



McMULLEN COUNTY
TILDEN, TEXAS 78072

McMULLEN CENTRAL APPRAISAL DISTRICT
2021 ANNUAL REPORT
(As of 12/6/21, 2021 Supplement 7)

McMullen Central Appraisal District

**P. O. Box 338
Tilden TX 78072**

December 6, 2021

TO: All Entities
RE: Annual Report 2021

It is that time of year again for the Annual Report of McMullen Central Appraisal District (MCAD). This report endeavors to provide information about the operations of the Appraisal District. McMullen Central Appraisal District continues to work diligently to provide equality and uniformity to the citizens of McMullen County and the four entities represented who rely on our work and expect our operations to be efficient, timely, and accurate. MCAD works with the State Comptrollers' Office, Property Tax Assistance Division, to ensure that school districts receive accurate appraisal values for setting the basis for school funding. Our staff strives to provide excellent customer service to our clients and entities in all areas of our operations, whether in the field or in the office setting.

With the continued growth within McMullen County, which is attributed to the Eagle Ford Shale boom, the district continues to seek new technology and resources to handle the fast paced growth and increased workload. Education and training regarding the ever-changing laws that govern the property tax profession continues to be a top priority. All of the staff employed by the McMullen Central Appraisal District are required to attend education classes and pass the examinations for the Introduction to the Property Tax System, Property Tax Law, as well as Customer Service Training.

The District continues to hold informational meetings for both the public and our entities. In addition to the public service meetings that were held, McMullen Central Appraisal District maintains a website. This website is designed to assist the public in obtaining information about the District. Property forms are also available for download as well as a customer service email address is provided for general inquiries. This website has a link to the property search screen and the Texas Comptroller of Public Accounts website. Employment opportunities are posted with a link to our employment application. McMullen Central Appraisal District strives to meet the public's needs with updated technology and tools. Please visit us at www.mcmullencad.org.

I hope that you will find this report to be informative. I look forward to another productive year working with our entities.

Sincerely,

Blaine Patterson, Chief Appraiser
McMullen CAD

McMULLEN CENTRAL APPRAISAL DISTRICT

ENTITIES SERVED

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McMullen County
McMullen County Independent School District
McMullen Groundwater Conservation District
McMullen Water Control and Improvement District

BOARD OF DIRECTORS

The Board of Directors of the McMullen Central Appraisal District consists of five voting members and one non-voting member. The non-voting member is the current Tax Assessor/Collector for McMullen County.

Board Members include:

Walt Franklin	McMullen County ISD School Board Member
Bessie Guerrero	McMullen Tax Assessor/Collector (Ex-officio)
Max Quintanilla	McMullen County Commissioner
Jim Teal	McMullen County Judge
Karen Wheeler	McMullen County ISD School Board Member
Warren Wheeler	McMullen County ISD School Board Member

MCMULLEN CENTRAL APPRAISAL DISTRICT

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.

PROPERTY COUNT

	2020	2021
McMULLEN COUNTY	34,251	34,897
McMULLEN COUNTY ISD	34,251	34,897
McMULLEN GROUNDWATER	34,251	34,897
McMULLEN WCID	314	310

2021 CERTIFIED TOTALS McMULLEN CENTRAL APPRAISAL DISTRICT (SUPPLEMENT 7)

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	350	239.8271	\$36,924	\$16,195,137
C1	VACANT LOTS AND LAND TRACTS	388	17.4761	\$0	\$454,913
D1	QUALIFIED OPEN-SPACE LAND	3,210	715,814.7861	\$0	\$975,612,421
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	278		\$38,075	\$6,154,397
E	RURAL LAND, NON QUALIFIED OPEN SPA	662	2,543.1367	\$229,460	\$69,124,059
F1	COMMERCIAL REAL PROPERTY	205	797.0134	\$53,450	\$19,350,525
F2	INDUSTRIAL AND MANUFACTURING REAL	8	227.2940	N/A	\$56,845,449
G1	OIL AND GAS	25,866		N/A	\$1,939,571,587
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	14		N/A	\$19,217,368
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	7		N/A	\$1,008,243
J6	PIPELAND COMPANY	390		N/A	\$506,168,978
L1	COMMERICAL PERSONAL PROPERTY	43		\$0	\$1,092,030
L2	INDUSTRIAL AND MANUFACTURING PERS	249		N/A	\$171,836,429
M1	TANGIBLE OTHER PERSONAL. MOBILE HOME	79		\$486,103	\$2,946,637
X	TOTALLY EXEMPT PROPERTY	3,874	7,960.5324	\$33,120	\$18,189,278
	TOTALS		727,600.0658	\$877,132	\$4,165,006,361

CAD NEW CONSTRUCTION DETAIL

Year	NEW VALUE
2020	\$4,564,762
2021	\$877,132

CERTIFIED MARKET VALUE TOTALS (\$)

	2020	2021
McMULLEN COUNTY	4,165,006,361	3,803,767,451
McMULLEN COUNTY ISD	4,165,006,361	3,803,767,451
McMULLEN GROUNDWATER	4,165,006,361	3,803,767,451
McMULLEN WCID	12,162,092	11,611,580

NET TAXABLE VALUE (\$)		
	2020	2021
McMULLEN COUNTY	3,196,851,584	2,827,002,153
McMULLEN COUNTY ISD	3,186,372,784	2,816,191,626
McMULLEN GROUNDWATER	3,201,435,357	2,831,660,474
McMULLEN WCID	9,249,494	8,703,969

TAX RATE 2021

CODE	ENTITY	M&O	I&S	TAX RATE	HS	OV65	DP	DV
311	McMULLEN COUNTY	0.5200		0.5200	Greater of 20% or 5,000			% of Discount
2S	McMULLEN COUNTY ISD	0.9521	.1778	1.1299	25,000 & Greater of 20% or 5,000	10,000	10,000	% of Discount
G	McMULLEN GROUNDWATER	0.0010		0.0010				% of Discount
1W	McMULLEN WCID	0.2300		0.2300	Greater of 20% or 5,000			% of Discount
CODES						DV EX Amount		
HS	HOMESTEAD					DV1/DV1S	10-30%	5,000
OV65	OVER-65					DV2/DV2S	31-50%	7,500
DP	DISABLED PERSON					DV3/DV3S	51-70%	10,000
DV	DISABLED VET					DV4/DV4S	71-100%	12,000
DVHS	100% DISABLED VET							
DVHSS	DV SURVIVING SPOUSE							

EXEMPTIONS 2021					
		McMullen County	McMullen ISD	McMullen Groundwater	McMullen WCID
AB	Abatement	0	0	0	0
CH	Charitable	0	0	0	0
DP	Disability	0	44,799	0	0
DPS	Disabled Surviving Spouse	0	0	0	0
DV1	Disabled Veterans 10%-29%	0	0	0	0
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	0	0	0
DV2	Disabled Veterans 30%-49%	0	0	0	0
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	0
DV3	Disabled Veterans 50%-69%	30,945	20,000	30,945	0
DV3S	Disabled Veteran Surviving Spouse 50%-69%	0	0	0	0
DV4	Disabled Veterans 70%-100%	24,000	24,000	24,000	0
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	0	0	0
DVHS	Disabled Veteran Homestead	0	0	0	0
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	0	0
EX	Exempt	202,036	202,036	202,036	120,518
EX-XU	Exempt (Miscellaneous)	438	438	438	438
EX-XV	Exempt (Other)	17,751,218	17,751,218	17,751,218	2,119,636
EX366	HB366 Exempt	246,517	246,517	246,517	1,198
HS	Homestead	4,658,321	9,137,685	0	545,729
OV65	Over 65	0	830,786	0	0
OV65S	OV65 Surviving Spouse	0	0	0	0
PC	Pollution Control	19,069,081	19,069,081	19,069,081	0
	OTHER DEDUCTION FROM MARKET VALUE				
	Loss due to Ag Value	934,095,068	934,095,068	934,095,068	0
	Loss due to Homestead Cap	687,674	687,674	687,674	120,092
	Freeze Taxable	0	5,466,523	0	0

Protest and Notice Summary		
Protest Filed	2020	2021
Cancelled/No Show	212	6
Settled	2,209	1,715
ARB Decision	129	163
Withdrawn	454	285
Pending	8	0
No Change	14	19
Total	3,026	2,188
Notices Mailed	34,251	34,897
% Formal Protests to Notices Mailed	8.83%	6.27%