



Introduction

The Val Verde County Appraisal District is a political subdivision of the state. The jurisdiction boundary of the appraisal district covers 3,233 square miles. The Constitution of the State of Texas, The Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission Statement

Provide equitable and accurate appraisals to all property owners in Val Verde County, and to respond to the concerns and questions of those property owners in a professional and courteous manner. The most important requirement for this goal is fair, open and efficient administration of the appraisal functions. Property owners, individuals, taxing units, media, and the general public must be informed of the duties of the appraisal district and that those duties are being done as mandated by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

Purpose of Report

This report serves as the official 2020 Annual Report for the Val Verde County Appraisal District located at 417 W. Cantu Road, Del Rio, Texas 78840. A copy of this report can be obtained in person from the District's office or from the District's website www.valverdecad.org.

Legislative Changes

The Texas Legislature meets in odd-numbered years. In the 2019 session, several changes were made to the Texas Property Tax Code that affected the 2021 appraisal year. One of those changes was the "truth in taxation website" also known as the "TNT website". The appraisal district will have the responsibility of creating the website and working with the taxing authorities to gather the information for the website.

Governance

BOARD OF DIRECTORS

The Board of Directors of the Val Verde County Appraisal District for the 2020/2021 term consists of nine voting members and one non-voting member. The non-voting member is the Tax Assessor/Collector for Val Verde County as required by Section 6.03(a) of the Property Tax Code.

Ramiro Guzman, Jr.	San Felipe Del Rio CISD
Raymond Meza	San Felipe Del Rio CISD
David Lee Torres	San Felipe Del Rio CISD
Juan Gallegos	San Felipe Del Rio CISD
Lois Everett	Comstock School District
Diana Salgado	City of Del Rio
Fred Hernandez	City of Del Rio
Kerr Wardlaw	Val Verde County
George Wardlaw	Val Verde County
Roy Musquiz, Jr. (2020)	Val Verde County Tax Assessor/Collector
Eloida Garica (2021)	Val Verde County Tax Assessor/Collector

The appraisal district is **governed by a Board of Directors** with the primary responsibilities to:

- Establish the appraisal district office
- Adopt the operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board members
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Committee
- Make and adopt general policies on the operations of the appraisal district.
- Biennially develop a written plan for the periodic reappraisal Of the property within the appraisal district.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Board of Directors may not have delinquent property taxes or must be in a written installment agreement with tax assessor/collector and be making the required payments. The board is appointed by the taxing entities within the district.

The **Chief Appraiser** is the chief administrator of the appraisal district and is hired by the board of directors.

The **Appraisal Review Board Members** are appointed by the board of directors to settle value disputes between the property owner and the appraisal district. They may serve 3 consecutive terms of two years. The Texas Comptroller instructs the board members on their course of duties. All **Appraisal Review Board Members** must attend the yearly training provided by the Texas Comptroller's Property Tax Division. Appraisal Review board members may not have delinquent property taxes or must be in a written installment agreement with tax assessor/collector and be making the required payments.

The **Agricultural Advisory Committee** is appointed by the Chief Appraiser with the advice and consent of the board of directors. This board helps determine typical practices and standards for agricultural activities in the appraisal district. They serve two-year terms and meet at the call of the Chief Appraiser.

Financial Results

The Val Verde County Appraisal District strives to provide accurate appraisals and office efficiency using all resources, including technology to provide taxpayer friendly service to the public. The following chart demonstrates the district's cost per parcel between the years 2015 through 2020.

Appraisal Year	# of Parcels	Map Tier	Annual Budget	Cost per Parcel
2020	40,084	2	\$1,183,544.50	\$29.52
2019	37,933	2	\$1,183,544.50	\$31.20
2018	38,068	2	\$1,183,544.50	\$30.29
2017	39,244	2	\$1,122,863.97	\$28.61
2016	39,472	2	\$1,063,870.10	\$26.95
2015	39,336	2	\$1,057,640.44	\$26.88

Taxing Jurisdictions

The Val Verde County Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

Val Verde County	City of Del Rio
San Felipe Del Rio CISD	Comstock School District
Rocksprings School District	Val Verde Regional Medical

Property Types

The district is comprised of a total of 40,084 parcels. The following chart depicts the various property types and their percent of the overall parcel count and market value, respectively.

PTAD CLASSIFICATION	PROPERTY TYPE	CAD PARCEL COUNT	MARKET VALUE	% OF PARCEL COUNT	% OF MARKET VALUE
A	SINGLE FAMILY RESIDENCES	15,342	\$1,564,859,204	38.40	35.40
B	MULTI FAMILY RESIDENCES	521	\$ 68,370,070	1.30	1.54
C	VACANT LOTS	4,956	\$ 70,226,374	12.40	1.60
D1	QUALIFIED AG LAND	6,339	\$ 934,109,658	15.86	21.13
D2	IMPROVEMENTS ON QUALIFIED AG LAND	108	\$ 1,309,080	.27	.03
D3	VINEYARD	1	\$ 6,440	.002	.0001
D1W	WILDLIFE	24	\$ 1,598,990	.060	.03
E	RURAL NON-QUALIFIED AG	2,403	\$ 141,523,575	6.01	3.20
F1	COMMERCIAL	1,257	\$ 361,789,820	3.14	8.20
F2	INDUSTRIAL REAL	27	\$ 178,226,490	.07	4.03
G1	OIL AND GAS	2,988	\$ 9,048,806	7.48	.20
J	UTILITY PROPERTIES	184	\$ 507,978,780	.46	11.50
L1	BUSINESS PERSONAL PROPERTY	1,500	\$ 168,995,320	3.75	3.82
L2	INDUSTRIAL PERSONAL PROPERTY	173	\$ 44,589,330	.43	1.00
M1	MANUFACTURED HOUSING	885	\$ 15,063,710	2.21	.34
O1	RESIDENTIAL INVENTORY	114	\$ 1,488,860	.28	.03
S	SPECIAL INVENTORY	36	\$ 11,919,200	.09	.27
X	EXEMPT PROPERTY	3,226	\$ 339,659,461	8.07	7.68

PROPERTY COUNT

	2016	2017	2018	2019	2020
DEL RIO	17,146	17,456	17,098	17,206	17,207
COUNTY	39,472	39,243	39,068	39,733	40,084
RFM	39,472	39,243	39,068	39,733	40,084
HOS	39,471	39,242	39,067	39,732	40,083
SFDRICISD	30,812	30,734	30,310	30,152	29,957
COMSTOCK ISD	8,581	8,437	8,230	7,701	10,054
ROCKSPRINGS ISD	78	73	72	72	73

NEW CONSTRUCTION DETAIL

<u>YEAR</u>	<u># OF PROPERTIES</u>	<u>NEW VALUE</u>
2016	512	\$33,349,910
2017	394	\$33,330,380
2018	104	\$23,250,890
2019	217	\$22,939,080
2020	214	\$26,818,660

2020 Average Home Value	\$123,777	Average Homestead \$	320	Average Taxable	\$123,457
2019 Average Home Value	\$115,525	Average Homestead	\$1,131	Average Taxable	\$114,394
2018 Average Home Value	\$109,231	Average Homestead \$	133	Average Taxable	\$109,098
2017 Average Home Value	\$108,241	Average Homestead \$	528	Average Taxable	\$107,713
2016 Average Home Value	\$106,771	Average Homestead	\$1,926	Average Taxable	\$104,845

CERTIFIED MARKET VALUE TOTALS

	2016	2017	2018	2019	2020
City of Del Rio	\$1,695,520,894	\$1,723,882,704	\$1,734,195,680	\$1,817,272,550	\$1,911,033,870
County	\$3,744,090,419	\$3,730,232,657	\$3,970,149,123	\$4,149,977,069	\$4,483,038,328
Farm to Mkt	\$3,744,090,419	\$3,730,232,657	\$3,970,149,123	\$4,149,977,069	\$4,483,038,328
VVRMC	\$3,735,470,119	\$3,721,611,507	\$3,957,322,233	\$4,136,480,269	\$4,469,286,628
SFDRICISD	\$2,854,114,406	\$2,859,443,368	\$3,050,739,113	\$3,235,960,473	\$3,458,103,931
Comstock ISD	\$ 874,645,433	\$ 855,868,319	\$ 900,070,260	\$ 893,934,336	\$1,004,493,041
Rocksprings ISD	\$ 6,721,180	\$ 6,337,170	\$ 6,553,360	\$ 6,585,460	\$ 6,689,670

FREEZE ADJUSTED TOTALS

	2016	2017	2018	2019	2020
City of Del Rio	\$1,186,893,706	\$1,208,403,313	\$1,218,262,265	\$1,267,038,985	\$1,343,284,546
County	\$2,076,948,135	\$2,072,206,278	\$2,318,087,750	\$2,408,407,769	\$2,777,072,136
Hospital	\$2,069,502,216	\$2,064,933,871	\$2,307,709,056	\$2,396,878,976	\$2,764,778,446
Farm to Market	\$2,061,381,473	\$2,056,403,449	\$2,302,657,985	\$2,393,092,641	\$2,762,007,026
SFDRICISD	\$1,596,296,079	\$1,605,743,194	\$1,799,074,210	\$1,930,637,921	\$2,165,925,588
Comstock ISD	\$ 219,550,055	\$ 203,400,068	\$ 244,129,132	\$ 228,319,200	\$ 331,190,707
Rocksprings ISD	\$ 1,534,820	\$ 1,030,200	\$ 1,272,950	\$ 2,152,790	\$ 1,367,070

PARTIAL EXEMPTIONS

Partial Exemptions Offered in Val Verde County

ENTITY	STATE MANDATED HOMESTEAD	LOCAL OPTION HOMESTEAD	STATE MANDATED 65 AND OLDER	LOCAL OPTION 65 AND OLDER	STATE MANDATED DISABILITY
VAL VERDE COUNTY				\$ 7,500	
FARM TO MARKET	\$ 3,000			\$ 4,500	
CITY OF DEL RIO			\$ 7,000		
SAN FELIPE DEL RIO CISD	\$25,000	20%	\$10,000		\$10,000
COMSTOCK ISD	\$25,000	5% OR \$5,000	\$10,000	\$10,000	\$10,000
ROCKSPRINGS ISD	\$25,000		\$10,000		\$10,000

DISABLED VETERANS

PERCENTAGE DISABILITY

100% AND UNEMPLOYABLE
10 TO 29%
30 TO 49%
50 TO 69%
70 TO 100%

EXEMPTION AMOUNT

COMPLETELY EXEMPT ON RESIDENCE HOMESTEAD
\$ 5,000
\$ 7,500
\$10,000
\$12,000