



Menard County Appraisal District

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MENARD COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2014

The Menard 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 Menard 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 Menard CAD serves the following taxing units:

Taxing Entity	Market Value	Taxable Value
Menard County	\$1,111,747,570	\$206,720,020
Menard County Flood Control & Lateral Road Fund (FC & LR)	\$1,111,747,570	\$204,861,160
Menard County Hospital District	\$1,111,747,570	\$206,720,020
Menard County Water Control & Improvement District (WCID)	\$925,407,850	\$178,832,890
Menard County Underground Water District (UWD)	\$981,177,970	\$189,297,310
Hickory Underground Water Conservation District (UWCD)	\$129,835,500	\$16,690,600
City of Menard	\$54,065,710	\$42,993,640
Menard Independent School District (ISD)	\$1,072,479,450	\$189,103,288
Mason Independent School District (ISD)	\$29,223,230	\$4,458,490
Eden Consolidated Independent School District (CISD)	\$10,044,900	\$1,179,450

The District maintains approximately 6,950 parcels with property types of residential, commercial, business, utilities, and pipelines. The Menard Independent School District is totally contained in Menard County. The Mason ISD and Eden CISD overlap into portions of Menard County.

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:

Taxing Entity	General Homestead	Over 65 & Disability Exemption	Optional Exemption
Menard County FC&LR	\$3,000	\$0.00	\$0.00
Menard ISD	\$15,000	\$10,000	\$0.00
Eden CISD	\$15,000	\$10,000	\$0.00
Mason ISD	\$15,000	\$10,000	\$10,000

DISABLED VETERAN EXEMPTIONS:

Disabled Exemption	Exemption Amount	Exemption Percentage
DVET1	\$5,000	N/A
DVET2	\$7,500	N/A
DVET3	\$10,000	N/A
DVET4	\$12,000	N/A
DVET Homestead*	\$0.00	100%

*The DVHS applies only to the General Homestead Exemption

2014 TAX RATES PER ENTITY PER \$100 OF VALUE

Taxing Entity	Tax Rate Per \$100 of Value
Menard County	\$0.68230
Menard County (FC & LR)	\$0.00836
Menard County Hospital District	\$0.48000
Menard County (WCID)	\$0.00453
Menard County (UWD)	\$0.05678
Hickory (UWCD)	\$0.03500
City of Menard	\$0.49750
Menard (ISD)	\$1.04000
Mason (ISD)	\$1.13750
Eden (CISD)	\$1.04000

Menard CAD's average collection rate is 98%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may

make monthly payments. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year's taxes become due, as long as the first payment is made prior to January 1. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Senate Bill 771 addresses the 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 Chief Appraiser will stay apprised on the Governor's declarations. We will work with our farmers and ranchers during the drought.

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. The PVS is conducted for the Menard ISD in even-numbered years. The 2014 PVS Report was available January 2015, local values were found to be valid. 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.

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

PERCENTAGE BREAKDOWN OF TAXABLE VALUE BY CATEGORY

Category Code	Percent of Taxable Value
A-Residential	14.70%
B-Multi-Family	0.24%
C-Lots	1.26%
D-Agricultural Land	25.30%
E-Rural Improvements	17.31%
F-Commercial	3.21%
G-Minerals	19.27%
J-Utilities	15.56%
L-Business Personal Property	2.91%
M-Mobile Homes	0.52%