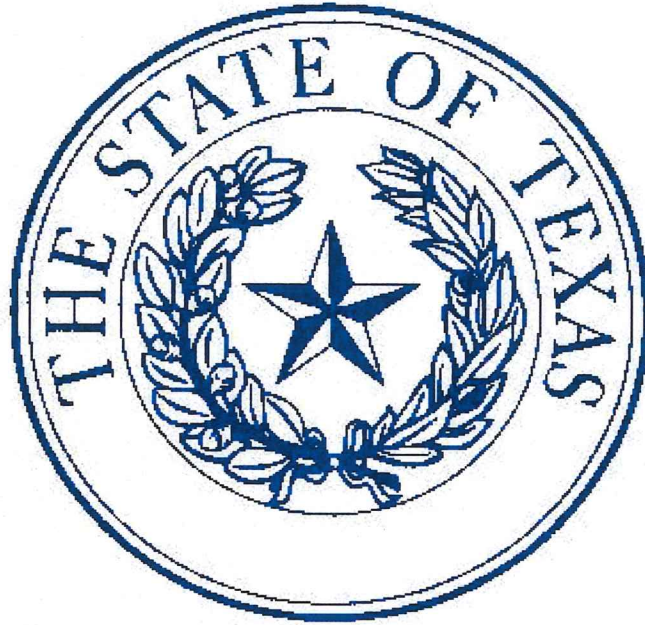


2024 Annual Report



ZAVALA CENTRAL APPRAISAL DISTRICT

Tax Year 2024

A MESSAGE FROM THE CHIEF APPRAISER

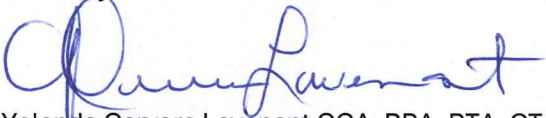
It is my pleasure to present the 2024 Annual Report for the Zavala Central Appraisal District. This annual report provides general information regarding property tax appraisals as well as the Zavala Central Appraisal District (ZCAD) statistics highlighting the results of our appraisal operations, taxpayer assistance, appeals process, budget and statistical comparisons from the Property Tax Assistance Division Property Value Study.

My Staff and I are committed to providing timely and accurate appraisal services in a manner resulting in fair and equitable treatment for all of Zavala County's citizens and property taxpayers.

I would like to thank the staff whose hard work and dedication resulted in the timely certification of our appraised values to the taxing units. The property taxes generated from these appraisals provide an essential source of revenue to support Zavala County, its public schools, city and special districts.

I thank you for taking the time to review this Annual Report and hope that you will gain insight into the operations of the Zavala Central Appraisal District.

Sincerely,



Yolanda Cervera Lavenant CCA, RPA, RTA, CTA
Chief Appraiser

Table of Contents

Message from the Chief Appraiser	2
Table of Contents	3
Foreword	4
How Does the Texas Property Tax System Work?	5
Property Tax Calendar	6
Role of the Appraisal District	7
Zavala CAD Mission	8
Zavala County Demographics	9
School Districts Demographics/City Demographics	10
Property Taxes at Work	11
5 Year History of Appraisal Roll Values	12
2024 Appraisal Information	13
Zavala CAD Certified Totals	14
Zavala CAD State category Breakdown	15
Zavala CAD Exemptions Breakdown	16
All Jurisdictions 2024 Certified Totals	17-24
All Jurisdictions Adjusted Certified Totals	25
Value Distributions By Category	26
Top Ten 2024	27
2024 Appraisal Workload	28
Exemptions	29
Taxpayer Appeals	30
2024 Protest	31
Appraisal District Finances	32
CAD Staffing	33
Visit or Contact Us	34

FOREWORD

Texas local units of government rely heavily on property tax to fund their operations.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy and collect other taxes and fees that supplement their operations.

The local property tax remains the largest tax assessed in Texas.

Revenue by Source, August 2024

PROPERTY TAX	CURRENT ADJUSTED TAX LEVY	CURRENT COLLECTION YEAR TO DATE ENDING AUG 2022	PERCENTAGE COLLECTED YEAR TO DATE
CCISD	\$14,595,182	\$13,770,596	94%
CITY OF CC	\$1,026,054	\$880,899	86%
COUNTY	\$13,987,754	\$13,076,135	93%
SWTJC	\$2,506,542	\$2,343,866	94%
WATER DISTRICT	\$89,929	\$84,018	93%
Total CAD Taxes	\$32,205,461	\$30,155,514	92%

The Texas Constitution sets out five basic rules for property taxes

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value – the price it would sell for when both buyer and seller seek the best price, and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners’ court, city councils and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property multiply by 100, as provided by the appraisal district. Taxable value is a property’s appraised value minus all applicable exemptions, deductions and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries. The local government’s tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each Property.

HOW DOES THE PROPERTY TAX SYSTEM WORK?

Understanding The Local Property Tax Process

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value.
- Local taxing units – city, county, school and special districts – decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.

The Property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates and collecting the taxes. The following represents a summary of the process.

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals and other tax relief.
2. Around June 1, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units' tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

PROPERTY TAX CALENDAR

Appraisal Phase (Jan. 1 through May 15)

Jan. 1 – April 30	Appraisal districts appraise property and process exemption applications ³³
April – May 1	Appraisal districts send notices of appraised value to property owners ³⁴
May 15	Appraisal districts prepare the appraisal record and submit it to the ARB ³⁵

Equalization Phase (May 15 through July 25)

May 15 – July 20	ARBs hear and determine protests and challenges ³⁶
July 20	ARBs approve the appraisal records ³⁷
July 25	Appraisal districts certify the appraisal roll ³⁸

³² Tex. Tax Code §5.102(a)

³³ Tex. Tax Code §§11.43 and 23.01

³⁴ Tex. Tax Code §25.19

³⁵ Tex. Tax Code §25.22

³⁶ Tex. Tax Code §§41.01 and 41.12

³⁷ Tex. Tax Code §41.12

³⁸ Tex. Tax Code §26.01

Assessment Phase (July 25 through Oct. 1)

July 25	Taxing units receive the appraisal roll ³⁹
July 25 – Sept. 30	Taxing units adopt tax rates and levy (calculate) taxes ⁴⁰
Oct. 1	Tax collectors begin sending tax bills to taxpayers ⁴¹

Collection Phase (Oct. 1 through Jan. 31)

Oct. 1 – Jan. 31	Tax collectors collect current taxes ⁴²
Feb. 1	Penalties and interest begin accruing ⁴³
July 1	Tax collectors may add additional penalties for legal costs ⁴⁴

³⁹ Tex. Tax Code §26.01

⁴⁰ Tex. Tax Code §§26.01 and 26.05

⁴¹ Tex. Tax Code §31.01(a)

⁴² Tex. Tax Code §31.01(a)

⁴³ Tex. Tax Code §§31.02 and 33.01

⁴⁴ Tex. Tax Code §33.07

⁴⁵ Tex. Tax Code §1.06

January 1	Appraisal districts are required to appraise property at its value on this date. A lien attaches to each taxable property to ensure property tax payment.
January 1 – April 30	Appraisal district completes appraisals and processes applications for exemption.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf)
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.
April - May	Appraisal districts send notices of appraised value.
May – June	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local Taxing units begin sending tax bills to property owners.

ROLE OF THE APPRAISAL DISTRICT

Each Texas County is served by an appraisal district that determines the value of all of the county's taxable property. Generally, a local government that collects property taxes, such as county, cities and school districts, is a member of the appraisal district. A board of directors appointed by a member of a local government

The appraisal district is considered a political subdivision and must follow applicable laws such as Open Meeting and Public Information Acts. Meetings are open to the public and information generated by the appraisal district, in most cases, is also available to the public.

The appraisal district board of directors hires a chief appraiser, approves contracts, sets policies, and names members of the appraisal review board. The chief appraiser is the chief administrator of the appraisal district. The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the appraisal district budget. The chief appraiser's primary duty is to discover, list, review and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.



2023-2024 Board Members

Ray Espinosa – President

Elizabeth Tovar– Secretary

Cruz Mata- Member

Victor Bonilla III - Member

Eloy Vera– Member

Chief Appraiser

Yolanda Cervera Lavenant, CCA, RPA, RTA, CTA

Appointed: August 3, 2020

The activities of the Zavala Central Appraisal District are governed by the Texas Property Tax Code, the laws passed by the legislature, and the administrative rules adopted by the Comptrollers Property Tax Assistance Division.

Long Term Strategic Goals

1. Continually increase the accuracy and equity of appraisals that reflect market value and ensure fairness and uniformity

Our Mission

The mission of the Zavala Central Appraisal District is to courteously and efficiently serve the citizens, property owners and taxing units of Zavala County by timely producing an accurate, complete and equitable appraisal roll, working to ensure that each taxpayer pays only their fair share of the property tax burden. We are committed to earning and keeping the public's trust and confidence in the work we perform, striving to provide quality services and demonstrating a professional attitude.

Our Vision

The Zavala Central Appraisal District is committed to creating a work environment that provides and supports innovation and change as essential to effective performance in a changing society. We will act in accordance with the highest principals of professional conduct, ethics, accountability, efficiency, openness, skill and integrity. We approach our activities with a deep sense of purpose and responsibility.

Our Values

- **Appraise:** fairly, efficiently and effectively, balancing the needs of both taxpayers and taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- **Educate:** taxpayers of their rights, remedies, and responsibilities.
- **Communicate:** Collaboratively with and encourage communication among the taxing units, taxpayer public, and the agency.
- **Service:** Provide exceptional customer service that is accessible, responsive and transparent.
- **Performance:** Demand integrity, accountability and high standards from all staff and strive

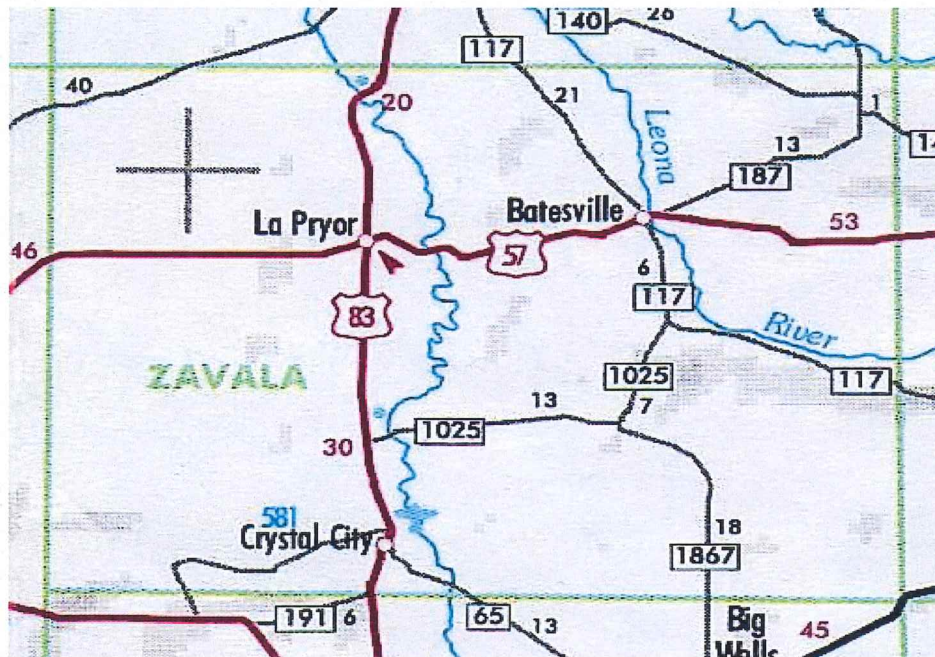
2. Operate at the expense to the taxpayer without compromising quality
3. Increase communication with taxpayers and taxing entities
4. Increase government transparency for the taxpayers and taxing entities
5. Prepare for future growth of the county

ZAVALA COUNTY DEMOGRAPHICS

Zavala County is a county located in the U.S. state of Texas. As of the 2010 census, the population was 11,677. Its county seat is Crystal City. Zavala is named for Lorenzo de Zavala, Mexican politician, signer of the Texas Declaration of Independence, and first vice president of the Republic of Texas.

*2024 TAX RATE INFO

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
103	254-000-00	Zavala County	0.564106	0.0623	0.6264
104	142-201-06	Water District	0.004265	0.000000	0.004265
108	232-201-15	SWTJC	0.1155	0.000000	0.1155



Zavala County Demographics

Founded: 1846

County Seat: Crystal City

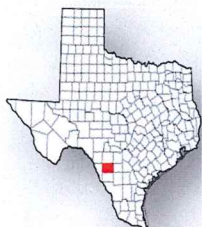
2013 Population: 12,156

Square Miles: 1,302 (3.372km₂)

Jurisdictions: 3 Schools

1 City

2 Special Districts



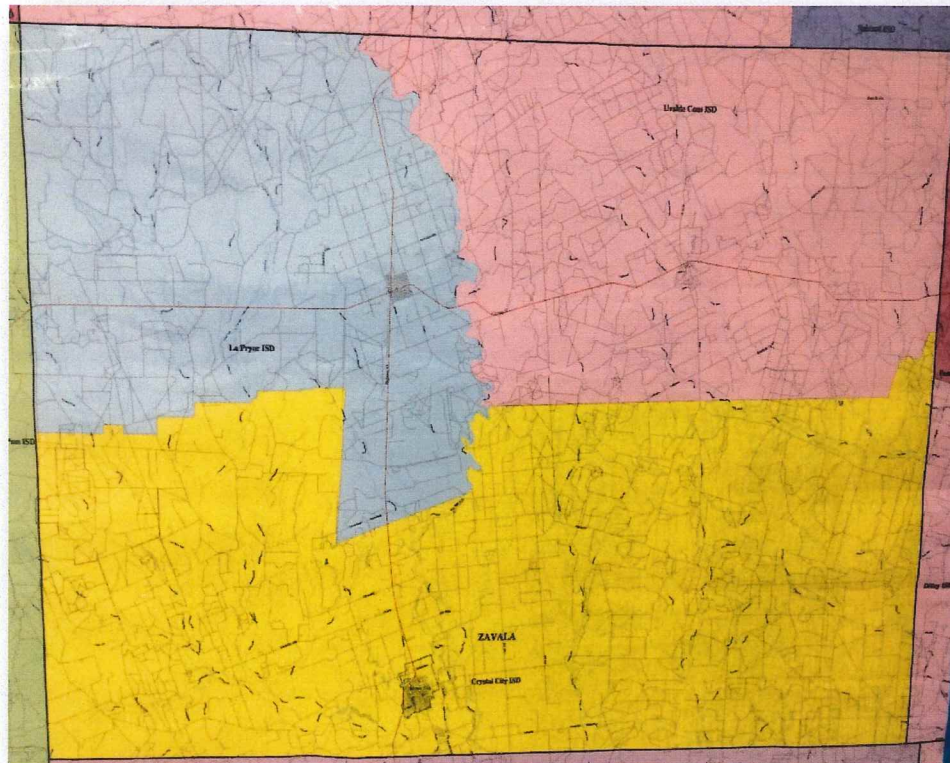
Zavala County School Districts

Zavala County has 2 School District wholly contained within its boundaries and 1 school district which is shared across county lines. Crystal City ISD is the largest school district in Zavala County.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
102	254-901-02	CCISD	.666900	.2866600	0.953500

Split Boundary Districts*

- The Zavala CAD does not collect for Uvalde ISD
- Zavala CAD does not collect for La Pryor ISD



CITY OF CRYSTAL CITY

Crystal City is the only incorporated city within Zavala County. Crystal City is a small Southern City surrounded and supported by the county's ranching and agricultural communities. The City of Crystal City is the County Seat for Zavala County.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
105	254-101-03	City of Crystal City	.431262	.184972	.616234

Crystal City. TX

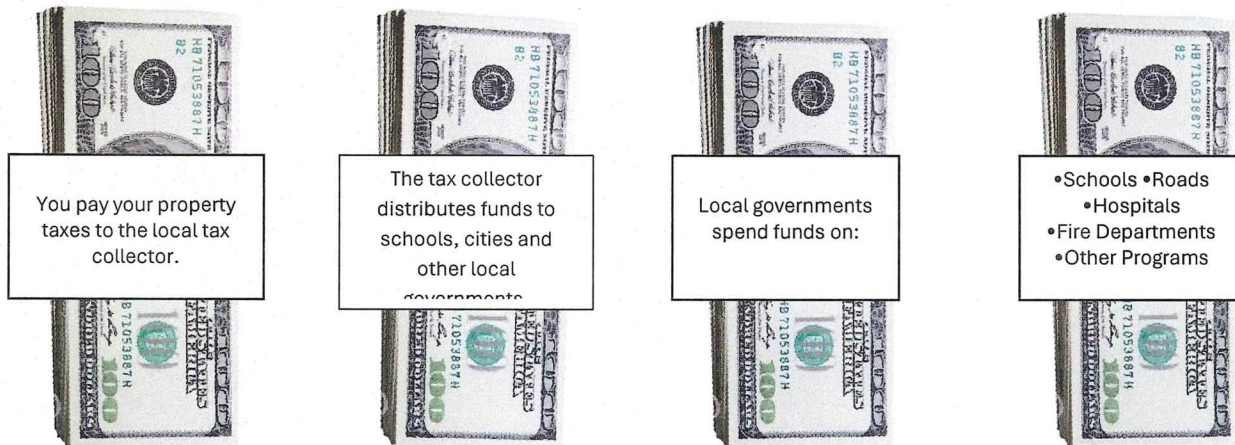


Crystal City is also known as the Hometown of Popeye.

In 1937, Crystal City, Texas, spinach capital erected a statue to honor E.C. Segar and Popeye for their positive influence on America's eating habits, making Popeye the first cartoon character ever immortalized in public sculpture and the statue was dedicated to all of the children of the world.

PROPERTY TAXES AT WORK

Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector at the office of the Zavala Central Appraisal District. The tax collector distributes the funds to schools, cities and other local governments. Local governments spend the funds on schools, roads, hospitals, police departments, fire departments and other programs.



In Zavala County, property taxes support 6 local government agencies including 1 city, 1 county (Indigent Health and Road & Bridge), 2 school districts, 1 ground water and 1 Junior College. The Net taxable value for all taxing units in Zavala County for 2024 is \$2,422,851,064

5 YEAR HISTORY TOTAL NET TAXABLE VALUE FOR THE ZAVALA CAD

Year	Total Market Value	Total Net Taxable Value
2020	\$2,935,134,980	\$1,456,109,430
2021	\$2,865,849,783	\$1,369,359,746
2022	3,464,688,601	1,719,303,698
2023	3,865,1257,419	2,134,957,439
2024	4,431,567,471	2,422,851,064

Generally, all property is taxable at its market value. The appraisal assessment date is January 1 of each tax year and the appraisal district uses sales data from previous years to determine the market value of properties as of the assessment date. The chart below demonstrates the average homestead market value and the average homestead taxable value in Zavala County in Category A.

CATEGORY A PROPERTIES ONLY

Homestead Property Count	Tax year	Average Homestead Market Value	Average Homestead Taxable Value	Average Homestead Exemption
2032	2019	57,246	53,220	4,026
2021	2020	57,968	55,118	2,850
1988	2021	59,687	57,314	2,373
1949	2022	69,343	63,027	6,316
1831	2023	70,964	63,897	7,067
1948	2024	81,885	73,886	7,999

All Jurisdictions Certified Totals

2024 CERTIFIED TOTALS

Property Count: 17,249

CAD - ZAVALA COUNTY APPRAISAL DIST
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		40,253,054			
Non Homesite:		45,995,268			
Ag Market:		1,954,167,699			
Timber Market:		0	Total Land	(+)	2,040,416,021
Improvement		Value			
Homesite:		243,904,461			
Non Homesite:		190,022,061	Total Improvements	(+)	433,926,522
Non Real		Count	Value		
Personal Property:	784		765,914,720		
Mineral Property:	6,272		1,191,306,208		
Autos:	1		4,000	Total Non Real	(+)
			Market Value	=	1,957,224,928
					4,431,567,471
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,954,167,699	0			
Ag Use:	70,003,145	0	Productivity Loss	(-)	1,884,164,554
Timber Use:	0	0	Appraised Value	=	2,547,402,917
Productivity Loss:	1,884,164,554	0			
			Homestead Cap	(-)	16,060,056
			23.231 Cap	(-)	44,851,762
			Assessed Value	=	2,486,491,099
			Total Exemptions Amount	(-)	63,640,218
			(Breakdown on Next Page)		
			Net Taxable	=	2,422,850,881

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 2,422,850,881 * (0.000000 / 100)

Certified Estimate of Market Value: 4,431,567,472
Certified Estimate of Taxable Value: 2,422,850,881

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 17,249

CAD - ZAVALA COUNTY APPRAISAL DIST
Grand Totals

9/20/2024

3:52:20PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	7	0	42,000	42,000
DV1S	2	0	10,000	10,000
DV2	6	0	54,000	54,000
DV3	8	0	92,000	92,000
DV4	20	0	240,000	240,000
DV4S	1	0	12,000	12,000
DVHS	29	0	2,921,949	2,921,949
EX	12	0	461,824	461,824
EX-XG	1	0	741,440	741,440
EX-XN	7	0	476,480	476,480
EX-XV	240	0	58,335,532	58,335,532
EX366	135	0	80,103	80,103
PC	2	172,890	0	172,890
PPV	1	0	0	0
Totals		172,890	63,467,328	63,640,218

2024 CERTIFIED TOTALS

Property Count: 17,249

CAD - ZAVALA COUNTY APPRAISAL DIST
Grand Totals

9/20/2024

3:52:20PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,787	1,531.9339	\$2,571,420	\$229,205,765	\$209,792,947
B	MULTIFAMILY RESIDENCE	36	22.9894	\$0	\$5,983,290	\$5,818,961
C1	VACANT LOTS AND LAND TRACTS	1,087	442.2152	\$0	\$9,950,100	\$8,361,221
C2	COLONIA LOTS AND LAND TRACTS	98	49.1714	\$0	\$617,250	\$617,250
D1	QUALIFIED OPEN-SPACE LAND	3,069	816,739.5072	\$0	\$1,954,167,699	\$70,003,145
D2	IMPROVEMENTS ON QUALIFIED OP	48		\$171,140	\$1,163,790	\$1,142,596
E	RURAL LAND, NON QUALIFIED OPE	1,200	5,870.8134	\$3,877,882	\$127,819,616	\$122,549,635
F1	COMMERCIAL REAL PROPERTY	341	334.5156	\$367,730	\$47,382,160	\$45,557,533
F2	INDUSTRIAL AND MANUFACTURIN	26	115.4584	\$0	\$7,834,350	\$7,749,674
G1	OIL AND GAS	6,197		\$0	\$1,191,269,319	\$1,160,239,963
J3	ELECTRIC COMPANY (INCLUDING C	36	44.1245	\$0	\$46,662,880	\$46,623,504
J4	TELEPHONE COMPANY (INCLUDI	9	1.9100	\$0	\$2,160,790	\$2,147,360
J6	PIPELAND COMPANY	193		\$0	\$603,286,890	\$603,286,890
J7	CABLE TELEVISION COMPANY	2		\$0	\$1,088,910	\$1,088,910
L1	COMMERCIAL PERSONAL PROPE	360		\$10,700	\$16,599,870	\$16,599,870
L2	INDUSTRIAL AND MANUFACTURIN	125		\$0	\$95,443,830	\$95,443,830
M1	TANGIBLE OTHER PERSONAL, MOB	564		\$2,104,410	\$27,115,643	\$25,827,592
X	TOTALLY EXEMPT PROPERTY	395	1,432.5313	\$4,192,930	\$63,815,319	\$0
Totals			826,585.1703	\$13,296,212	\$4,431,567,471	\$2,422,850,881

2024 CERTIFIED TOTALSCAD - ZAVALA COUNTY APPRAISAL DIST
Grand Totals

Property Count: 17,249

9/20/2024 4:12:38PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	2,971	1,209.0018	\$1,629,000	\$202,871,789	\$186,440,064
A2	REAL, RESIDENTIAL, MOBILE HOME	833	320.9479	\$924,420	\$24,820,576	\$21,962,537
A3	REAL, RESIDENTIAL, AUX IMPROVEM	61	1.9842	\$18,000	\$1,513,400	\$1,390,346
B1	REAL, RESIDENTIAL, DUPLEXES	25	9.8382	\$0	\$2,833,250	\$2,668,921
B2	REAL, RESIDENTIAL, APARTMENTS	11	13.1512	\$0	\$3,150,040	\$3,150,040
C1	REAL, VACANT PLATTED RESIDENTI	990	390.9963	\$0	\$9,163,610	\$7,607,624
C1C	REAL COMMERCIAL VACANT LAND	26	11.9914	\$0	\$362,000	\$331,742
C2	COLONIA LOTS AND TRACTS	98	49.1714	\$0	\$617,250	\$617,250
C3	REAL, VACANT PLATTED RURAL OR I	71	39.2275	\$0	\$424,490	\$421,855
D1	REAL, ACREAGE, RANGELAND	3,075	816,756.6922	\$0	\$1,954,210,669	\$70,046,115
D2	IMPROVEMENTS ON QUALIFIED OPE	48		\$171,140	\$1,163,790	\$1,142,596
E1	REAL, FARM/RANCH, HOUSE	538	1,202.6257	\$2,756,563	\$95,613,259	\$92,003,232
E2	REAL, FARM/RANCH, MOBILE HOME	175	365.9057	\$312,110	\$8,381,775	\$7,902,183
E3	REAL, FARM/RANCH, OTHER IMPROV	207	239.1458	\$809,209	\$11,709,687	\$10,768,949
E4	NON AG	439	4,045.9512	\$0	\$12,071,925	\$11,832,301
F1	REAL, COMMERCIAL	329	333.9726	\$367,730	\$46,640,200	\$45,024,157
F2	REAL, Industrial	13		\$0	\$7,393,450	\$7,393,450
F2L	INDUSTRIAL LAND ONLY	13	115.4584	\$0	\$440,900	\$356,224
F3	REAL, Imp Only Commercial	14	0.5430	\$0	\$741,960	\$533,376
G1	OIL AND GAS	6,197		\$0	\$1,191,269,319	\$1,160,239,963
J3	REAL & TANGIBLE PERSONAL, UTIL	36	44.1245	\$0	\$46,662,880	\$46,623,504
J4	REAL & TANGIBLE PERSONAL, UTIL	9	1.9100	\$0	\$2,160,790	\$2,147,360
J6	REAL & TANGIBLE PERSONAL, UTIL	193		\$0	\$603,286,890	\$603,286,890
J7	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$1,088,910	\$1,088,910
L1	TANGIBLE, PERSONAL PROPERTY, C	360		\$10,700	\$16,599,870	\$16,599,870
L2	TANGIBLE, PERSONAL PROPERTY, I	125		\$0	\$95,443,830	\$95,443,830
M1	TANGIBLE OTHER PERSONAL, MOBI	564		\$2,104,410	\$27,115,643	\$25,827,592
X	EXEMPT PROPERTY	395	1,432.5313	\$4,192,930	\$63,815,319	\$0
Totals			826,585.1703	\$13,296,212	\$4,431,567,471	\$2,422,850,881

Property Count: 3,473

CC - CITY OF CRYSTAL CITY
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		21,778,307			
Non Homesite:		14,064,031			
Ag Market:		834,070			
Timber Market:		0	Total Land	(+)	36,676,408
Improvement		Value			
Homesite:		123,192,038			
Non Homesite:		66,286,145	Total Improvements	(+)	189,478,183
Non Real		Count	Value		
Personal Property:	264		19,625,660		
Mineral Property:	0		0		
Autos:	1		4,000	Total Non Real	(+)
				Market Value	=
					19,629,660
					245,784,251
Ag	Non Exempt	Exempt			
Total Productivity Market:	834,070	0			
Ag Use:	25,780	0	Productivity Loss	(-)	808,290
Timber Use:	0	0	Appraised Value	=	244,975,961
Productivity Loss:	808,290	0			
			Homestead Cap	(-)	8,004,211
			23.231 Cap	(-)	3,236,721
			Assessed Value	=	233,735,029
			Total Exemptions Amount (Breakdown on Next Page)	(-)	47,786,908
			Net Taxable	=	185,948,121

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,448,636	2,443,636	11,138.38	11,356.85	46		
OV65	39,158,251	27,037,716	85,712.58	89,005.13	594		
Total	41,606,887	29,481,352	96,850.96	100,361.98	640	Freeze Taxable	(-) 29,481,352
Tax Rate	0.6306310						
						Freeze Adjusted Taxable	= 156,466,769

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,083,578.91 = 156,466,769 * (0.6306310 / 100) + 96,850.96

Certified Estimate of Market Value: 245,784,251
 Certified Estimate of Taxable Value: 185,948,121

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 17,249

GZ - ZAVALA COUNTY
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		40,253,054			
Non Homesite:		45,995,268			
Ag Market:		1,954,167,699			
Timber Market:		0	Total Land	(+)	2,040,416,021
Improvement		Value			
Homesite:		243,904,461			
Non Homesite:		190,022,061	Total Improvements	(+)	433,926,522
Non Real		Count	Value		
Personal Property:	784		765,914,720		
Mineral Property:	6,272		1,191,306,208		
Autos:	1		4,000	Total Non Real	(+)
			Market Value	=	1,957,224,928
					4,431,567,471
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,954,167,699	0			
Ag Use:	70,003,145	0	Productivity Loss	(-)	1,884,164,554
Timber Use:	0	0	Appraised Value	=	2,547,402,917
Productivity Loss:	1,884,164,554	0			
			Homestead Cap	(-)	16,060,056
			23.231 Cap	(-)	44,851,762
			Assessed Value	=	2,486,491,099
			Total Exemptions Amount	(-)	139,705,146
			(Breakdown on Next Page)		
			Net Taxable	=	2,346,785,953

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 15,723,465.89 = 2,346,785,953 * (0.670000 / 100)

Certified Estimate of Market Value: 4,431,567,472
 Certified Estimate of Taxable Value: 2,346,785,953

Tif Zone Code	Tax Increment Loss
ZONE1	756
Tax Increment Finance Value:	756
Tax Increment Finance Levy:	5.07

2024 CERTIFIED TOTALS

Property Count: 12,957

IC - CRYSTAL CITY I.S.D.
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		25,715,694			
Non Homesite:		29,384,271			
Ag Market:		991,986,314			
Timber Market:		0	Total Land	(+)	1,047,086,279
Improvement		Value			
Homesite:		168,693,261			
Non Homesite:		118,255,664	Total Improvements	(+)	286,948,925
Non Real		Count	Value		
Personal Property:	528		399,568,220		
Mineral Property:	6,089		1,083,275,562		
Autos:	1		4,000	Total Non Real	(+)
				Market Value	=
					1,482,847,782
					2,816,882,986
Ag		Non Exempt	Exempt		
Total Productivity Market:	991,986,314		0		
Ag Use:	34,741,177		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	957,245,137		0		1,859,637,849
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					1,813,917,227
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	173,713,041
				Net Taxable	=
					1,640,204,186

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,219,186	174,705	1,512.36	5,964.62	61			
OV65	47,453,045	4,162,132	32,620.52	81,733.19	695			
Total	50,672,231	4,336,837	34,132.88	87,697.81	756	Freeze Taxable	(-)	4,336,837
Tax Rate	0.9639570							
						Freeze Adjusted Taxable	=	1,635,867,349

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

15,803,190.70 = 1,635,867,349 * (0.9639570 / 100) + 34,132.88

Certified Estimate of Market Value: 2,816,882,987
 Certified Estimate of Taxable Value: 1,640,204,186

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Property Count: 2,481

IL - LA PRYOR I.S.D.
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		12,731,315			
Non Homesite:		13,477,660			
Ag Market:		450,865,248			
Timber Market:		0	Total Land	(+)	477,074,223
Improvement		Value			
Homesite:		50,807,939			
Non Homesite:		44,469,206	Total Improvements	(+)	95,277,145
Non Real		Count	Value		
Personal Property:	145		303,480,920		
Mineral Property:	89		817,088		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	304,298,008
					876,649,376
Ag	Non Exempt	Exempt			
Total Productivity Market:	450,865,248	0			
Ag Use:	15,238,010	0	Productivity Loss	(-)	435,627,238
Timber Use:	0	0	Appraised Value	=	441,022,138
Productivity Loss:	435,627,238	0			
			Homestead Cap	(-)	5,675,341
			23.231 Cap	(-)	7,011,016
			Assessed Value	=	428,335,781
			Total Exemptions Amount (Breakdown on Next Page)	(-)	60,258,899
			Net Taxable	=	368,076,882

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	791,620	51,350	367.76	1,084.32	12		
OV65	10,090,865	547,408	4,120.98	17,446.96	151		
Total	10,882,485	598,758	4,488.74	18,531.28	163	Freeze Taxable	(-) 598,758
Tax Rate	0.8217980						
						Freeze Adjusted Taxable	= 367,478,124

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,024,416.61 = 367,478,124 * (0.8217980 / 100) + 4,488.74

Certified Estimate of Market Value: 876,649,376
Certified Estimate of Taxable Value: 368,076,882

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 1,777

IU - (UVALDE CAD) U.C.I.S.D.
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		1,806,045			
Non Homesite:		3,118,082			
Ag Market:		511,316,137			
Timber Market:		0	Total Land	(+)	516,240,264
Improvement		Value			
Homesite:		24,430,200			
Non Homesite:		27,297,191	Total Improvements	(+)	51,727,391
Non Real		Count	Value		
Personal Property:	111		62,865,580		
Mineral Property:	59		16,151,303		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					79,016,883
					646,984,538
Ag	Non Exempt	Exempt			
Total Productivity Market:	511,316,137	0			
Ag Use:	20,023,958	0	Productivity Loss	(-)	491,292,179
Timber Use:	0	0	Appraised Value	=	155,692,359
Productivity Loss:	491,292,179	0			
			Homestead Cap	(-)	523,024
			23.231 Cap	(-)	1,981,815
			Assessed Value	=	153,187,520
			Total Exemptions Amount (Breakdown on Next Page)	(-)	14,048,751
			Net Taxable	=	139,138,769

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	402,995	0	0.00	519.16	11			
OV65	4,826,609	1,354,310	1,883.09	8,976.02	76			
Total	5,229,604	1,354,310	1,883.09	9,495.18	87	Freeze Taxable	(-)	1,354,310
Tax Rate	0.7782000							
						Freeze Adjusted Taxable	=	137,784,459

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,074,121.75 = 137,784,459 * (0.7782000 / 100) + 1,883.09

Certified Estimate of Market Value: 646,984,538
 Certified Estimate of Taxable Value: 139,138,769

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 17,249

S1 - S.W.T. JUNIOR COLLEGE
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		40,253,054			
Non Homesite:		45,995,268			
Ag Market:		1,954,167,699			
Timber Market:		0	Total Land	(+)	2,040,416,021
Improvement		Value			
Homesite:		243,904,461			
Non Homesite:		190,022,061	Total Improvements	(+)	433,926,522
Non Real		Count	Value		
Personal Property:	784		765,914,720		
Mineral Property:	6,272		1,191,309,593		
Autos:	1		4,000	Total Non Real	(+)
				Market Value	=
					1,957,228,313
					4,431,570,856
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,954,167,699	0			
Ag Use:	70,003,145	0	Productivity Loss	(-)	1,884,164,554
Timber Use:	0	0	Appraised Value	=	2,547,406,302
Productivity Loss:	1,884,164,554	0			
			Homestead Cap	(-)	16,060,056
			23.231 Cap	(-)	44,851,762
			Assessed Value	=	2,486,494,484
			Total Exemptions Amount (Breakdown on Next Page)	(-)	125,640,868
			Net Taxable	=	2,360,853,616

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,527,521	4,263,521	3,457.09	3,730.97	87		
OV65	62,569,257	58,902,819	45,098.65	46,806.77	929		
Total	67,096,778	63,166,340	48,555.74	50,537.74	1,016	Freeze Taxable	(-) 63,166,340
Tax Rate	0.1203820						
						Freeze Adjusted Taxable	= 2,297,687,276

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

2,814,557.64 = 2,297,687,276 * (0.1203820 / 100) + 48,555.74

Certified Estimate of Market Value: 4,431,570,857
 Certified Estimate of Taxable Value: 2,360,853,616

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 17,249

SWD - WINTERGARDEN GRNDWATER CON DIST
Grand Totals

9/20/2024

3:52:20PM

Land		Value			
Homesite:		40,253,054			
Non Homesite:		45,995,268			
Ag Market:		1,954,167,699			
Timber Market:		0	Total Land	(+)	2,040,416,021
Improvement		Value			
Homesite:		243,904,461			
Non Homesite:		190,022,061	Total Improvements	(+)	433,926,522
Non Real		Count	Value		
Personal Property:	784		765,914,720		
Mineral Property:	6,272		1,191,309,593		
Autos:	1		4,000	Total Non Real	(+)
			Market Value	=	1,957,228,313
					4,431,570,856
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,954,167,699	0			
Ag Use:	70,003,145	0	Productivity Loss	(-)	1,884,164,554
Timber Use:	0	0	Appraised Value	=	2,547,406,302
Productivity Loss:	1,884,164,554	0			
			Homestead Cap	(-)	16,060,056
			23.231 Cap	(-)	44,851,762
			Assessed Value	=	2,486,494,484
			Total Exemptions Amount	(-)	119,405,228
			(Breakdown on Next Page)		
			Net Taxable	=	2,367,089,256

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 101,713.83 = 2,367,089,256 * (0.004297 / 100)

Certified Estimate of Market Value: 4,431,570,857
 Certified Estimate of Taxable Value: 2,367,089,256

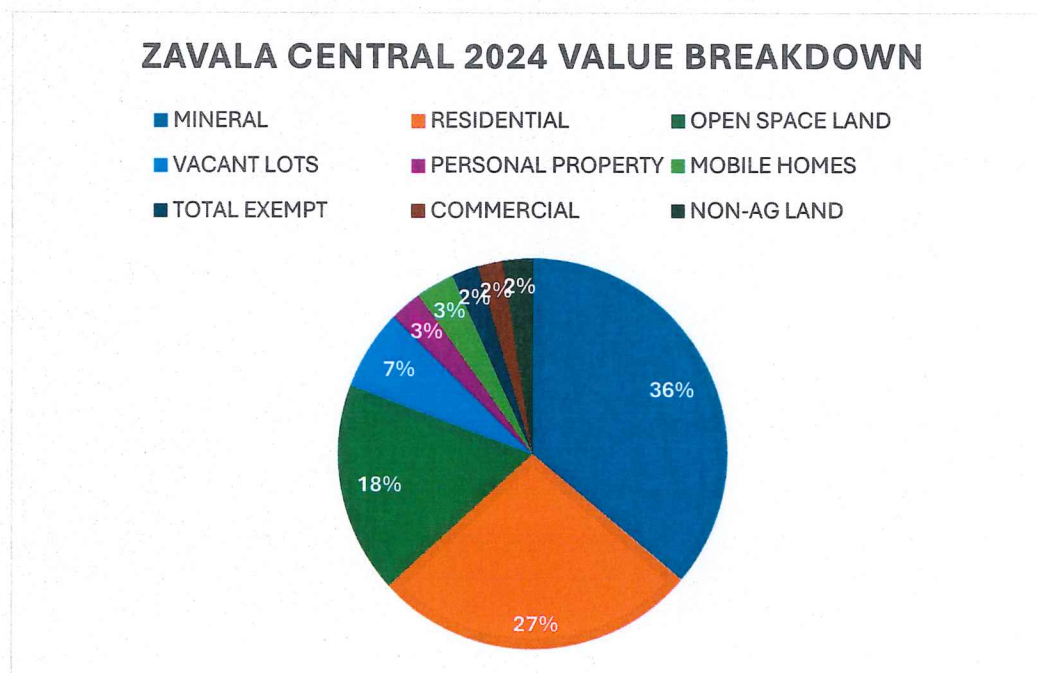
Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Zavala Central Appraisal District
2024 Value as of Certification

ENTITY	ENTITY NAME	ENTITY CODE	TOTAL MARKET	NET TAXABLE	FREEZE ADJUSTED TAXABLE
101	UVALDE ISD	IU	\$646,984,638	\$139,138,769	\$1,354,310
102	CCISD	IC	\$2,816,882,986	\$1,640,204,186	\$4,336,837
103	ZAVALA COUNTY	GZ	\$4,431,567,471	\$2,346,785,953	
104	WINTERGARDEN GROUNDWATER CONSERVATION	SWD	\$4,431,570,856	\$2,367,089,256	
105	CITY OF CRYSTAL CITY	CC	\$244,975,961	\$185,948,121	\$29,481,352
106	LA PRYOR ISD	IL	\$876,649,376	\$368,076,882	\$598,758
107	ZAVALA COUNTY APPRAISAL DIST	CAD	\$4,431,567,471	\$2,422,851,064	
108	SWTJC	S1	\$4,431,570,856	\$2,360,853,616	\$63,116,340

Value Distributions by Property Type

General Property Type	Count	Market
Residential	4821	\$350,893,776
Commercial	369	\$55,216,510
Open Space Land	3123	\$1,955,374,459
Vacant Lots	1185	\$10,567,350
Mineral / Utility	6437	\$1,844,468,789
Total Exempt	395	\$63,815,319
Personal Property	485	\$112,043,700
Mobile Homes	564	\$27,115,643
Non-Ag Land	439	\$12,071,925
Total Appraisal Roll	17,818	\$4,431,567,471

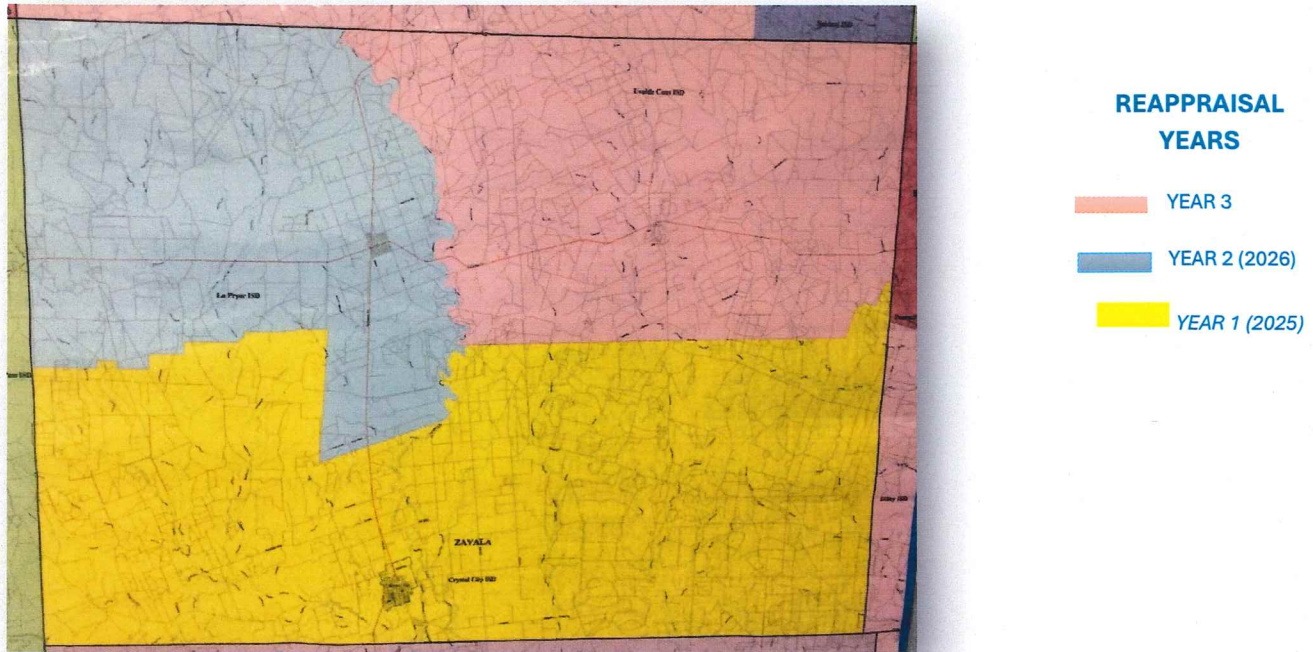


Top Ten 2024 Ad Valorem Taxpayers in Zavala Central Appraisal District

Taxpayer Name		Taxable Value
1	EXCO OPERATING COMPANY LP	\$476,474,328
2	TRINITY OPERATING (USG) LLC	\$135,408,741
3	WHISTLER PIPELINE LLC	\$118,173,820
4	GRAY OAK PIPELINE LLC	\$115,486,110
5	GULF COAST EXPRESS	\$100,708,540
6	BUFFCO PRODUCTION INC	\$84,967,109
7	CACTUS II PIPELINE LLC	\$83,581,480
8	DCP SANDHILLS PIPELINE LLC	\$75,244,030
9	PLAINS PIPELINE LP	\$70,774,370
10	U S ENERGY DEVELOPMENT CORP	\$55,875,501
Total		1,316,694,029

2024 APPRAISAL WORKLOAD

Zavala County is divided in three reappraisal areas. In addition to the appraisal workload figures below, the appraisal district staff also inspect properties within that particular reappraisal year. The reappraisal year is indicated by YR1, YR2 and YR3.



RANCHES ARE DONE YEARLY (DUE TO LOCK GATES)

	2022	2023	2024
Renditions Processed	460	484	386
Notices of Appraisal Value Mailed	12,082	4,989	8,441
County Permits	57	70	82
City Permits	123	132	205

Exemptions

The general homestead exemption is for owner occupied residential properties. The exemption removes a portion of your value from taxation providing a lower tax amount for the homestead property.

If you qualify for the Over 65 exemption, there is a property tax "Ceiling" that automatically limits school taxes to the amount you paid in the year that you first qualified for the Over 65 exemption.

100% Disabled veterans are eligible for 100% exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 1.) 100 percent disability compensation due to a service-connected disability; and 2.) a rating of 100 percent disabled or a determination of individual unemployability from the VA.

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
Zavala County				\$20,000		
City of Crystal City				\$20,000		
SWTJC		\$3,000				
CCISD	\$100,000		\$10,000	\$10,000	\$10,000	
La Pryor ISD	\$100,000		\$10,000		\$10,000	
Water District						

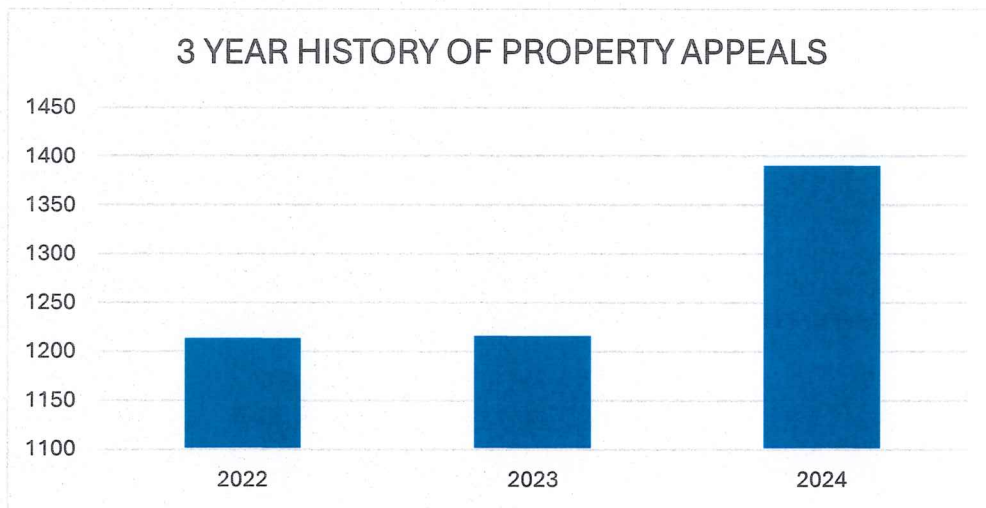
Non-profit organizations that are eligible for property tax exemptions include but are not limited to: certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries and veterans' organizations.

Property owners with mineral property or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.

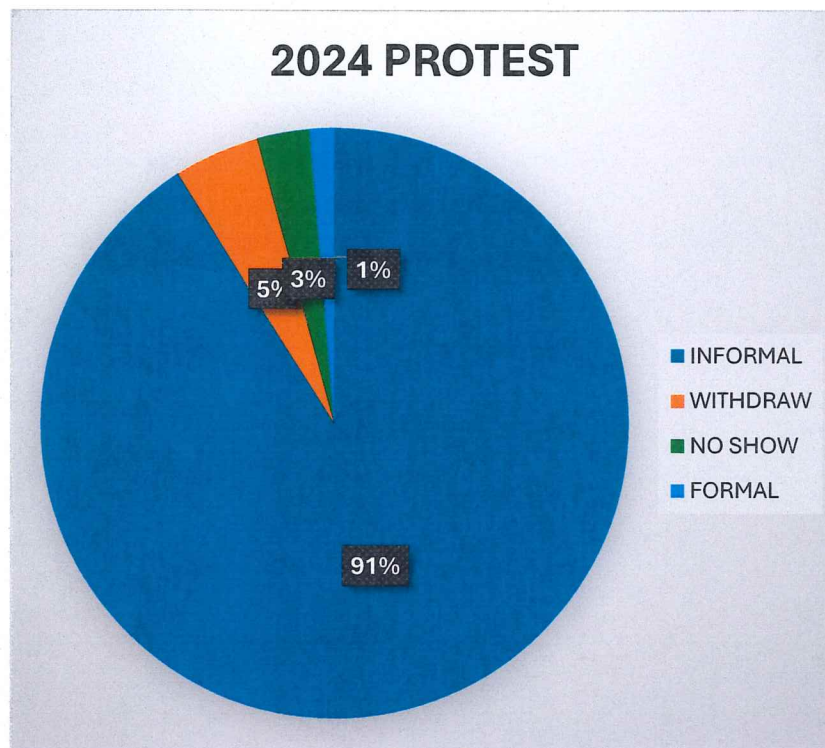
TAXPAYER APPEALS

Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.

3 YEAR HISTORY OF PROPERTY APPEALS



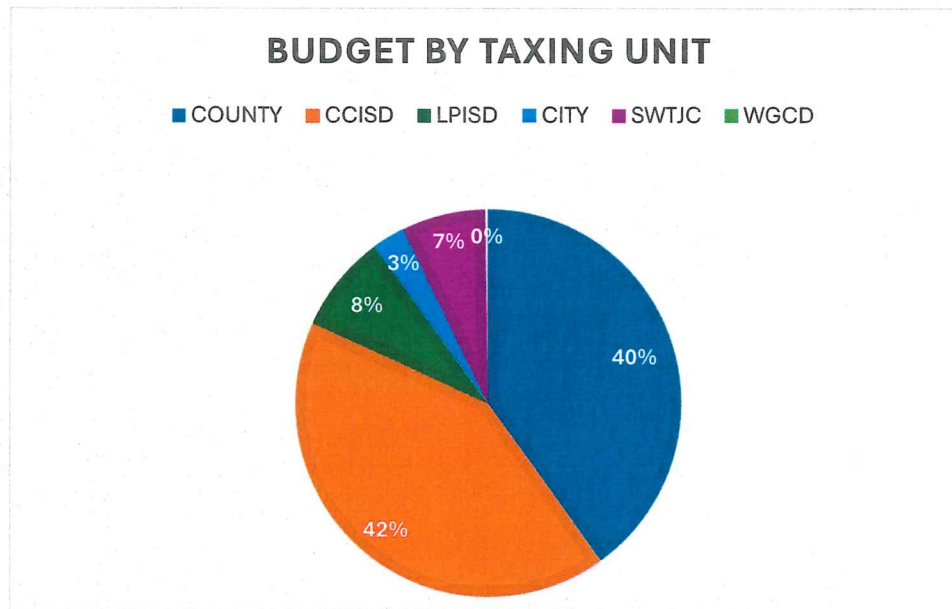
Taxpayers that file appeals are first given an opportunity to meet “Informally” with an appraiser. The majority of protests filed are resolved at an informal level. If the property owner is unable to reach a value agreement with the appraiser, they are then able to carry their protest to the Appraisal Review Board for a “Formal hearing”.



Taxpayers dissatisfied with the Appraisal Review Board hearing determination may appeal the decision to Binding Arbitration or District Court.

APPRAISAL DISTRICT FINANCE

Local taxing units pay CAD expenses according to their share of the total property tax levy of all the taxing units in the CAD. Each taxing unit participating in the CAD is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the CAD by the unit for the tax year in which the budget proposal is prepared, bears to the sum of the total dollar amount of property taxes imposed in the CAD by each participating unit for that year.

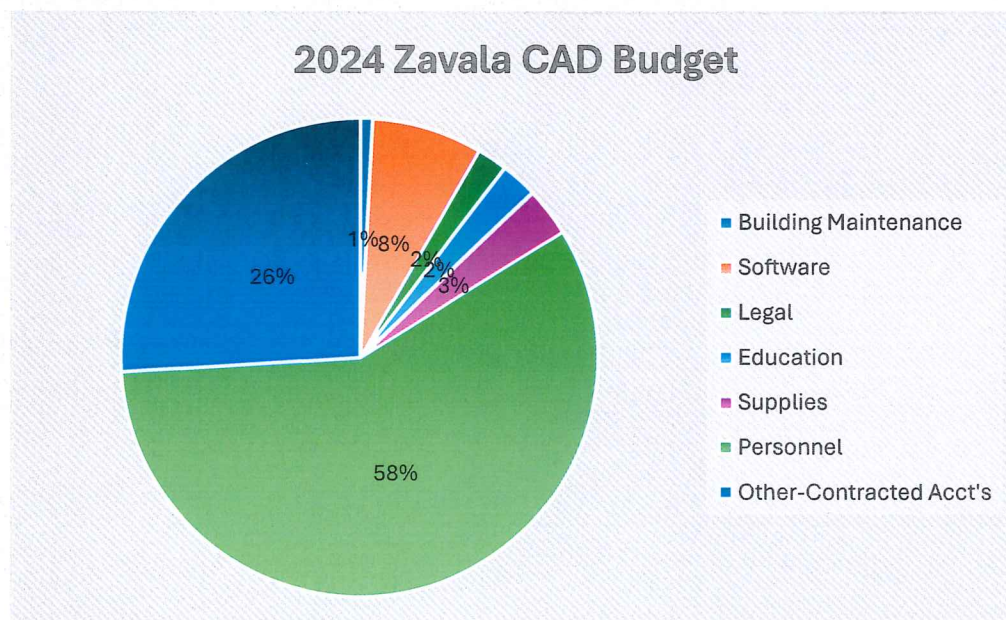


The district's financial statements are audited annually by a CPA in accordance with generally accepted auditing standards. The results of the audit are presented to the CAD Board of director's for final approval.

The appraisal district budget is prepared and presented to the Board of Directors and all taxing units in preliminary form no later than March 15th of the preceding budget year. After public hearing is held, the Board formally adopts the district budget no later than June 15th. The budget outlines goals, objectives, and programs to be accomplished; operating and maintenance expenditures, personnel breakdown with staffing levels and salary ranges; and capitalized equipment to, be purchased.

Below is summary of the major revenue sources and major expenditure categories by fiscal years for FY 2023 and the previous five year's budget histories.

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues:							
	Entity Contribution Fees	679,819	737,003	766,708	870,125	895,769	1,041,491
Total Revenue		700,635	737,003	766,708	870,125	895,769	1,041,491
Expenditures:							
	Salary Expenditures	316,250	331,695	322,872	356,372	351,512	407,185
	Fringe Benefits Expenditures	83,303	110,153	110,522	114,349	133,927	156,336
	Other Expenditures	280,266	295,155	333,314	399,404	410,330	477,970
Total Expenditures		700,635	737,003	766,708	870,125	895,769	1,041,491



Appraisal District employees are required by state law to obtain a Registered Professional Appraiser (RPA), Registered Texas Assessor/Collector (RTA) or Tax Collector RTC designations within five or 3 years of employment with the district. Methods and Assistance Program and Texas Government Code also require customer service, public information, open meetings and records management, and retention training. These trainings are critical to appraising property; however, it does not cover every aspect of District's operations. The District's Board of Directors has ensured that the budget includes adequate funding to allow for all required training.

The district currently has one appraiser with RPA and three appraisers in the process of earning the designation at level III.

Key District Personnel

FIELD APPRAISER LEVEL II	ALEJANDRO SILVAS, JR
FIELD APPRAISER LEVEL II	ANITA JIMENEZ
DATA ENTRY ANALYST	BETHANY CULPEPPER
ARB COORDINATOR	ALONDRA RUIZ
CHIEF APPRAISER, RPA, RTA, CCA,CTA	YOLANDA CERVERA LAVENANT

Zavala Central Appraisal District staff offer additional services such as property ownership research, plat maps, aerial photography, and value histories. District employees strive to help our citizens in any way possible, from notarizing property documents, to providing assistance with other governmental agencies. We want to assure your experience with us is informative and helpful.

VISIT OR CONTACT US

Office Location:

Zavala Central Appraisal District
323 W. Zavala
Crystal City, TX 78839

Mailing Address:

323 W. Zavala Street
Crystal City, TX 78839

Customer Inquiries and Assistance:

Phone: (830)374-3475

Fax: (830)374-3076

Email: zavalacad@zavalacad.com

Website: www.zavalacad.com

Business Hours:

Monday – Friday

8:00 am – 12:00 pm

1:00 pm – 4:30 pm