Edwards Central Appraisal District Annual Report 2026 Appraisal Year

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Introduction

The Edwards Central Appraisal District (ECAD) is a political subdivision of the state formed by the Texas Legislature in 1979. The operation of the Appraisal District is governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

Mission Statement

The Central Appraisal District of Edwards County is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date for appraisal of real property is January 1st. A Personal Property Owner can elect to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the law under the property tax system and operating under the standards of:

The Property Tax Assistance Division of the Texas State Comptroller's Office

The International Association of Assessing Officers (IAAO), and

The Uniform Standards of Professional Appraisal Practice (USPAP)

TAXING JURISDICTIONS

Edwards County

Lateral Road

Rocksprings ISD

Nueces Canyon ISD

City of Rocksprings

Real/Edwards Conservation & Reclamation District

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

Establish the district's office

Adopt its operating budget,

Contract for necessary services,

Hire the Chief of Appraiser,

Appoint the Appraisal Review Board

Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,

Make general Policies on the appraisal district's operations, and

Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

Board Members Include:

Matt Fry – Chairman

D'Andra Sifuentes – Secretary

Jodie Greene

Ray Franco

Jeff Martin

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members of the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms, for maximum of 3 consecutive two-year terms. Their responsibility is to settle value disputes. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide them in determining typical practices, standards, lease rates and expenses for agricultural activities in the district. They serve at the will of the Board of Directors.

PROPERTY TYPES APPRAISED

ECAD staff is responsible for appraising 152 Business Personal Property accounts. ECAD contracts with Pritchard and Abbott to appraise 10,059 Residential, commercial and land accounts. ECAD also contracts with Pritchard and Abbott to appraise 1,917 accounts which includes oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The Edwards Central Appraisal District 2025-2026 Reappraisal Plan designated property located in Area Three: The western portion of the county between hwy 55 towards Sonora and RR 674 south towards Brackettville. This covers all the property between these roads, up to Val Verde County to the west and Kinney County directly south.

The following is the summary of property types and their certified values.

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RESIDENTIAL SINGLE FAMILY H	530	224.4135	$0	$32,619,615	$30,336,162
A2	REAL RESIDENTIAL MOBILE HOME	192	17.3871	$18,624	$6,004,033	$5,555,127
C1	VACANT RESIDENTIAL LOTS IN A CI	105	80.1638	$0	$2,418,963	$2,281,164
C2	VACANT COMMERCIAL LOTS	2	9.4500	$0	$110,835	$110,835
D1	ACREAGE FARM AND RANCH LAND	7,701	1,286,233.4638	$59,298	$2,707,849,305	$59,401,548
D2	IMPROVEMENTS ON QUALIFIED AG L	1,305		$593,053	$24,199,101	$24,174,456
E1	FARM/RANCH HOUSE W/ LMTD AC	2,579	2,732.0342	$2,210,177	$190,726,537	$185,235,772
E2	FARM/RANCH MOBILE HOME W/ LMT	566	737.5372	$341,210	$23,991,957	$22,220,928
E3	FARM/RANCH IMP ONLY	229	160.5788	$0	$4,356,493	$4,007,478
E4	OTHER RESIDENTIAL STRUCTURES	271	145.9073	$0	$4,266,054	$4,027,779
E5	RURAL LAND, NON QUALIFIED OPEN	1,603	44,712.3468	$0	$172,294,674	$168,962,296
F1	REAL COMMERCIAL	171	139.7472	$99,240	$17,516,095	$15,536,592
G1	PRODUCING OIL & GAS	1,559		$0	$5,764,000	$5,203,430
J3	ELECTRIC COMPANIES	29		$1,477,870	$57,543,260	$57,053,480
J3A	Conversion	4		$0	$339,830	$162,860
J4	TELEPHONE COMPANIES	11		$0	$6,460,105	$6,065,800
J6	PIPELINES	49		$0	$406,026,600	$357,809,150
J8	COMPRESSORS & PUMP STATIONS	23		$0	$13,061,650	$12,804,350
J8A	Conversion	1		$0	$5,960	$0
L1	BUSINESS PERSONAL PROPERTY	152		$0	$5,360,202	$2,131,189
L2D	Conversion	1		$0	$2,250	$0
L2G	Conversion	14		$0	$1,326,350	$865,970
L2H	Conversion	3		$0	$208,430	$82,250
L2J	Conversion	1		$0	$5,220	$0
L2M	Conversion	3		$0	$193,500	$68,500
L2P	Conversion	14		$0	$780,640	$0
L2Q	Conversion	34		$0	$2,959,990	$282,480
M1	MOBILE HOMES IMPROVEMENT ON	18		$0	$418,364	$384,942
X	TOTALLY EXEMPT PROPERTY	137	7,717.7802	$57,866	$31,570,076	$0
		Totals	1,342,910.8099	$4,857,338	$3,718,380,089	$964,764,538

PROPERTY DISCOVERY

The district seeks to discover all newly constructed or added property each year through examination of:

Field Inspections

Deed Records

Sewer Permits

Mobile home reports

Newspapers

Sales information

Pictometry

Renditions

GENERAL STATISTICAL INFORMATION

Financial Budget 2026 $567,280

Edwards County Market Value 2026 $3,718,380,089

Number of Exemptions

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	208	0	7,030,013	7,030,013
145D	3	0	126,180	126,180
145D1	46	0	2,924,930	2,924,930
145F	6	0	250,000	250,000
DV1	2	0	10,000	10,000
DV2	2	0	19,500	19,500
DV3	7	0	55,225	55,225
DV3S	1	0	10,000	10,000
DV4	69	0	669,928	669,928
DVHS	18	0	1,788,181	1,788,181
EX	22	0	1,525,984	1,525,984
EX-XG	1	0	662,740	662,740
EX-XN	4	0	0	0
EX-XU	1	0	68,010	68,010
EX-XV	115	0	29,073,061	29,073,061
EX366	414	0	23,980	23,980
HS	661	0	1,822,028	1,822,028
LVE	3	25,337	0	25,337
PC	4	46,614,030	0	46,614,030
SO	2	0	0	0
	Totals	**46,639,367**	**46,059,760**	**92,699,127**

**The appraisal roll is fluid and constantly changing. The numbers provided for Numbers of Parcels and Edwards County Market Value are as of the July certified value of that appraisal year.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amount available to homeowners who qualify for the exemption on a home site with a maximum of 20 acres:

STATE MANDATED HOMESTEAD EXEMPTIONS

Rocksprings ISD	**$ 140,000**
Nueces Canyon ISD	**$ 140,000**

All homeowners who qualify for the residential homestead exemption are subject to the placement of homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

Over-65

For school tax purposes, the over 65, disability, and surviving spouse homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead. (Any changes to or new areas added to the home site will cause the ceiling to be readjusted in the subsequent tax year.)

STATE MANDATED OVER- 65 EXEMPTIONS/DISABLITY

Rocksprings ISD	**$ 60,000**
Nueces Canyon ISD	**$ 60,000**

Optional Exemption

Edwards County Lateral Road offers an optional exemption of $3,000 on the home site value.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service-connected disability disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amount, based upon these ratings, are:

DISABILITY %	EXEMPTION AMOUNT
10-29%	$5,000
30-49%	$7,500
50-69%	$10,000
70-100%	$12,000

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The appraisal district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD by quarter to allow the appraiser to review general market trends within their area of responsibility and provide an indication of market appreciation over a specified period of time. The neighborhood descriptive statistic, along with frequency distributions and scatter diagrams are reviewed for each neighborhood being updated for the current tax year. In addition to the mainframe sales ratios by school district and neighborhood, quarterly sales are generated from a PC-based statistical application in Microsoft Excel. Reported in the sales ratio statistics for each school district is a level of appraisal value and uniformity profile by land use, sales trends by quarter and 12-month time frame and appraisal value ranges. The PC based ration studies are designed to emulate the finding of the Texas Comptroller of Public Accounts, Property Tax Assistance Division's (PTAD) annual PVS for Category A property. A copy of the appraisal districts latest ratio study is attached.

Property Appeals

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and Edwards CAD. The ARB is a quasi-judicial body appointed by the board of directors.

After the hearing process, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

Appeals Results 2026

Types of Property Protested:

Single Family Residence	2
Qualified productivity land and improvements	296
Personal Property	104
Minerals	93
Real Commercial	12
Hearings	423

Value Change	10
No Change	58
Settled	220
No Show	44
Withdraw	91

Notices of Appraised Value are mailed if:

Property was reappraised that year

Value increased more than $1,000 from prior year

Property was new

Ownership of property changed

I, certify that, to the best of my knowledge and belief: The statements of fact contained in this report are true and correct.

This report was prepared by Renn R. Riley.

Renn R Riley

Renn R. Riley, RPA, CCA, RTC, Chief Appraiser