

DUVAL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2017

The Duval County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are appointed by the taxing units within the boundaries of Duval County and must live within the district two years prior to serving on the board. The chief Appraiser is hired by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, School and Water Districts set tax rates from the property tax appraisal issued by the Appraisal District. The Duval CAD serves the following taxing units.

Entity	2017 Market Value	2017 Taxable Value
Duval County	\$2,598,459,086	\$694,510,393
Duval County FM&LR	\$2,590,504,856	\$673,279,899
Benavides ISD	\$1,002,972,834	\$208,800,980
Freer ISD	\$706,195,243	\$246,865,040
Premont ISD	\$61,536,630	\$13,150,475
Ramirez CSD	\$140,164,151	\$24,693,130
San Diego ISD	\$679,636,008	\$146,813,533
City of San Diego	\$74,686,041	\$47,461,837
Duval County Groundwater	\$2,590,423,046	\$686,474,353
Duval ESD #2	\$1,809,551,642	\$373,877,295
Duval ESD #1	\$706,206,193	\$264,833,007
Vocational School	\$2,590,504,856	\$683,720,641

The district maintains approximately 30,495 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Exemption Data

The district has various exemptions that taxpayers may qualify for including: Homestead, Over-65 Homestead and Disability Homestead residential exemptions. You may only apply for one of the homestead exemptions on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. All taxing units offer an additional 20% (with a minimum \$5,000 exemption) on Homestead Exemptions. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

Exemption Breakdown

Duval County

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -HS	\$25,646,542	2754
OVER 65 - OV65	\$13,457,756	969
Disabled - DP	\$2,323,460	255
100% Exempt DV	\$2,143,389	28
Disabled Veteran	\$907,972	110

Duval County FM&LR

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$32,022,581	2754
OVER 65 - OV65	\$20,443,092	969
Disabled -DP	\$2,755,176	255
100% Exempt DV	\$1,645,389	28
Disabled Veteran	\$820,295	110

Benavides Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$12,640,368	605
OVER 65 - OV65	\$1,447,183	260
Disabled - DP	\$123,875	60
100% Exempt DV	\$159,003	6
Disabled Veteran	\$153,262	29

Freer Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$25,270,901	824
OVER 65 - OV65	\$2,392,140	267
Disabled - DP	\$237,353	54
100% Exempt DV	\$542,095	9
Disabled Veteran	\$103,784	15

Premont Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$1,369,740	75
OVER 65 - OV65	\$18,423	26
Disabled - DP	\$25,141	10
100% Exempt DV	\$76,930	1
Disabled Veteran	\$69,879	11

Ramirez Common School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$1,806,898	72
OVER 65 - OV65	\$95,488	28
Disabled - DP	\$27,916	6
100% Exempt DV	\$0	0
Disabled Veteran	7,200	3

San Diego Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$24,645,021	1,178
OVER 65 - OV65	\$2,371,451	388
Disabled - DP	\$478,127	125
100% Exempt DV	\$603,353	12
Disabled Veteran	\$323,910	52

City of San Diego

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$9,400,973	776
OVER 65 - OV65	\$3,697,242	263
Disabled - DP	\$1,201,311	89
100% Exempt DV	\$613,638	6
Disabled Veteran	\$185,250	18

Duval County Groundwater & Conservation District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$25,646,542	2,754
OVER 65 - OV65	\$13,457,756	969
Disabled - DP	\$2,323,460	255
100% Exempt DV	\$2,103,592	28
Disabled Veteran	\$907,972	110

Emergency Service District #2

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$9,812,261	1,154
OVER 65 - OV65	\$4,114,627	439
Disabled - DP	\$980,616	112
100% Exempt DV	\$737,656	13
Disabled Veteran	\$587,152	77

Emergency Service District #1

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$8,667,127	824
OVER 65 - OV65	\$3,330,887	267
Disabled - DP	\$509,088	54
100% Exempt DV	\$792,095	9
Disabled Veteran	\$135,570	15

Vocational School

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$25,937,874	2754
OVER 65 - OV65	\$9,224,813	969
Disabled - DP	\$2,323,460	255
100% Exempt DV	\$2,143,389	28
Disabled Veteran	\$907,972	110

2017 Tax Rates Per \$100 of Value

Duval County	.95
Duval County Farm to Market	.15
Benavides ISD M&O/I&S	1.04/.267960
Freer ISD M&O/I&S	1.17/.52
Premont ISD M&O/I&S	1.17/.1566
Ramirez CSD M&O	1.04
San Diego ISD M&O/I&S	1.04/.406810
City of San Diego M&O	.242497
Duval County Groundwater	.04
ESD #2	.10
ESD #1	.10
Vocational School	.0105

School and Appraisal Districts Property Value Study 2016 Report

2016 ISD Summary Worksheet

066/Duval

066-901/Benavides ISD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	33,221,055	N/A	33,221,055	33,221,055
B. Multi-Family Residences	74,350	N/A	74,350	74,350
C1. Vacant Lots	779,550	N/A	779,550	779,550
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	33,544,873	N/A	33,544,873	33,544,873
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	30,804,834	N/A	30,804,834	30,804,834
F1. Commercial Real	3,313,750	N/A	3,313,750	3,313,750
F2. Industrial Real	1,745,180	N/A	1,745,180	1,745,180
G. Oil, Gas, Minerals	30,980,330	N/A	30,980,330	30,980,330
J. Utilities	66,766,230	N/A	66,766,230	66,766,230
L1. Commercial Personal	2,304,590	N/A	2,304,590	2,304,590
L2. Industrial Personal	18,787,320	N/A	18,787,320	18,787,320
M. Other Personal	1,375,190	N/A	1,375,190	1,375,190
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	223,697,252		223,697,252	223,697,252
Less Total Deductions	23,049,615		23,049,615	23,049,615
Total Taxable Value	200,647,637		200,647,637	200,647,637 T2

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

Value Taxable For M&O Purposes

T1	T2	T3	T4
204,002,573	200,647,637	204,002,573	200,647,637
Loss To the Additional \$10,000 Homestead Exemption		50% of the loss to the Local Optional Percentage Homestead Exemption	
3,354,936		0	

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
204,002,573	200,647,637	204,002,573	200,647,637

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

2016 ISD Summary Worksheet

066/Duval

066-902/San Diego ISD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	64,153,273	N/A	64,153,273	64,153,273
B. Multi-Family Residences	2,059,879	N/A	2,059,879	2,059,879
C1. Vacant Lots	1,071,688	N/A	1,071,688	1,071,688
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	20,955,176	N/A	20,955,176	20,955,176
D2. Real Prop Farm & Ranch	9,270	N/A	9,270	9,270
E. Real Prop NonQual Acres	32,892,471	N/A	32,892,471	32,892,471
F1. Commercial Real	7,261,260	N/A	7,261,260	7,261,260
F2. Industrial Real	3,250	N/A	3,250	3,250
G. Oil, Gas, Minerals	7,102,970	N/A	7,102,970	7,102,970
J. Utilities	41,556,040	N/A	41,556,040	41,556,040
L1. Commercial Personal	4,749,040	N/A	4,749,040	4,749,040
L2. Industrial Personal	5,784,240	N/A	5,784,240	5,784,240
M. Other Personal	3,138,230	N/A	3,138,230	3,138,230
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	190,736,787		190,736,787	190,736,787
Less Total Deductions	43,310,545		43,310,545	43,310,545
Total Taxable Value	147,426,242		147,426,242	147,426,242 T2

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

Value Taxable For M&O Purposes

T1	T2	T3	T4
153,634,846	147,426,242	153,634,846	147,426,242

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
6,208,604	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
153,634,846	147,426,242	153,634,846	147,426,242

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

2016 ISD Summary Worksheet

066/Duval

066-903/Freer ISD

** This district is in year 2 of the grace period.

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	49,959,231	.7282	68,606,469	49,959,231
B. Multi-Family Residences	904,520	N/A	904,520	904,520
C1. Vacant Lots	1,712,692	N/A	1,712,692	1,712,692
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	17,508,087	.8649	20,242,209	17,508,087
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	35,283,975	.8053	43,814,696	35,283,975
F1. Commercial Real	19,237,313	.9493	20,264,735	19,237,313
F2. Industrial Real	5,128,950	N/A	5,128,950	5,128,950
G. Oil, Gas, Minerals	42,288,650	1.0120	41,787,204	42,288,650
J. Utilities	73,351,250	.9936	73,823,722	73,351,250
L1. Commercial Personal	8,107,095	N/A	8,107,095	8,107,095
L2. Industrial Personal	41,418,230	N/A	41,418,230	41,418,230
M. Other Personal	2,154,260	N/A	2,154,260	2,154,260
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	297,054,253		327,964,782	297,054,253
Less Total Deductions	28,820,094		35,373,265	28,820,094
Total Taxable Value	268,234,159		292,591,517	268,234,159 T2**

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

Value Taxable For M&O Purposes

T1	T2	T3	T4
273,723,470	268,234,159	270,649,177	265,159,866

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
5,489,311	3,074,293

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
273,723,470	268,234,159	270,649,177	265,159,866

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because your school district is in year two of the grace period.

2016 ISD Summary Worksheet

066/Duval

066-005/Ramirez CSD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	690,550	N/A	690,550	690,550
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	10,219,464	N/A	10,219,464	10,219,464
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	7,201,241	N/A	7,201,241	7,201,241
F1. Commercial Real	16,530	N/A	16,530	16,530
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Minerals	462,140	N/A	462,140	462,140
J. Utilities	6,974,140	N/A	6,974,140	6,974,140
L1. Commercial Personal	10,010	N/A	10,010	10,010
L2. Industrial Personal	826,690	N/A	826,690	826,690
M. Other Personal	138,610	N/A	138,610	138,610
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	26,539,375		26,539,375	26,539,375
Less Total Deductions	2,410,031		2,410,031	2,410,031
Total Taxable Value	24,129,344		24,129,344	24,129,344 T2

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

Value Taxable For M&O Purposes

T1	T2	T3	T4
24,363,768	24,129,344	24,178,911	23,944,487

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
234,424	184,857

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption
 T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction
 T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption
 T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
24,363,768	24,129,344	24,178,911	23,944,487

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption
 T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction
 T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption
 T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption
 The PVS found your local value to be valid, and local value was certified

2016 ISD Summary Worksheet

066/Duval

125-905/Premont ISD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	392,150	N/A	392,150	392,150
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	3,164,160	N/A	3,164,160	3,164,160
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	5,488,910	N/A	5,488,910	5,488,910
F1. Commercial Real	28,430	N/A	28,430	28,430
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Minerals	243,210	N/A	243,210	243,210
J. Utilities	5,136,540	N/A	5,136,540	5,136,540
L1. Commercial Personal	8,000	N/A	8,000	8,000
L2. Industrial Personal	113,360	N/A	113,360	113,360
M. Other Personal	258,030	N/A	258,030	258,030
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	14,832,790		14,832,790	14,832,790
Less Total Deductions	2,303,582		2,303,582	2,303,582
Total Taxable Value	12,529,208		12,529,208	12,529,208 T2

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

Value Taxable For M&O Purposes

T1	T2	T3	T4
12,697,977	12,529,208	12,697,977	12,529,208

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
168,769	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption
 T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction
 T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption
 T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
12,697,977	12,529,208	12,697,977	12,529,208

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption
 T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction
 T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption
 T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption
 The PVS found your local value to be valid, and local value was certified