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico are exempt. Drilling rigs are exempt only if they are stored for a purpose other than repair and are not used for drilling. They must be designed for offshore drilling. Personal property that is used or part of an offshore spill response system is exempt if the system is being stored while not in use in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico. Certain ownership requirements apply. Personal property used in connection with the exploration or production of oil or gas is not exempt as an offshore spill response containment system.
Tax abatement	11.28	Property owners who have entered redevelopment and tax abatement agreements with local taxing units under Tax Code Chapter 312 are allowed to exempt all or part of the property's value from taxation.
Nonprofit water supply or wastewater service corporations	11.30	Property owned and reasonably necessary for a nonprofit water supply or wastewater service corporation's functions is exempt. The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.

Type	Tax Code Section	Summary
Pollution control	11.31	Property acquired after Jan. 1, 1994 and used for pollution control may receive an exemption. The exemption applies to all or part of real and personal property used solely or partly as a facility, device or method to control air, water or land pollution. The exemption also applies to an extensive list of clean energy technologies that are used to control pollution. The Texas Commission on Environmental Quality (TCEQ) is required to adopt rules to create a list of facilities, devices or methods to control pollution that are eligible for exemption. Property not eligible for the exemption includes residential; park or scenic land; vehicles; property subject to a tax abatement agreement before Jan. 1, 1994; and property owned by a person or company that manufactures pollution control equipment or provides pollution control services. To qualify for a use determination, the person or company must apply to TCEQ for a permit or permit exemption. TCEQ notifies the chief appraiser about the application and determines the proportion of the property that is used for pollution control. Then, TCEQ issues a determination letter to the applicant. The property owner sends the letter with the exemption application to the appraisal district. The chief appraiser must accept the letter's determination as conclusive evidence for the exemption.
Landfill-generated gas conversion facilities	11.311	A person is entitled to an exemption on personal property that is located on or in close proximity to a landfill and is used to collect gas generated by the landfill; compress and transport the gas; process the gas; and deliver the gas. This property is considered used as a facility, device or method for the control of air, water or land pollution.
Energy storage system in nonattainment area	11.315	Energy storage systems used, constructed, acquired or installed to meet or exceed air pollution laws, rules and regulations is exempt if the governing body of the taxing unit provides for the exemption by official action. It must be in an area designated as non-attainment; be in a municipality with a population of at least 100,000 adjacent to a municipality with a population of more than two million; have 10 megawatt capacity; and be installed on or after Jan. 1, 2014.
Certain water conservation initiatives	11.32	Property designated by a taxing unit as property upon which approved local initiatives have been implemented may be exempt. The taxing unit may exempt part or all of the value of property with approved water conservation, desalination or brush control initiatives. The taxing unit's governing body must designate approved initiatives by adopting an ordinance or other law.
Raw cocoa and green coffee held in Harris County	11.33	This section exempts all raw cocoa and green coffee held in Harris County. The owner need not claim the exemption, once granted, in subsequent years unless requested by the chief appraiser.
Temporary Exemption for Qualified Property Damaged by Disaster	11.35	A property at least 15 percent damaged by a disaster, located in a governor-declared disaster, may exempt a percentage of the property's appraised value based on the assigned damage assessment rating.
Cotton Stored in Warehouse	11.437	A person who operates a warehouse used primarily for the storage of cotton for transportation outside of Texas may apply for an exemption under Tax Code Section 11.251 for the cotton stored in the warehouse on behalf of all the owners of the cotton. The cotton must be eligible for a freeport exemption under Tax Code Section 11.251 and is presumed to have been transported outside of Texas not later than 175 days after the date the cotton was acquired or imported into Texas.

Appendix C

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local Option	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$40,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$10,000
Age 65 or Older or Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans with Homes Donated by Charitable Organizations	11.132	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in the Line of Duty	11.133	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of First Responder Killed or Fatally Injured in the Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Disabled Veterans*	11.22	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability

* This exemption can be applied to a residence homestead or any one property the disabled veteran owns.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

In compliance with the Americans with Disabilities Act,
this document may be requested in alternative formats
by calling toll free 800-252-5555.



Sign up to receive email updates on the Comptroller topics of
your choice at **comptroller.texas.gov/subscribe**.

Texas Comptroller of Public Accounts
Publication #96-1740
May 2022

2022

APPEAL

THE STATE OF TEXAS

COUNTY OF FRIO

Affidavit of Sworn Testimony

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board for the Frio County Appraisal District is true and correct.

Affiant

Print Name

Subscribed and sworn to before me this the _____ day of _____,
20_____

Chair, Appraisal Review Board

STATE OF TEXAS
COUNTY OF FRIO

CASE NO. _____

Before me, the undersigned authority, on this day personally appeared

ROY D. MENDENHALL

ELOY ZAPATA

MINDY HURT

SHERRI FOSTER

LARRY URBAN

Appraisal Review Board Members, who, being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, arguments, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Texas Property Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the _____ day of _____, 20_____.

SUBSCRIBED AND SWORN TO before me this the _____ day of _____, 20_____.

Officer

Title

Appraisal Review Board Protest Hearing Notice

Form 50-216

Property Owner _____

Tax Year(s) _____

Address, City, State, Zip Code _____

Appraisal Review Board for the _____ Appraisal District.

Case Number _____

Account Number _____

Property Address or Legal Description _____

Specific Subject Matter(s) of the Protest Hearing _____

Dear Property Owner:

The following hearing is scheduled on your filed protest referenced above.

Date: _____ Time: _____

Place: _____

Telephone Conference Call Number or Videoconference Access Information: _____

Failure to appear for your hearing may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

Telephone Conference Call or Videoconference: To appear by telephone conference call or videoconference, you must provide the following to the ARB before the hearing:

1. written notice at least 10 days before the hearing that you want a telephone conference call or videoconference hearing (if you have not done so already); and
2. a written affidavit with your evidence. (You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence.)

If you wish to invite individuals to participate in your telephone conference call or videoconference hearing, you are responsible for providing them access to the hearing.

Videoconferences: Availability of videoconference hearings is not required in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference hearing pursuant to Tax Code Section 41.45(b-4).

Written Affidavit: To appear by written affidavit, you must attest to the affidavit before a notary public or an office authorized to administer oaths. The affidavit must state whether you intend to appear at the hearing and must be submitted to the ARB **before** it begins the hearing on the protest. By submitting an affidavit you do not waive the right to appear in person at the protest hearing. The ARB may consider the affidavit only if you do not appear at the hearing in person.

Evidence Submission: Evidence and/or documentation to support your protest may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. See the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device.

Evidence Inspection: At least 14 days before a protest hearing, the chief appraiser must inform the property owner that the owner or agent may request a copy of the data, schedules, formulas and all other information that the chief appraiser will introduce at the hearing.

Property Owner Representation: You may have a representative or agent appear for you. This person must have written authorization to represent you that you personally signed and filed with the appraisal district at or before the hearing on the protest.

Postponements: On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Tax Code Section 1.111 to represent the property owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or the chairman's representative.

A property owner or agent under Tax Code Section 1.111 is entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

Electronic Hearing Reminder: You may request email and/or text message hearing reminders in counties with a population of 120,000 or more by submitting a written request that includes a valid email address or telephone number.

Property Owner Rights: The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

Accommodations: If you have further questions or if you require accommodations due to disability, please contact:

Contact Name _____

Contact Telephone Number _____

Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board _____ County, Texas

Property Legal Description:

Case No. _____

Owner's Name: _____

Property Account No: _____

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On _____, _____, the Appraisal Review Board of _____ County, Texas, heard the protest of _____ concerning the appraisal records for tax year _____.

The appraisal review board (ARB) delivered proper notice of the date, time, place and subject of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- incorrect appraised or market value
- unequal appraisal
- inclusion of the property on the appraisal records
- denial in whole or in part of a partial exemption
- determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- determination of the appropriate damage assessment rating under Tax Code Section 11.35
- any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- The property's appraised value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The property's market value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The appraised or market value of the subject property is not excessive and the appraisal records should not be changed.
- The appraised or market value of the subject property should be increased, as requested and agreed to by the property owner, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; an improvement value of \$ _____ from the appraisal district improvement value of \$ _____; and the property's market value is \$ _____.
- The subject property was unequally appraised and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The subject property was not unequally appraised and the appraisal records should not be changed. The appraised value of the land is \$ _____; the appraised value of the improvement is \$ _____; and the property's market value is \$ _____.
- The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.
- The subject property qualified for a temporary exemption under Tax Code Section 11.35 and should be assigned a damage assessment rating of Level _____.

- The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of \$ _____ from the appraisal district value of \$ _____.
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): _____
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

sign here 

Chair, Appraisal Review Board

Date

Notice of Final Order of Appraisal Review Board

Form 50-222

County of Appraisal Review Board

Address

City, State, ZIP Code

Name of Property Owner

Address

City, State, ZIP Code

Case Number

Property Account Number

Property Legal Description

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
- (2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 90th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Notice of Appeal of Appraisal Review Board Order

GENERAL INSTRUCTIONS: This form is for use by a party, other than a property owner, to file a notice of an appeal of an appraisal review board order.

Tax Code Section 42.06 provides that:

- (a) To exercise the party's right to appeal an order of an appraisal review board, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the notice required by Section 41.47 (Determination of Protest) or, in the case of a taxing unit, by Section 41.07 (Determination of Challenge) that the order appealed has been issued. To exercise the right to appeal an order of the comptroller, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the comptroller's order. A property owner is not required to file a notice of appeal under this section.
- (b) A party required to file a notice of appeal under this section other than a chief appraiser who appeals an order of an appraisal review board shall file the notice with the chief appraiser of the appraisal district for which the appraisal review board is established. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the comptroller shall file the notice with the comptroller.
- (c) If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the comptroller, if the appeal is of an order of the comptroller, shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.
- (d) On the filing of a notice of appeal, the chief appraiser shall indicate where appropriate those entries on the appraisal records that are subject to the appeal.

Mail To:

From:

This is a formal notice that I intend to appeal the order of the appraisal review board for certified appraisal review board tracking number _____ regarding the property subject to the protest.

Return address if different from above:

sign here 

Date

2022

RATIO

STUDY ANALYSIS

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2021 CAD SUMMARY WORKSHEET EXPORT

2021	82	Frio	A	205,976,380	0.94	10.83	58.23	92.41	1.00
2021	82	Frio	B	13,184,280					
2021	82	Frio	C1	16,262,500					
2021	82	Frio	C2	0					
2021	82	Frio	D2	11,995,180					
2021	82	Frio	E	225,392,520	1.02	13.17	56.67	80.00	1.02
2021	82	Frio	F1	206,646,660	0.83	22.94	23.73	61.02	0.89
2021	82	Frio	F2	229,084,060					
2021	82	Frio	G	475,636,290	0.97	0.55	100.00	100.00	1.00
2021	82	Frio	J	260,214,980	0.94	21.68	50.00	62.50	0.84
2021	82	Frio	L1	76,518,200					
2021	82	Frio	L2	246,182,590					
2021	82	Frio	M	48,786,880					
2021	82	Frio	O	184,900					
2021	82	Frio	S	1,652,230					
2021	82	Frio	T	2,015,717,650	0.96	13.23	56.42	84.40	0.98



Glenn Hegar
Texas Comptroller of Public Accounts



Taxes

Property Tax Assistance

2021 Appraisal District Ratio Study

Appraisal District Summary Worksheet

082-Frio

Study Results Last Updated: Aug. 12, 2022

Category	Number of Ratios **	2021 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	79	205,976,380	0.94	10.83	58.23	92.41	1.00
B. MULTI-FAMILY RESIDENCES	0	13,184,280	*	*	*	*	*
C1. VACANT LOTS	0	16,262,500	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	11,995,180	*	*	*	*	*
E. RURAL-NON-QUAL	30	225,392,520	1.02	13.17	56.67	80.00	1.02
F1. COMMERCIAL REAL	59	206,646,660	0.83	22.94	23.73	61.02	0.89
F2. INDUSTRIAL REAL	0	229,084,060	*	*	*	*	*
G. OIL, GAS, MINERALS	32	475,636,290	0.97	0.55	100.00	100.00	1.00
J. UTILITIES	8	260,214,980	0.94	21.68	50.00	62.50	0.84
L1. COMMERCIAL PERSONAL	10	76,518,200	*	*	*	*	*
L2. INDUSTRIAL PERSONAL	0	246,182,590	*	*	*	*	*

M. OTHER PERSONAL	0	46,786,880	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	184,900	*	*	*	*	*
S. SPECIAL INVENTORY	0	1,652,230	*	*	*	*	*
OVERALL	218	2,015,717,650	0.96	13.23	56.42	84.40	0.98

* Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total CAD category value.
- Five ISDs or half the ISDs in the CAD, whichever is less

* *Statistical measures may not be reliable when the sample is small

2022

NEW

CONSTRUCTION

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT 2020 NEW
CONSTRUCTION TOTAL FOR THE COUNTY IS:
10,719,150

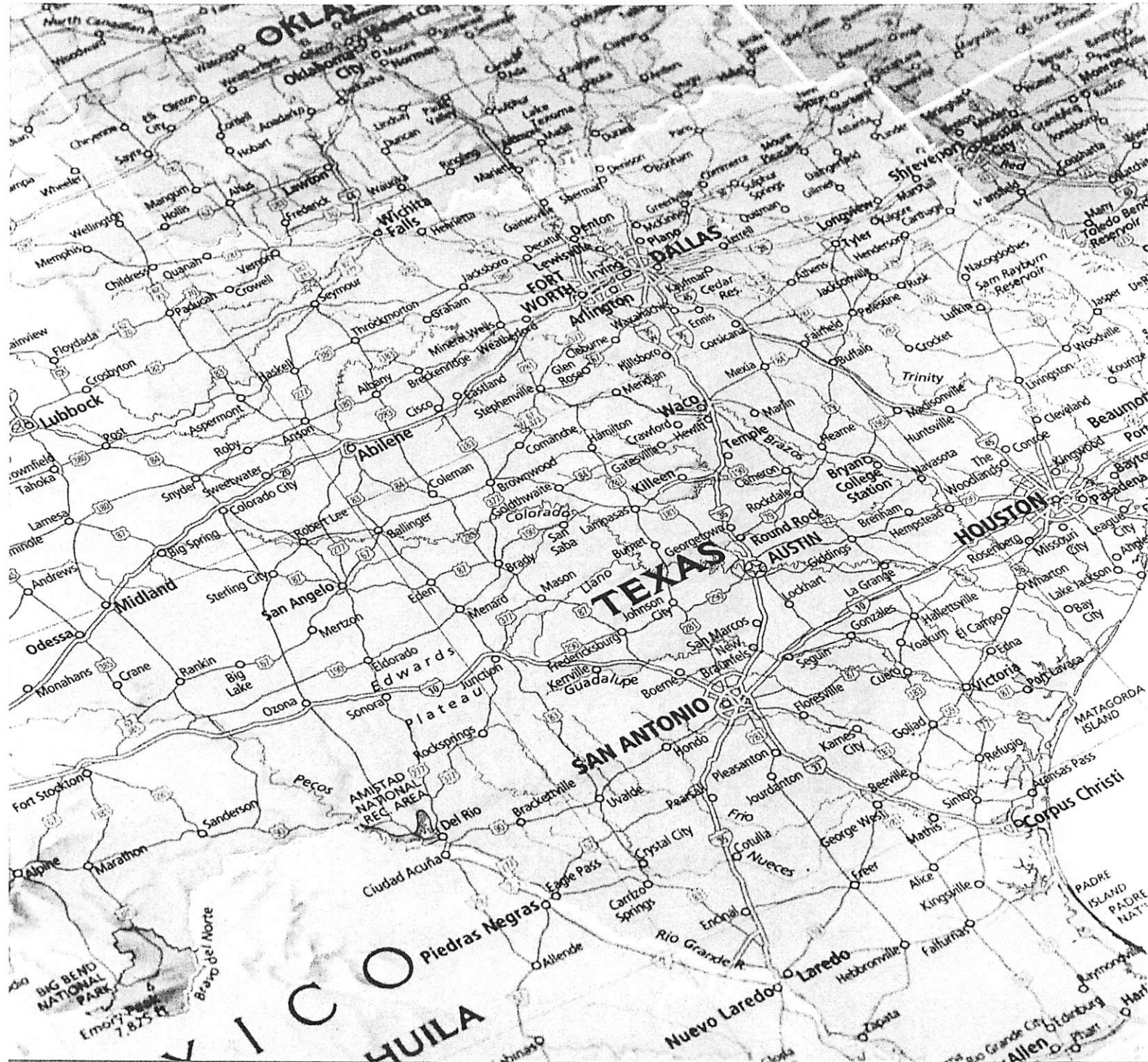
2022 Certified - HISTORY VALUE RECAP

(01) - FRIO COUNTY

Land	Value	Items	Exempt		
Land - Homesite	(+) 58,699,430	4,147	82,370		
Land - Non Homesite	(+) 140,260,800	4,470	12,944,210		
Land - Productivity Market	(+) 1,688,216,570	4,670	0		
Land - Income	(+) 0	0	0		
Total Land Market Value	(=) 1,887,176,800	13,287		Total Land Value:	(+) 1,887,176,800
Improvements	Value	Items	Exempt		
Improvements - Homesite	(+) 262,761,510	3,822	543,330		
New Improvements - Homesite	(+) 8,392,020 *	163	0		
Improvements - Non Homesite	(+) 427,117,940	2,631	84,196,300		
New Improvements - Non Homesite	(+) 2,327,130 *	54	309,290		
Improvements - Income	(+) 0	0	0		
Total Improvement Value	(=) 700,598,600	6,670		Total Imp Value:	(+) 700,598,600
Personal	Value	Items	Exempt		
Personal - Homesite	(+) 36,157,110	1,057	0		
New Personal - Homesite	(+) 4,091,230	96	0		
Personal - Non Homesite	(+) 69,782,505	903	186,460		
New Personal - Non Homesite	(+) 693,060	18	0		
Total Personal Value	(=) 110,723,905	2,074		Total Personal Value:	(+) 110,723,905
Total Real Estate & Personal Mkt Value	(=) 2,698,499,305	22,031			
Minerals	Value	Items			
Mineral Value	(+) 692,951,320	9,299			
Mineral Value - Real	(+) 216,158,610	11			
Mineral Value - Personal	(+) 604,555,510	776			
Total Mineral Market Value	(=) 1,513,665,440	10,086		Total Min Mkt Value:	(+) 1,513,665,440
Total Market Value	(=) 4,212,164,745			Total Market Value:	(=) 4,212,164,745
Ag/Timber *does not include protested	Value	Items			
Land Timber Gain	(+) 0	0		Land Timber Gain:	(+) 0
Productivity Market	(+) 1,688,216,570	4,670			
Land Ag 1D	(-) 0	0			
Land Ag 1D1	(-) 84,774,620	4,669			
Land Ag Tim	(-) 0	0			
Productivity Loss:	(=) 1,603,441,950	4,669		Productivity Loss:	(-) 1,603,441,950
Losses	Value	Items			
Less Real Exempt Property	(-) 98,355,580	306	(includes Prorated Exempt of 46,130)		
Less \$2500 Inc. Real Personal	(-) 7,690	14			
Less Disaster Exemption	(-) 0	0		Total Market Taxable:	(=) 2,608,722,795
Less Real/Personal Abatements	(-) 0	0			
Less Community Housing	(-) 0	0			
Less Freeport	(-) 0	0			
Less Allocation	(-) 0	0			
Less MultiUse	(-) 0	0			
Less Goods In Transit (Real & Industrial)	(-) 0	0			
Less Historical	(-) 0	0			
Less Solar/Wind Power	(-) 0	0		Total Protested Value:	0
Less Vehicle Leased for Personal Use	(-) 0	0		Protested % of Total Market :	0.00 %
Less Real Protested Value	(-) 0	0			
Less 10% Cap Loss	(-) 2,872,960	324			
Less TCEQ/Pollution Control	(-) 27,331,590	7			
Less VLA Loss	(-) 0	0			
Less Mineral Exempt Property	(-) 1,763,510	75			
Less \$500 Inc. Mineral Owner	(-) 107,080	895			
Less Mineral Abatements	(-) 131,424,730	1			
Less Mineral Freeports	(-) 0	0			
Less Interstate Commerce	(-) 0	0			
Less Foreign Trade	(-) 0	0			
Less Mineral Unknown	(-) 0	0			
Less Mineral Protested Value	(-) 0	0			
Total Losses (includes Prod. Loss)	(=) 1,865,305,090			Total Losses:	(-) 261,863,140
Total Appraised Value	(=) 2,346,859,655			Total Appraised Value:(=) +	2,346,859,655
				Total Exemptions*:	(-) 40,076,690
				<i>* See breakdown on following page</i>	
				Net Taxable Value:	2,306,782,965

**FRIO COUNTY APPRAISAL
DISTRICT**

NO LEGISLATIVE UPDATE FOR 2022



M A P

METHODS AND ASSISTANCE PROGRAM 2022 REPORT
Frio County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Review
Frio County Appraisal District
Current MAP Cycle Chief Appraiser(s): Luciano R. Gonzales Jr./Edward Garza-Interim
Previous MAP Cycle Chief Appraiser(s): Luciano R. Gonzales Jr.

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
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	14	14	100
Taxpayer Assistance	16	16	100
Operating Procedures	25	24	96
Appraisal Standards, Procedures & Methodology	25	25	100

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 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. 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
3. 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
4. Do the current appraisal district board members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2), 6.035(a-1) and 6.035(a-1)(4)?	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 board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
9. 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
10. Did the appraisal district board of directors provide notice of and host a public hearing for the 2021-22 reappraisal plan by Sept. 15, 2020 or the 2023-24 reappraisal plan by Sept. 15, 2022 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
11. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
12. 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
13. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
14. Did the board of directors of the appraisal district hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
15. 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
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of appraisal district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question	Answer	Recommendation
18. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
19. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Public Relations?	Yes	No Recommendation

Review Question	Answer	Recommendation
20. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
21. Does the chief appraiser include the required information in the notice of estimated taxes required under Tax Code Sections 26.04(e-2) and (e-3) and Comptroller Rule 9.3006?	Yes	No Recommendation
22. 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
23. Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
25. 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
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	Yes	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation

Review Question	Answer	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 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?	N/A	No 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)?	Yes	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)?	N/A	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 maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
35. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation

Review Question	Answer	Recommendation
36. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
37. For properties that submitted a rendition penalty waiver request that was denied, does the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30 (a-1)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question	Answer	Recommendation
38. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39. Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
40. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
41. Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code 2054.519 or offered under 2054.519(f) annually as required by Government Code 2054.5191(a-1)?	Yes	No Recommendation

Review Question	Answer	Recommendation
42. 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
43. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	No	Submit arbitration requests to the Comptroller by hand delivery or certified first-class mail, and simultaneously deliver a copy of the submission to the owner or agent by regular first-class mail or by electronic mail as required by Comptroller Rule 9.4254.
44. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal 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 Section 42.41(a)(1) and 42.41(a)(2)?	Yes	No Recommendation
45. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
46. 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

Review Question	Answer	Recommendation
47. 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 Section 26.01(a) and 26.01(a-1)?	Yes	No Recommendation
48. Has the chief appraiser created and maintained a property tax database as required by Tax Code Section 26.17?	Yes	No Recommendation
49. 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
50. 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
51. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
52. 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
53. 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
54. Does the appraisal district provide evidence during ARB hearings?	Yes	No Recommendation

Review Question	Answer	Recommendation
55. 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
56. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
57. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	N/A	No Recommendation
58. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	Yes	No Recommendation
59. Are category D and E properties correctly categorized according to the Comptroller's property classification guidelines?	Yes	No Recommendation
60. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
61. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
62. 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
63. Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 5 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by EARS manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question	Answer	Recommendation
64. 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
65. 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
66. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
67. Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
68. 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
69. Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
70. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation

Review Question	Answer	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 follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's Standard on Valuation of Personal Property?	Yes	No Recommendation
75. 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
76. 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?	N/A	No Recommendation
77. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
78. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation

Review Question	Answer	Recommendation
79. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	Yes	No Recommendation
80. Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
81. Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
82. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse /mini storage property?	Yes	No Recommendation
83. 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
84. Does the appraisal district post exempt low-income capitalization rates on its website by Jan. 31 and, if so, is the posted capitalization rate the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
85. 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
86. 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

Review Question	Answer	Recommendation
87. Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
88. Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
89. Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
90. 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
91. Does the appraisal districts timber guidelines include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
92. 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?	Yes	No Recommendation