

DUVAL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2014

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 elected 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 appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The DUVAL CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
DUVAL COUNTY	<u>2,625,648,835</u>	<u>795,932,177</u>
FARM TO MARKET	<u>2,620,544,731</u>	<u>783,607,719</u>
BENAVIDES ISD	<u>987,248,943</u>	<u>237,331,062</u>
FREER ISD	<u>799,799,337</u>	<u>346,124,883</u>
PREMONT ISD	<u>57,608,600</u>	<u>11,407,804</u>
RAMIREZ CSD	<u>131,773,260</u>	<u>20,396,744</u>
SAN DIEGO ISD	<u>644,397,645</u>	<u>144,819,730</u>
CITY OF SAN DIEGO	<u>61,760,830</u>	<u>35,238,582</u>
DUVAL COUNTY GROUNDWATER	<u>2,617,164,966</u>	<u>790,375,881</u>
ESD #2	<u>1,760,830,008</u>	<u>394,319,928</u>
ESD #1	<u>799,075,537</u>	<u>359,041,720</u>
VOCATIONAL SCHOOL	<u>2,618,685,915</u>	<u>788,743,804</u>

The District maintains approximately 32,958 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school district goes into a small part of JIM WELLS COUNTY comes within our county boundaries.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead 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 a 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. Some taxing units such as county and cities have exemptions and tax ceilings limits. 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 in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
DUVAL COUNTY	<u>22,653,229</u>	<u>17,052,451</u>
FARM TO MARKET	<u>30,613,051</u>	<u>16,964,763</u>
BENAVIDES ISD	<u>9,664,585</u>	<u>2,145,877</u>
FREER ISD	<u>19,517,440</u>	<u>2,884,004</u>
PREMONT ISD	<u>1,070,716</u>	<u>225,390</u>
RAMIREZ CSD	<u>1,350,307</u>	<u>190,793</u>
SAN DIEGO ISD	<u>16,946,082</u>	<u>3,353,166</u>
CITY OF SAN DIEGO	<u>9,090,114</u>	<u>5,458,855</u>
DUVAL COUNTY GROUNDWATER	<u>22,653,534</u>	<u>17,031,081</u>
ESD #2	<u>10,424,057</u>	<u>5,842,153</u>
ESD #1	<u>8,001,508</u>	<u>3,778,513</u>
VOCATIONAL SCHOOL	<u>23,330,644</u>	<u>12,715,681</u>

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	272,230	
DV2	115,870	
DV3	170,590	
DV4	302,040	
DVHS	1,615,086	100%

The DVHS applies only to the General Homestead Exemption

2015 TAX RATES PER ENTITY PER \$100 OF VALUE

DUVAL COUNTY	.79
FARM TO MARKET	.30
BENAVIDES ISD	1.04
FREER ISD	1.49
PREMONT ISD	1.33
RAMIREZ CSD	1.04
SAN DIEGO ISD	1.52
CITY OF SAN DIEGO	.28

DC GROUNDWATER	.04
ESD #2	.10
ESD #1	.10
VOCATIONAL	.01

DUVAL CAD does not perform collection services

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our farmers and ranchers during the drought.

The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

RATIO STUDY ANALYSIS FOR 2015

CATEGORY	RCSD	RATIO
Single Family Residence	250,170	1.00
Vacant Lots	0	1.00
Rural Land	8,026,500	0.81
Commercial	6,450	1.00

CATEGORY	BISD	RATIO
Single Family Residences	27,424,631	1.00
Vacant Lots	788,983	1.00
Rural Land	30,123,600	1.00
Commercial	2,281,170	1.00

CATEGORY	SDISD	RATIO
Single Family Residences	50,931,488	.7190
Vacant Lots	1,081,963	1.00
Rural Land	18,764,144	.8807
Commercial	5,247,948	1.00

CATEGORY	FISD	RATIO
Single Family Residences	46,504,000	1.00
Vacant Lots	1,681,680	1.00
Rural Land	16,178,443	1.00
Commercial	12,706,095	1.00

CATEGORY	PISD	RATIO
Single Family Residences	302,920	1.00
Vacant Lots	0	0
Rural Land	2,351,630	1.00
Commercial	18,400	1.00

DUVAL CAD has received local value for all school districts in the district.