



Menard County Appraisal District

110 Bevans Street ~ P.O. Box 1008

Menard, Texas 76859

325.396.4784

www.menardcad.org

MENARD COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2024

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 | \$1,853,356,130 | \$319,814,230 |
| Menard County Flood Control & Lateral Road Fund (FC & LR) | \$1,853,356,130 | \$321,389,380 |
| Menard County Hospital District | \$1,853,356,130 | \$323,083,450 |
| Menard County Water Control & Improvement District (WCID) | \$1,537,058,930 | \$279,980,650 |
| Menard County Underground Water District (UWD) | \$1,628,828,390 | \$292,558,470 |
| Hickory Underground Water Conservation District (UWCD) | \$222,722,690 | \$28,720,750 |
| City of Menard | \$89,323,780 | \$70,449,470 |
| Menard Independent School District (ISD) | \$1,788,506,780 | \$273,087,956 |
| Mason Independent School District (ISD) | \$48,438,160 | \$7,824,650 |
| Eden Consolidated Independent School District (CISD) | \$16,529,540 | \$1,170,560 |

The District maintains approximately 8,000 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 | \$100,000 | \$10,000 | \$0.00 |
| Eden CISD | \$100,000 | \$10,000 | \$0.00 |
| Mason ISD | \$100,000 | \$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

2024 TAX RATES PER ENTITY PER \$100 OF VALUE

| Taxing Entity | Tax Rate Per \$100 of Value |
|---------------------------------|------------------------------------|
| Menard County | \$0.76130 |
| Menard County (FC & LR) | \$0.00790 |
| Menard County Hospital District | \$0.51232 |
| Menard County (WCID) | \$0.11148 |
| Menard County (UWD) | \$0.06257 |
| Hickory (UWCD) | \$0.029762 |
| City of Menard | \$0.51300 |
| Menard (ISD) | \$0.68510 |
| Mason (ISD) | \$1.10800 |
| Eden (CISD) | \$1.0416 |

Menard CAD's average collection rate is 96%. 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 last PVS performed was in 2023. 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 did not receive local value for Menard ISD.

PERCENTAGE BREAKDOWN OF TAXABLE VALUE BY CATEGORY

| Category Code | Percent of Taxable Value |
|------------------------------|---------------------------------|
| A-Residential | 15.3% |
| B-Multi-Family | 0.178% |
| C-Lots | 0.46% |
| D-Agricultural Land | 26.5% |
| E-Rural Improvements | 26.2% |
| F-Commercial | 3.8% |
| G-Minerals | 2.63% |
| J-Utilities | 22.62% |
| L-Business Personal Property | 1.92% |
| M-Mobile Homes | 0.58% |

