

UVALDE COUNTY APPRAISAL DISTRICT

**209 N. High Street
Uvalde, Texas 78801**

UCAD present to UCISD Board of Trustees

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UCAD Responsibilities

Appraisal districts are responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the district.¹ An appraisal district is established in each county and has the same boundaries as the county's boundaries.² An appraisal district is a political subdivision of the state that is governed by a board of directors.³

Sec. 23.01. Appraisals Generally.

- (a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.
- (b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

UCAD Responsibilities

Appraise all taxable property at market value, except as otherwise provided by law	Chapter 23
Determine eligibility for special appraisal and establish both a market and special appraised value on qualified property	Chapter 23
Determine whether property qualified for agricultural or timber appraisal has undergone a change of use and send a notice of change of use to the owner	Chapter 23
Determine exemption eligibility	Section 11.45
Create procedures for equitable and uniform taxation of inventory	Section 23.12(b)
Administration of rendition laws	Chapter 22
Create appraisal records	Section 25.01(a) and Comptroller Rule 9.3004
Contract, with the approval of the board of directors, with private appraisal firms, if appropriate	Section 25.01(b)
Certify appraisal roll and other listings to each taxing unit participating in the appraisal district	Section 26.01
Send notices of appraised value	Section 25.19
Discover omitted property and adjust the appraisal roll	Section 25.21
Maintain a list of real estate brokers, sales agents, real estate appraisers or property tax consultants who have designated themselves as an individual who will provide free assistance to an owner for residential property that is occupied by the owner as their principal residence.	Tex. Tax Code §6.16(b) and §6.16(c 1-3)

UCAD Responsibilities

There are three basic functions of a mass appraisal system, as identified on IAAO textbook, PAAA on page 308, they are:

- **Reappraisal** consists of the periodic re-inspection of all properties within the county.
- **Data maintenance** is the process of capturing and valuing new construction, new subdivisions, and any changes due to building permits.
- **Value updates** is the process of annual adjustments applied to all properties using trending factors.

The District is responsible for implementing the three (3) functions of the mass appraisal system in Uvalde County. The reappraisal and data maintenance functions of a mass appraisal system are

2025 Appraisal Program YTD Summary

Below is a summary of appraisal activities conducted towards completion of the 2025 Appraisal Program by District staff.

Number of properties reappraised in SISD, LISD, KISD, UTISD	5,154
<i>% Complete 78%</i>	
Number of properties reappraised in prior year designated areas	3,774
<i>% Complete 64%</i>	
Total Properties	8,928
<i>% Complete 69%</i>	
Number of properties inspected, image taken / PACS MOBILE reappraised	3,052
Number of properties inspected, no image taken or PICTO reappraised	5,876
Total Properties	8,928
Number of properties inspected, image taken and pending data entry	72
Number of properties with a land reappraisal	11,856
Number of properties with a Imprv reappraisal	4,214

2026 Appraisal Program YTD Summary

Below is a summary of appraisal activities conducted towards completion of the 2026 Appraisal Program by District staff.

Number of properties reappraised in City of Uvalde	40
<i>% Complete 1%</i>	
Number of properties reappraised in prior year designated areas	744
<i>% Complete 23%</i>	
Total Properties	784
<i>% Complete 7%</i>	
Number of properties inspected, image taken / PACS MOBILE reappraised	524
Number of properties inspected, no image taken or PICTO reappraised	260
Total Properties	784
Number of properties inspected, image taken and pending data entry	39
Number of properties with a land reappraisal	52
Number of properties with a Imprv reappraisal	152

2025 UCAD Appraisal Program

Uvalde County Appraisal District Property Exemption Analysis

exmpt_type_cd	2020	2021	2022	2023	2024	2025
DP	223	187	180	161	136	126
DPS	7	7	6	5	4	4
DV1	76	76	72	67	58	49
DV1S	2	2	1	1	1	1
DV2	39	35	36	33	32	29
DV2S				1		
DV3	37	39	47	44	51	52
DV3S				1	1	
DV4	130	142	167	187	196	206
DV4S	4	4	4	4	4	4
DVHS	120	128	143	155	171	175
DVHSS	4	6	5	5	5	4
HS	5,447	5,442	5,606	5,643	5,566	5,361
OV65	2,568	2,610	2,674	2,702	2,712	2,711
OV65S	4	5	5	8	8	12
EX Ttly Rmvd	182	326	320	361	340	325
New_Qualify Yr	465	500	643	496	414	243
New Scan EX_Img	420	656	644	711	1,280	1,291

last updated 07/23/2025

2025 UCAD Appraisal Program

UVALDE COUNTY APPRAISAL DISTRICT IAAO RESIDENTIAL SALES RATIO ANALYSES CITY OF UVALDE DATA

Total # of Sales **141**

Appraisal Date 1/1/2025

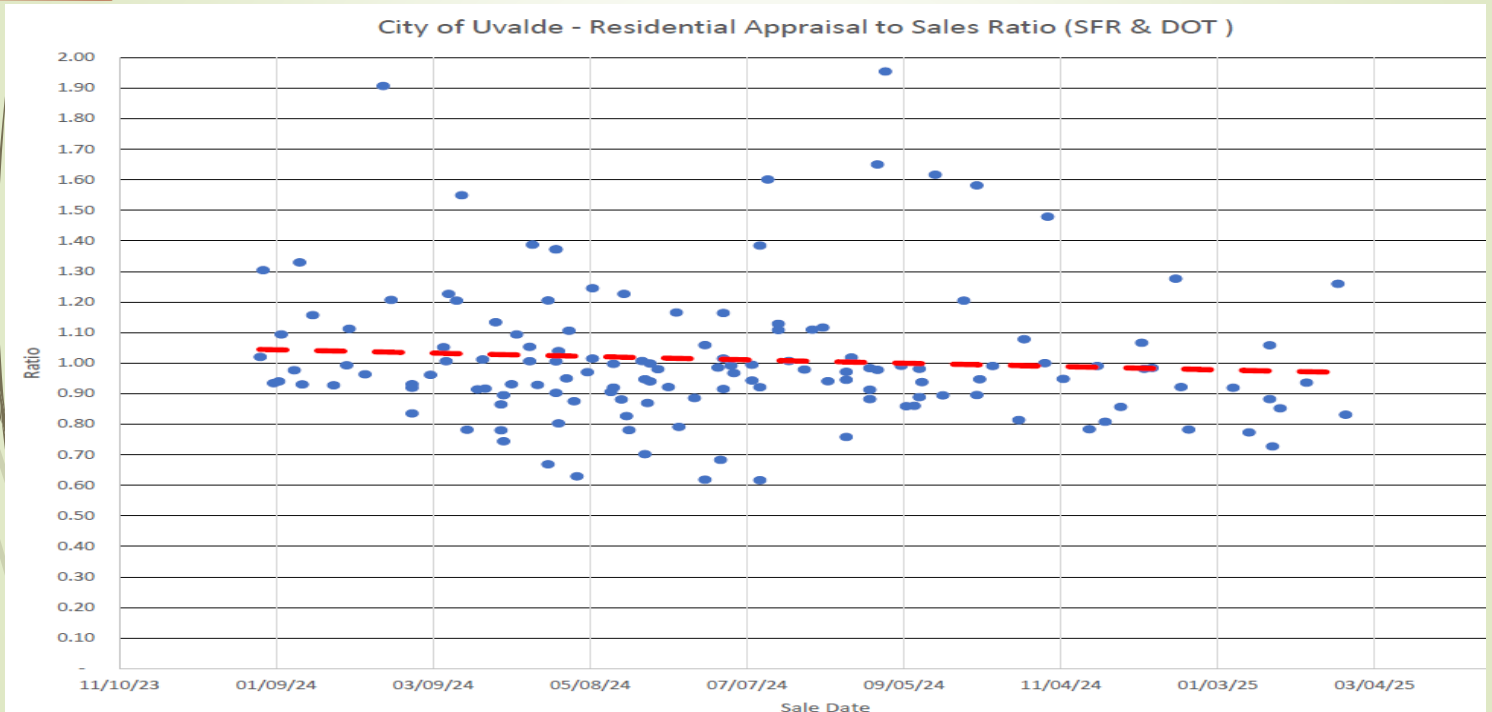
Sales Date Range 1/3/2024 --- 2/21/2025

	Minimum	Maximum	Median	Average
Sales Price	40,000	497,000	188,522	203,637
Appraise Value	53,995	546,592	188,527	200,864
Living Area	480	4,916	1,473	1,586

sl_type_cd	Count
SFR	96
DOT	45
SFRN	-

abs_subdv	abs_subdv_desc	COUNT	MEDIAN	AVERAGE	WMEAN	COD	COV	PRD	Med_LA	Avg_LA
*	ALL SUBDV	141	0.97	1.01	0.99	15.21	22.17	1.03	1,473	1,586

2025 UCAD Appraisal Program



2025 UCAD Appraisal Program

UVALDE COUNTY APPRAISAL DISTRICT

IAAO RESIDENTIAL SALES RATIO ANALYSES

UCISD OCL DATA

Total # of Sales 49

Appraisal Date 1/1/2025

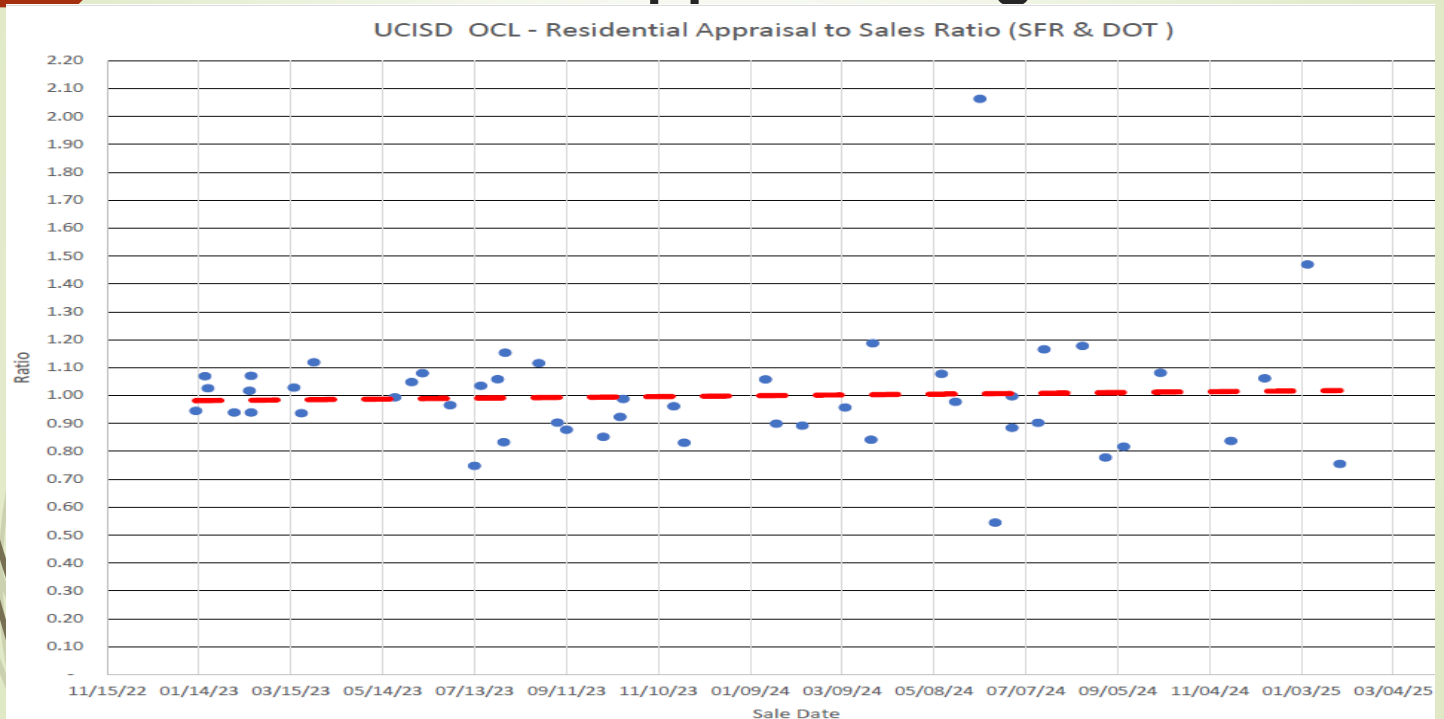
Sales Date Range 1/12/2023 --- 1/28/2025

	Minimum	Maximum	Median	Average
Sales Price	55,000	1,000,000	319,200	358,922
Appraise Value	64,108	816,416	344,737	347,882
Living Area	625	5,138	2,158	2,217

sl_type_cd	Count
SFR	37
DOT	11
SFRN	-

abs_subdv	abs_subdv_desc	COUNT	MEDIAN	AVERAGE	WMEAN	COD	COV	PRD	Med_LA	Avg_LA
*	ALL SUBDV	49	0.98	1.00	0.97	13.32	21.36	1.03	2,158	2,217

2025 UCAD Appraisal Program



2025 UCAD Appraisal Program

As of Supplement 1

7/28/2025 9:21:35AM

Market Value	=	4,180,186,474
Productivity Loss	(-)	1,765,843,869
Appraised Value	=	2,414,342,605
Homestead Cap	(-)	84,551,492
23.231 Cap	(-)	43,994,567
Assessed Value	=	2,285,796,546
Total Exemptions Amount (Breakdown on Next Page)	(-)	702,621,492
s which apply only to the M&O rate.		
M&O Net Taxable	=	1,583,175,054
I&S Net Taxable	=	1,598,368,259

		as of 2024			
		Universe	2025	2026	2027
			KISD, SISD, LISD, UTISD	UCISD/CU	UCISD _ OCL & NCCISD
state_state_cd_desc		County-wide Count	Count	Count	Count
A1	REAL:SINGLE FAMILY RESIDENTIAL	8,270	1,606	5,053	1,611
A2	MOBILE HOME & LAND OWNED BY OCCUP,	812	322	117	373
B1	REAL:MULTIFAMILY RESEIDENTIAL	102	3	84	15
C1	VACANT LOT	2,818	1,050	748	1,020
C1C	VACANT LOTS-COMMERCIAL-USE C1	16	5	11	
C1R	VACANT RESIDENTIAL LOTS-USE C1	16	10	3	3
C1S	VACANT LOTS-OCL-USE C1	5	2		3
D1	QUALIFIED AG LAND	4,756	2,127	10	2,619
D2	IMPROVEMENTS ON QUALIFIED AG LAND	214	99		115
E	REAL:FARM AND RANCH IMPROVEMENTS	5			5
E1	FARM AND RANCH IMPROVEMENTS	2,121	958	8	1,155
E2	FARM & RANCH MOBILE HOMES	179	63		116
E4	NON QUALIFIED AG LAND	579	209	13	357
F1	REAL:COMMERCIAL	1,303	534	612	157
F2	REAL:INDUSTRIAL	10	4	3	3

J3	ELECTRIC COMPANY (INCL COOP)	46	19	7	20
J4	TELEPHONE COMPANY	44	26	6	12
J5	RAILROAD	81	20	6	55
J6	PIPELAND COMPANY	14	5		9
J7	CABLE TELEVISION COMPANY	4	2	1	1
J9	RAILROAD ROLLING STOCK	1			
L1	PERSONAL PROPERTY:COMMERCIAL	1,651	417	803	431
L2	PERSONAL PROPERTY:INDUSTRIAL	160	46	32	82
L3	LEASED EQUIP & AUTOMOBILES	4	1	2	1
L4	AIRPLANES - BUSINESS USE	2			2
M1	MOBILE HOME ONLY	1,155	316	193	646
O	RESIDENTIAL INVENTORY-REAL PROPERTY	178	77	62	39
X	TOTALLY EXEMPT PROPERTY	42	11	23	8
X1	TOTALLY EXEMPT PROPERTY	472	105	249	118
		25,060	8,037	8,046	8,976
Impr/BPP to Inspect		15,818	4,319	6,870	4,626
Vac Lot / Ranchland via Picto		8,368	3,480	847	4,041
Contracted to TYP		360	122	55	182
Exempt Prop		514	116	272	126
		25,060	8,037	8,044	8,975



Texas Comptroller of Public Accounts Property Tax Assistance Division



Texas Comptroller of Public Accounts Property Tax Assistance Division

- <https://comptroller.texas.gov/taxes/property-tax/>
- **School District Property Value Study – PVS**
- **Methods and Assistance Program – MAP**
- **Targeted Appraisal Review Program – TARP**

CPA / PTAD – PVS – 2024

2024 APPRAISAL DISTRICT RATIO STUDY

Appraisal District Summary Worksheet

232-Uvalde

Study Results Last Updated: Jan. 28, 2025

Category	Number of Ratios **	2024 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	330	1,562,586,980	1.00	14.73	47.88	81.82	1.00
B.MULTI-FAMILY RESIDENCES	0	56,222,777	*	*	*	*	*
C1.VACANT LOTS	109	150,539,142	0.97	31.91	30.28	55.05	1.16
C2.COLONIA LOTS	0	0	*	*	*	*	*
D2.FARM/RANCH IMP	0	10,856,461	*	*	*	*	*
E.RURAL-NON-QUAL	100	539,186,270	0.97	23.19	28.00	56.00	1.04
F1.COMMERCIAL REAL	113	600,198,563	0.99	13.87	68.14	83.19	1.07

CPA / PTAD – PVS – 2024

232-903/Uvalde CISD

Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	1,135,170,004	0.9672	1,173,666,257	1,135,170,004
B - MULTIFAMILY	53,623,294	N/A	53,623,294	53,623,294
C1 - VACANT LOTS	71,593,608	N/A	71,593,608	71,593,608
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	52,421,245	0.9429	55,595,790	52,421,245
D2 - FARM & RANCH IMP	5,362,673	N/A	5,362,673	5,362,673
E - NON-AG LAND AND IMPROVEMENTS	218,643,522	0.9888	221,120,067	218,643,522
F1 - COMMERCIAL REAL	305,344,136	1.0098	302,380,804	305,344,136

CPA / PTAD – PVS – 2024

Total Test Values		1,749,079,888		1,794,887,858		
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Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	89,744,393

Confidence Interval Values(5)

Local Test Value:	1,749,079,888	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	1,705,143,465	(State Test Value minus Margin of Error Percent)
State Upper Limit:	1,884,632,251	(State Test Value plus Margin of Error Percent)

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

CPA / PTAD – MAP – 2025

2025 MAP Review Exit Form

Uvalde County Appraisal District

The MAP reviewer has discussed with me the mandatory item determinations and 2025 MAP review question responses based upon the review of data submitted and the reviewer's on-site work for the 2025 MAP review. The chart below indicates failed mandatory items (Fail) and review questions that were not passed (No).

I understand that the answers to review questions and mandatory items as determined by the MAP reviewer are subject to approval by Property Tax Assistance Division management.

I understand that after issuance of the preliminary report, additional documentation may be submitted for review **no later than Nov. 1, 2025**, that may change review question responses in the final report. Any documentation received after Nov. 1, 2025, may not have an impact on the final report.

CPA / PTAD – MAP – 2025

RE: 2025 MAP Qs Pending

From Adrian Padilla <Adrian.Padilla@cpa.texas.gov>

Date Wed 10/8/2025 10:35 AM

To Roberto Valdez <Rvaldez@uvaldecad.org>

Chief Valdez,

I apologize for the delayed response; I have been managing my other CADs concurrently. Regarding the outstanding recommendations, I can confirm that all recommendations have been resolved.

CPA / PTAD – TARP – 2023

Property Tax Assistance Division

2023 Report

**TARGETED APPRAISAL
REVIEW PROGRAM**

UVALDE COUNTY APPRAISAL DISTRICT

Review of
Appraisal
District
Appraisal
Standards,
Procedures and
Methodology

CPA / PTAD – TARP – 2023

Uvalde SDPVS Results 2020-2022

SDPVS Year	County	School District	Findings	Category*	Ratio
2020	Uvalde	Nueces Canyon	Invalid	A	0.8287
2020	Uvalde	Nueces Canyon	Invalid	C1	0.8748
2020	Uvalde	Nueces Canyon	Invalid	E	0.8697
2021	Uvalde	Nueces Canyon	Invalid	C1	0.9073
2021	Uvalde	Nueces Canyon	Invalid	D1	0.8946
2021	Uvalde	Nueces Canyon	Invalid	E	0.7551
2021	Uvalde	Nueces Canyon	Invalid	F1	0.6242
2022	Uvalde	Nueces Canyon	Invalid	D1	0.687

CPA / PTAD – TARP – 2023

RECOMMENDATIONS

Based on our findings in the TARP review of Uvalde, PTAD makes the following recommendations, which are discussed in greater detail throughout this report:

- Collect available real estate transfer documents and use third-party sources to gather sales information for ratio studies.
- Use Uvalde local ratio study results to make reappraisal decisions necessary to produce accurate values.
- Delineate market areas appropriately in the reappraisal plan.
- Regularly develop adjustment factors for relevant features based on market analysis.
- Conduct appropriate ratio studies regularly and maintain market value for vacant land properties.

CPA / PTAD – TARP – 2024

SECTION II: APPRAISAL DISTRICT ADMINISTRATION

5.	Y	8.	Y	11.	Y	14.	Y	17.	Y
6.	N/A	9.	Y	12.	Y	15.	Y	18.	Y
7.	Y	10.	Y	13.	Y	16.	Y		


SECTION III: APPRAISAL ADMINISTRATION


19.	Y	26.	Y	33.	Y	40.	Y	47.	Y
20.	N/A	27.	Y	34.	Y	41.	Y	48.	Y
21.	Y	28.	Y	35.	Y	42.	Y	49.	Y
22.	Y	29.	Y	36.	Y	43.	Y	50.	Y
23.	Y	30.	Y	37.	Y	44.	Y	51.	Y
24.	Y	31.	Y	38.	Y	45.	Y		
25.	Y	32.	Y	39.	Y	46.	Y		

CPA / PTAD – TARP – 2024

SECTION IV: CATEGORIES OF VALUTION IN THE SDPVS

52.	Y	59.	N/A	66.	Y	73.	Y	80.	N/A
53.	Y	60.	N/A	67.	Y	74.	Y	81.	N/A
54.	Y	61.	N/A	68.	N	75.	N/A	82.	N/A
55.	Y	62.	N	69.	Y	76.	N/A	83.	N/A
56.	Y	63.	Y	70.	Y	77.	N/A	84.	N/A
57.	N/A	64.	Y	71.	N	78.	N/A	85.	N/A
58.	N/A	65.	Y	72.	Y	79.	N/A	86.	N/A


 Signature of Chief Appraiser (or designee)
ROBERT VALDEZ 5/22/25
 Name Date

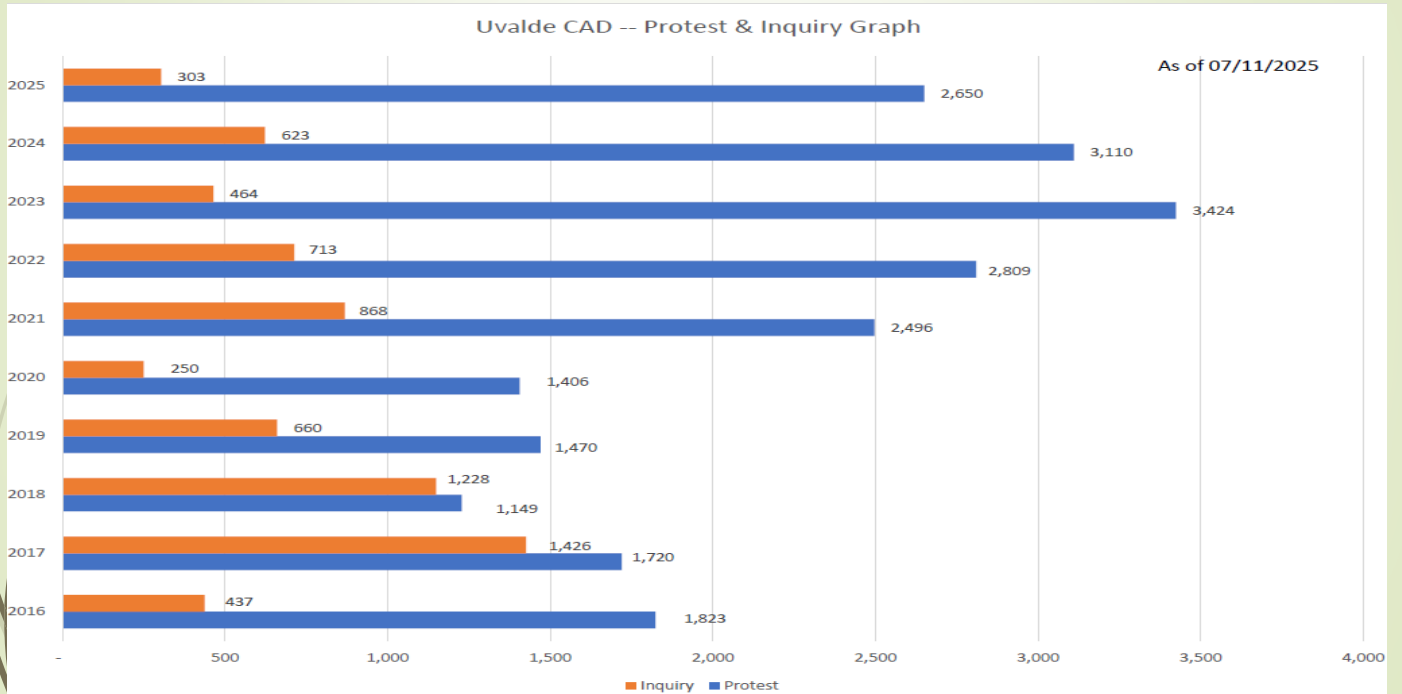

 Signature of Reviewer
BOB DRURY 5/22/25
 Name Date

2025 UCAD Protest Analysis

2025 UCAD Protest Analysis

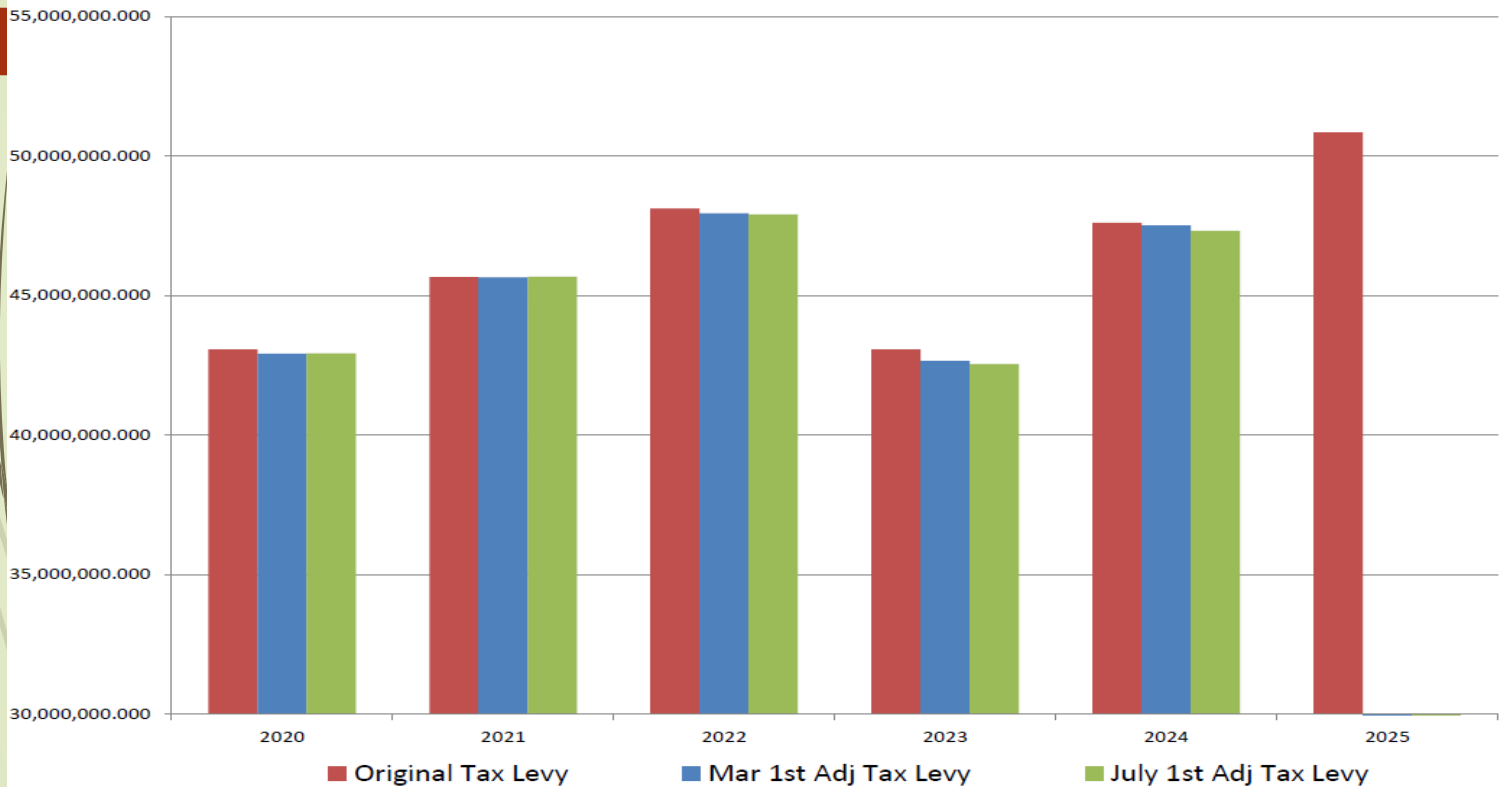
2025_PROTEST_CASES		
prot_type	Count	Count
PROT	2233	86%
\$25.25	32	1%
E_Protest	326	13%
	2,591	100%
prot_status	Count	Pct
EOP	1	0%
EVA	1	0%
EA_Offer	10	0%
E_CL	-	0%
	-	0%
CLOSE	25	1%
EPF_WD	26	1%
ER	2	0%
1-OPEN	36	1%
2-FLDCHK	11	0%
3-WTDRW	151	6%
4-S&W SIGN	1,501	58%
5-WVRPND	74	3%
6-SCH HRG	332	13%
TOPLINE	34	1%
7-NSHOW	214	8%
9-ORDERARB	173	7%
CLOSE (3,4,7,9)	2,093	81%
OPEN (1,2,5,6)	498	19%
Prior Dates	1,694	65%
Future Dates	618	24%
prot_complete_dt	2,090	81%
Pending	501	19%
	2,591	

2025 UCAD Protest Analysis



2024 Tax Collection Statistics

Annual Tax Levy



Uvalde County Appraisal District Payment History Analysis - YTD

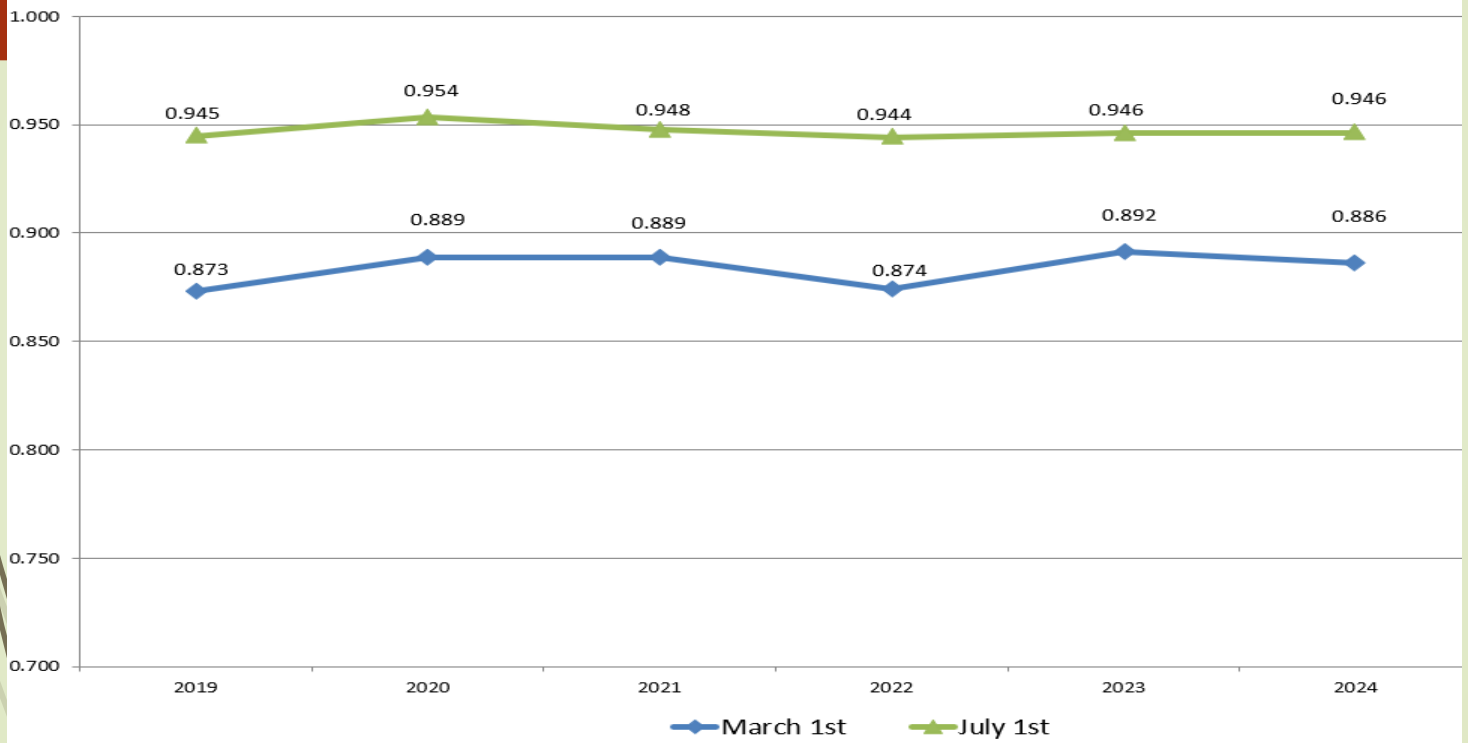
10/1/2025

Collection Year	Date_Paid		Number of Payments	Total_Payments	Payment_Type		
	Begin Date	End Date			Partial Pymt	Full Pymt	Other Pymt
2024	10/1/2024	9/29/2025	19,417	48,759,031	4,247	14,568	602
2024 YTD as compared to average of previous 5 years			748	2,773,197	(195)	976	
2023	10/2/2023	9/27/2024	18,926	43,904,538	4,183	14,040	703
2022	10/3/2022	9/29/2023	19,411	49,084,342	4,137	14,759	515
2021	10/1/2021	9/29/2022	18,425	46,660,210	3,927	13,970	528
2020	10/1/2020	9/29/2021	18,637	44,824,643	4,631	13,274	732
2019	10/1/2019	9/29/2020	18,205	43,374,141	5,072	12,365	768
Average >			18,670	45,985,834	4,442	13,592	636

Note - One payment can be for multiple accounts as well as one account may be paid in multiple payments.

Note - Payments summarized above include current year and delinquent years taxes.

Annual Tax Collection Rate



UCAD's Tax Collections as of June 30, 2025

Entity	2024 Adjusted Tax Levy		Tax Collection		Tax Balance	% Collected
Uvalde County	\$	13,824,549.69	\$	13,061,089.28	\$ 763,460.41	94.48%
Uvalde Road/Flood	\$	3,017,410.73	\$	2,850,578.14	\$ 166,832.59	94.47%
City of Uvalde	\$	5,613,534.31	\$	5,242,603.61	\$ 370,930.70	93.39%
Uvalde CISD	\$	11,566,121.72	\$	10,896,173.90	\$ 669,947.82	94.21%
Knippa ISD	\$	2,808,756.24	\$	2,753,086.63	\$ 55,669.61	98.02%
Sabinal ISD	\$	4,674,227.30	\$	4,478,000.93	\$ 196,226.37	95.80%
Utopia ISD	\$	807,675.55	\$	777,998.18	\$ 29,677.37	96.33%
SWTJC	\$	3,710,303.88	\$	3,516,304.48	\$ 193,999.40	94.77%
Uvalde Water Dist	\$	242,940.74	\$	230,271.82	\$ 12,668.92	94.79%
City of Sabinal	\$	332,316.66	\$	282,745.14	\$ 49,571.52	85.08%
Utopia/Vanderpool	\$	107,298.71	\$	103,037.30	\$ 4,261.41	96.03%
UCESD 2	\$	574,236.92	\$	556,727.90	\$ 17,509.02	96.95%
Totals	\$	47,279,372.45	\$	44,748,617.31	\$ 2,530,755.14	94.65%

Based on Fiscal Year to Date Recap Report - w/o BPP Penalty Balance

TAX ASSESSOR-COLLECTOR CERTIFICATION 2025 TAX LEVY

Entity: **Uvalde CISD**

I, Roberto Valdez, Chief Appraiser for Uvalde County Appraisal District, acting as this entity's Tax Assessor-Collector, certify the following information is true and correct to the best of my knowledge for the 2025 tax year. The Appraisal District has prepared and mailed out tax bills to all property owners within your jurisdiction, and hereby certifies your entity's **Tax Levy** as follows:

Tax Assessor-Collector Certified Tax Levy	
Uvalde CISD	\$11,755,402.56

Conclusion – Questions and Answers



UCISD
Thank you for
your continued SUPPORT !!