



McMULLEN COUNTY
TILDEN, TEXAS 78072

McMULLEN CENTRAL APPRAISAL DISTRICT
2025 ANNUAL REPORT
(As of 12/3/25, 2025 Supplement 7)

McMullen Central Appraisal District

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

December 8, 2025

TO: All Entities
RE: Annual Report 2025

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	2024	2025
McMULLEN COUNTY	38,763	45,390
McMULLEN COUNTY ISD	38,763	45,390
McMULLEN GROUNDWATER	38,763	45,390

MCMULLEN County

2025 CERTIFIED TOTALS

As of Supplement 7

Property Count: 45,390

CAD - McMullen Appraisal District
ARB Approved Totals

12/5/2025 12:10:02PM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	383	230.8987	\$0	\$17,435,205	\$17,270,203
C1 VACANT LOTS AND LAND TRACTS	385	12.4761	\$0	\$440,813	\$440,813
D1 QUALIFIED OPEN-SPACE LAND	3,289	714,858.2355	\$0	\$974,183,228	\$41,449,423
D2 IMPROVEMENTS ON QUALIFIED OP	293		\$26,272	\$5,852,828	\$5,849,698
E RURAL LAND, NON QUALIFIED OPE	710	2,816.4059	\$2,093,251	\$75,882,855	\$75,451,851
F1 COMMERCIAL REAL PROPERTY	202	786.2089	\$0	\$22,772,289	\$20,982,790
F2 INDUSTRIAL AND MANUFACTURIN	8	227.2940	\$0	\$55,221,019	\$55,221,019
G1 OIL AND GAS	34,875		\$0	\$3,675,475,718	\$3,595,535,024
J3 ELECTRIC COMPANY (INCLUDING C	14		\$0	\$27,259,720	\$27,259,720
J4 TELEPHONE COMPANY (INCLUDI	7		\$0	\$927,979	\$927,979
J6 PIPELAND COMPANY	448		\$0	\$725,619,987	\$725,619,987
L1 COMMERCIAL PERSONAL PROPE	28		\$0	\$1,079,990	\$1,079,990
L2 INDUSTRIAL AND MANUFACTURIN	210		\$0	\$138,099,771	\$138,099,771
M1 TANGIBLE OTHER PERSONAL, MOB	90		\$0	\$4,097,658	\$4,089,304
X TOTALLY EXEMPT PROPERTY	5,257	8,976.5771	\$15,382,792	\$40,079,762	\$0
Totals		727,907.8922	\$17,482,315	\$5,764,208,600	\$4,709,277,572

CAD NEW CONSTRUCTION DETAIL	
Year	NEW VALUE
2024	\$4,675,875
2025	\$17,482,315

CERTIFIED MARKET VALUE TOTALS (\$)

	2024	2025
McMULLEN COUNTY	5,451,738,294	5,764,208,600
McMULLEN COUNTY ISD	5,451,738,294	5,764,208,600
McMULLEN GROUNDWATER	5,451,738,294	5,764,208,600

NET TAXABLE VALUE (\$)		
	2024	2024
McMULLEN COUNTY	4,425,747,081	4,649,317,407
McMULLEN COUNTY ISD	4,425,747,081	4,631,833,404
McMULLEN GROUNDWATER	4,425,747,081	4,654,297,013

TAX RATE 2025

CODE	ENTITY	M&O	I&S	TAX RATE	HS	OV65	DP	DV
311	McMULLEN COUNTY	0.4600		0.4600	Greater of 20% or 5,000			% of Discount
2S	McMULLEN COUNTY ISD	0.6802	.1082	0.7884	140,000 & Greater of 20% or 5,000	60,000	60,000	% of Discount
G	McMULLEN GROUNDWATER	0.00367		0.00367				% 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 2025

		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%	54,320	54,320	54,320
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	63,420	63,420	63,420
EX-XU	Exempt (Miscellaneous)	151,545	151,545	151,545
EX-XV	Exempt (Other)	39,498,703	39,498,703	39,498,703
EX366	HB366 Exempt	272,130	272,130	272,130
HS	Homestead	4,981,697	19,099,119	0
OV65	Over 65	0	924,437	0
OV65S	OV65 Surviving Spouse	0	0	0
PC	Pollution Control	54,949,100	54,949,100	54,949,100
	OTHER DEDUCTION FROM MARKET VALUE			
	Loss due to Ag Value	932,701,355	932,701,355	932,701,355
	Loss due to Homestead Cap	307,683	307,683	307,683
	23.231 Cap	81,819,840	81,819,840	81,819,840
	Freeze Taxable	0	2,484,103	0

Protest and Notice Summary		
Protest Filed	2024	2025
Cancelled/No Show	317	497
Settled	2,849	3,745
ARB Decision	32	60
Top Line Agreements	0	80
Withdrawn	201	46
Pending	0	22
Total	3,399	4,450
Notices Mailed	38,762	45,390
% Formal Protests to Notices Mailed	8.77%	9.80%