



McMULLEN CENTRAL APPRAISAL DISTRICT

2024 ANNUAL REPORT
(As of 12/16/24, 2024 Supplement 8)

McMullen Central Appraisal District

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

December 16, 2024

TO: All Entities
RE: Annual Report 2024

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 three 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

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
Chris Turner	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	2023	2024
McMULLEN COUNTY	36,700	38,763
McMULLEN COUNTY ISD	36,700	38,763
McMULLEN GROUNDWATER	36,700	38,763

McMULLEN County

2024 CERTIFIED TOTALS

As of Supplement 8

Property Count: 38,763

CAD - McMullen Appraisal District
ARB Approved Totals

12/16/2024

12:58:21PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	383	239.8271	\$899,237	\$17,453,997	\$17,208,925
C1	VACANT LOTS AND LAND TRACTS	387	17.4781	\$0	\$449,113	\$449,113
D1	QUALIFIED OPEN-SPACE LAND	3,239	715,622.8229	\$0	\$975,209,389	\$39,348,103
D2	IMPROVEMENTS ON QUALIFIED OP	290		\$582,705	\$8,754,577	\$8,752,093
E	RURAL LAND, NON QUALIFIED OPE	690	2,488.2997	\$1,775,489	\$72,815,735	\$72,373,833
F1	COMMERCIAL REAL PROPERTY	205	791.5512	\$0	\$23,052,846	\$21,707,777
F2	INDUSTRIAL AND MANUFACTURIN	8	227.2940	\$0	\$55,488,855	\$55,488,855
G1	OIL AND GAS	29,286		\$0	\$3,382,173,898	\$3,316,060,401
J3	ELECTRIC COMPANY (INCLUDING C	14		\$0	\$29,185,708	\$29,185,708
J4	TELEPHONE COMPANY (INCLUDI	6		\$0	\$808,030	\$808,030
J6	PIPELAND COMPANY	435		\$0	\$875,920,896	\$875,920,896
L1	COMMERCIAL PERSONAL PROPE	27		\$0	\$1,128,997	\$1,128,997
L2	INDUSTRIAL AND MANUFACTURIN	225		\$0	\$185,232,627	\$185,232,627
M1	TANGIBLE OTHER PERSONAL, MOB	90		\$788,229	\$4,096,818	\$4,083,723
X	TOTALLY EXEMPT PROPERTY	4,285	8,973.3124	\$850,215	\$22,166,828	\$0
Totals			728,360.5834	\$4,675,875	\$5,451,738,294	\$4,425,747,081

CAD NEW CONSTRUCTION DETAIL

Year	NEW VALUE
2023	\$876,898
2024	\$4,675,875

CERTIFIED MARKET VALUE TOTALS (\$)

	2023	2024
McMULLEN COUNTY	5,151,491,160	5,451,738,294
McMULLEN COUNTY ISD	5,151,491,160	5,451,738,294
McMULLEN GROUNDWATER	5,151,491,160	5,451,738,294

NET TAXABLE VALUE (\$)

	2023	2024
McMULLEN COUNTY	4,153,903,739	4,425,747,081
McMULLEN COUNTY ISD	4,153,903,739	4,425,747,081
McMULLEN GROUNDWATER	4,153,903,739	4,425,747,081

TAX RATE 2024

CODE	ENTITY	M&O	I&S	TAX RATE	HS	OV65	DP	DV
311	McMULLEN COUNTY	0.4800		0.4800	Greater of 20% or 5,000			% of Discount
2S	McMULLEN COUNTY ISD	0.7101	.1778	0..8879	100,000 & Greater of 20% or 5,000	10,000	10,000	% of Discount
G	McMULLEN GROUNDWATER	0.00399		0.00399				% 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 2024				
		McMullen County	McMullen ISD	McMullen Groundwater
AB	Abatement	0	0	0
CH	Charitable	0	0	0
DP	Disability	0	0	0
DPS	Disabled Surviving Spouse	0	0	0
DV1	Disabled Veterans 10%-29%	0	0	0
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	0	0
DV2	Disabled Veterans 30%-49%	7,500	7,500	7,500
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0
DV3	Disabled Veterans 50%-69%	44,000	20,000	44,000
DV3S	Disabled Veteran Surviving Spouse 50%-69%	0	0	0
DV4	Disabled Veterans 70%-100%	42,320	42,320	42,320
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	0	0
DVHS	Disabled Veteran Homestead	0	0	0
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	0
EX	Exempt	113,728	113,728	113,728
EX-XU	Exempt (Miscellaneous)	1,507	1,507	1,507
EX-XV	Exempt (Other)	21,722,551	21,722,551	21,722,551
EX366	HB366 Exempt	264,183	264,183	264,183
HS	Homestead	4,987,108	17,165,472	0
OV65	Over 65	0	347,108	0
OV65S	OV65 Surviving Spouse	0	0	0
PC	Pollution Control	47,562,234	47,562,234	47,562,234
	OTHER DEDUCTION FROM MARKET VALUE			
	Loss due to Ag Value	935,849,913	935,849,913	935,849,913
	Loss due to Homestead Cap	394,882	394,882	394,882
	23.231 Cap	67,553,004	67,553,004	67,553,004
	Freeze Taxable	0	2,625,741	0

Protest and Notice Summary		
Protest Filed	2023	2024
Cancelled/No Show	530	317
Settled	3,072	2,849
ARB Decision	83	32
Withdrawn	339	201
Pending	0	0
Total	4,024	3,399
Notices Mailed	36,700	38,762
% Formal Protests to Notices Mailed	10.96%	8.77%