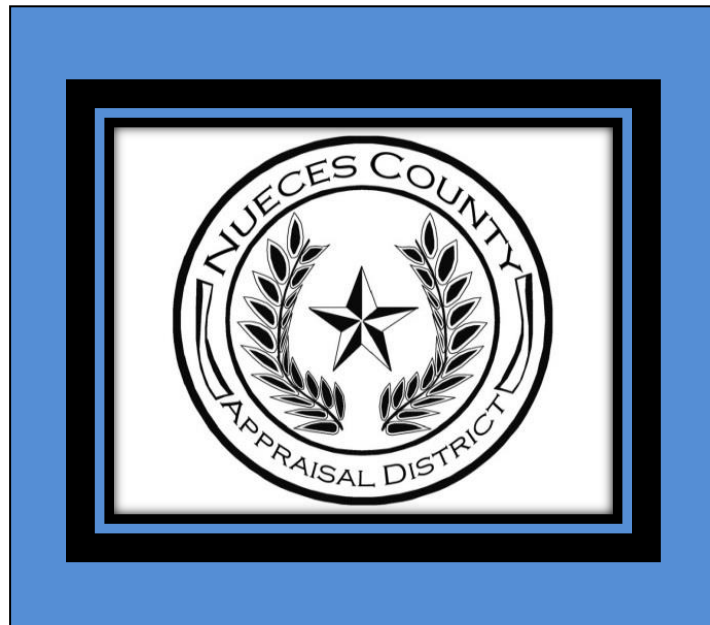


Nueces County Appraisal District



2018 Annual Report

Table of Contents

Executive Summary	1
Introduction	2
Taxing Jurisdictions	3
Governance	4
General Statistical Information	6
Budgetary and Financial Matters	7
Appraisal/Operational Goals	8
Legislative Changes	13
Exemptions	14
Notice and Equalization Process	15
Tax Rates	16
Public Service	17
Accomplishments	18
MAPS Results	18
PVS Results	19
Educational Requirements	20
Website Information	21

Executive Summary

The Nueces County Appraisal District (NCAD) has prepared and published this Annual Report pursuant to IAAO's Standards on Public Relations; to provide our taxing units, citizens, and taxpayers with a better understanding of the District's responsibilities and reappraisal activities, as well as the accomplishments of the District over the course of the past year. This report provides several details: a general introduction, information concerning budgetary and financial matters, an overview of the accomplishments of the appraisal district over the 2017 and 2018 appraisal year, and a summary of the goals and results of the appraisal process, results of testing performed by the Texas Comptroller of Public Accounts Property Tax Assistance Division, and the results of the appeals process and certified values as reported to the taxing entities.



Mission Statement

The mission of the Nueces County Appraisal District is to discover, list and appraise all property located within the boundaries of the district in an accurate, ethical, and impartial manner in an effort to estimate the market value of each property and achieve uniformity and equity between classes of properties. This will be accomplished by maintaining the highest standards in appraisal practices and law, guided by the goals of providing quality service to both taxpayers and taxing entities and by developing personnel who are professional and knowledgeable.

Introduction

The Nueces County Appraisal District (NCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, who is appointed or elected by the taxing units within the boundaries of Nueces County, constitute the district's governing body. The Chief Appraiser, appointed by the Board of Directors, is the Chief Appraiser and Executive Director of the Appraisal District.

The Nueces County Appraisal District is responsible for local tax appraisal and exemption administration for thirty-eight jurisdictions or taxing units in the county. Each taxing unit, such as the county, city, school district and special district sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems and other public services. Property appraisals are values by the appraisal district and are used by the taxing units to distribute the annual tax burden. The taxes are generally based on each property's market value. The NCAD also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled persons, disabled veterans and charitable or religious organizations.

Taxing Jurisdictions Served by NCAD

The Nueces County Appraisal District is responsible for appraising all properties for all taxing unit that has territory located within the 847 square miles of Nueces County. The 38 taxing entities with territory in the appraisal district include:

Nueces County
Rural Farm to Market
Port Authority

Cites:

City of Corpus Christi
City of Robstown
City of Bishop
City of Agua Dulce
City of Driscoll
City of Port Aransas
City of Aransas Pass

School Districts:

Corpus Christi ISD
Robstown ISD
Bishop ISD
Agua Dulce ISD
Driscoll ISD
Port Aransas ISD
Aransas Pass ISD

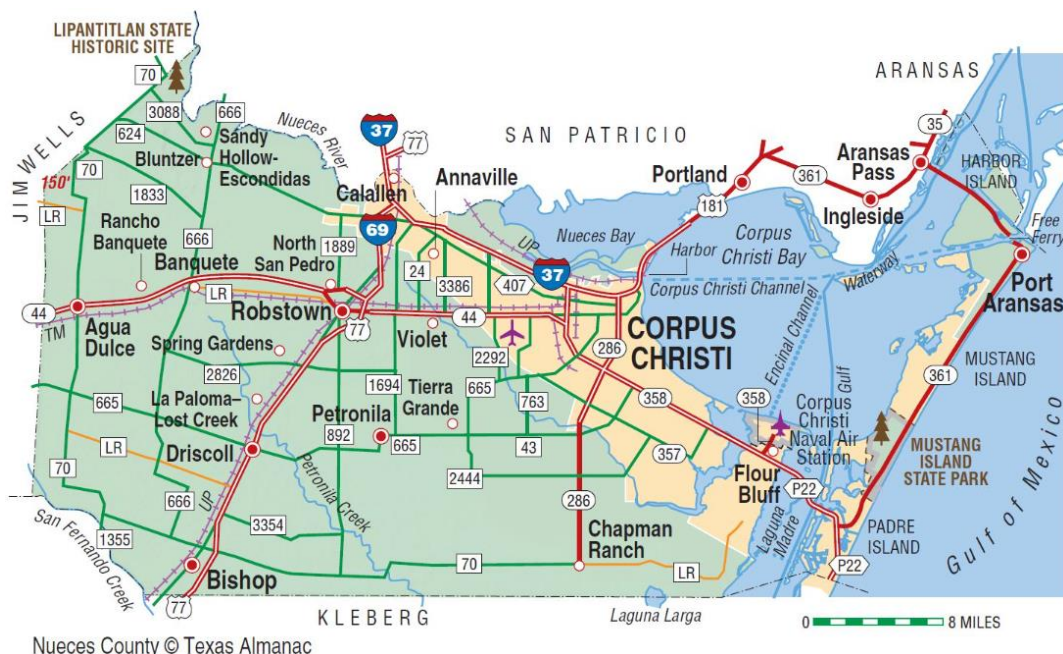
London ISD
Flour Bluff ISD
Calallen ISD
Tuloso-Midway ISD
West Oso ISD
Banquete ISD

Special Districts:

Hospital District
Del Mar College
South Texas Water Authority
Kennedy County Ground Water
Downtown Management Dist.

Fire District #1
Fire District #2
Fire District #3
Fire District #4
Fire District #5

Fire District #6
Drainage District #2
Drainage District #3
Nueces County Water #4
Banquete Water #5



Governance

Board of Directors

The Nueces County Appraisal District is governed by a 9 member Board of Directors who is appointed by the incorporated cities and towns, the school district, and the county.

The 2018 Board Members include:

John Valls – Chairman
Luis Elizondo – Vice Chairman
Leo Gonzalez – Secretary
Jerry Garcia
Robert Adler
Rex Kinnison
Gabriele Hilpold
Armando Chapa
Kevin Kieschnick – Ex-Officio Member



Chief Appraiser

The NCAD and the Chief Appraiser continue to work diligently to maintain transparency and professionalism within the organization. Staff personnel changes due to retirements, and normal turnover, also with technologic changes at the District utilized by the District continue to change the face and the operational aspects within the Appraisal District, and additional upgrades and renovations continue in order to provide a better facility to serve the public. The Board of Directors continues to support the management and staff by ensuring that the District has a clean and modern workplace, reasonable salaries, state-of-the-art tools and open channels of communication so that the job can be done with the highest degree of professionalism and fairness.



Appraisal Review Board

The 2018 Appraisal Review Board Members consisted of the following members:

Sue Williams – Chairman	Marian Elder
Theresa Noack – Secretary	Rosa G. Vasquez
Albert Johnson	Karen Vaughan
Manuel Garza	Corienne Williams
John Cook	

The 2018 Appraisal Review Board Auxiliary Members consisted of the following members:

Cheryl Andrews	Paul Camardo
Richard Bailey	Carolyn Smith
Bobby Carter	Alex Garcia

Agricultural Advisory Board

The Agricultural Advisory Board for NCAD is a seven member board appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural or timber land within the District and to assist in determining typical practices and standards used in various farming operations. This board serves at the will of the Chief Appraiser.

Agricultural Advisory Board Members include:

Donald Havelka
Wayne Miller
Shawn Reiningering
Jason P. Ott
Chris Yaklin
Toby Robertson



General Statistical Information

NUECES COUNTY APPRAISAL DISTRICT General Statistical Information

	2016	2017	2018
Financial Budget	\$ 6,705,748	\$ 7,691,293	\$ 7,939,447
NCAD Market Value	\$ 36,510,058,441	\$ 37,638,538,847	\$ 40,945,866,774
Number of Parcels	182,275	183,077	183,275
Residential	121,772	127,109	127,574
Commercial	30,562	24,054	23,814
Business Personal Property	18,181	17,976	17,917
Mineral Property	11,760	13,938	13,970
New Constcution			
Residential Permit Value	\$ 176,846,614	\$ 154,152,293	\$ 165,427,327
Number of permits	954	865	948
Commercial Permit Value	\$ 310,971,822	\$ 407,641,669	\$ 185,615,880
Number of permits	269	137	123
Number of Personnel Full-time	78	78	79
Administration	9	9	9
Residential	14	15	16
Commercial	9	9	10
Business Personal Property	9	9	9
Market Analysts	4	4	4
Taxpayer Services	9	9	9
Geographic Information Systems	2	2	2
Information Systems	2	2	2
ARB Operations	3	3	3
Clerical & Administrative Support Staff	17	16	15
Seasonal Part-time Employees	20	20	20
Number of Exemptions			
Homestead	68,394	68,805	68,882
Over 65 & S	23,662	24,455	25,127
Disabled Persons & S	5,376	5,177	5,148
Disabled Veteran Homestead & S	1,079	1,220	1,369
Disabled Veteran	3,742	4,126	4,225

** The appraisal roll is fluid and constantly changing. The numbers provided for number of parcels and Nueces County Market Value are as of the July certified roll of that appraisal year.

Budgetary and Financial Matters

NUECES COUNTY APPRAISAL DISTRICT Three Year Budget Comparison Executive Summary

	2016	2017	2018	2017-2018 Change
EXPENDITURES:				
Total Personnel Services	\$ 4,793,180	5,096,084	5,206,754	110,670
				-
Supplies & Operating Expenses	550,720	615,272	639,330	24,058
				-
Vehicle Expenses	35,000	35,000	32,000	(3,000)
				-
Professional Services	1,243,097	1,867,437	1,885,163	17,726
				-
Capital Outlay	48,358	-	100,000	100,000
				-
Capital Lease	35,393	77,500	76,200	(1,300)
TOTALS	\$ 6,705,748	7,691,293	7,939,447	248,154
REVENUE SOURCES:				
Tax Unit Allocations	\$ 6,672,948	7,658,493	7,896,947	238,454
				-
Interest Earnings	800	800	5,000	4,200
				-
Other Misc. Income	32,000	32,000	37,500	5,500
TOTALS	\$ 6,705,748	7,691,293	7,939,447	248,154



Appraisal /Operational Goals and Objectives

Appraisal Process

Beginning in August of 2016, the District's appraisers began the Inspections process for tax year 2018. This process utilized the work of 35 real and personal property appraisers over a period of eight months. The discovery process also utilized a combination of on-site inspections and the District's Pictometry software.

Each real property was checked to determine if the improvements had changed in size or condition, if the improvement classification was correct, if any new improvements had been added or if any improvements had been removed, and if any adjustments were necessary due to influences from outside the subject property.

Unimproved real estate was also inspected. Appraisers were responsible for determining the amount of frontage on roads, configuration, whether easements (utility, drainage, etc.) had an influence on the property and if the property was affected by negative or positive influences outside the subject property.

Personal property (furniture, fixtures, machinery, equipment and inventory) at local businesses was inspected via an on-site visit. Inspections enabled the appraiser to meet with owners and discuss business trends, issues affecting their personal property and the rendition process. It also allowed the appraiser to see the quality, quantity and condition of the personal property.

In all, the District's appraisers were instrumental in appraising approximately one third of the 183,000 accounts.

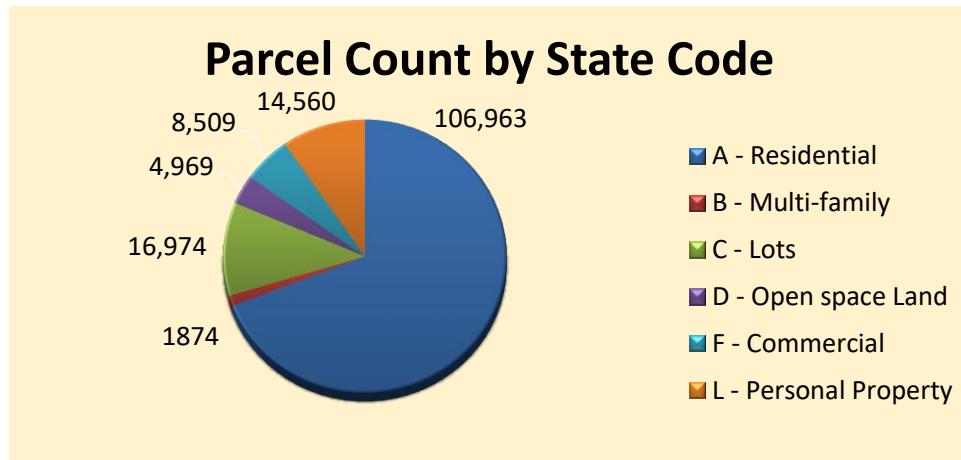
Beginning in early February, 2018, the Market Analyst Team along with the Department Heads began the process of determining how much, if any, adjustment would be necessary to the District's schedules. This was accomplished by running sales ratio reports comparing 2016

values against sales occurring during the appraisal year. These reports were prepared for all classes of property together and separately, appraisal district-wide and by school district. It was determined that property sales throughout the District had moved slightly upward in relation to District appraisals and the residential schedules were changed. Over the appraisal year, the District's appraisers reviewed land values and compared them with known sales. Changes to these values were made as necessary.

Commercial properties are typically appraised using a combination of the Marshall and Swift costing service and the income approach. This service is a nationally recognized appraisal service specializing in commercial properties and is integrated within the District's CAMA (computer assisted mass appraisal) system. Once the improvements of a property are coded for use, type construction, size, amenities and condition, the CAMA system calculates an estimate of value which is adjusted for location and date of appraisal. Each year, the appraiser reviews the appraisal to determine if any of the variables have changed, if any significant condition factors need adjustment or if any outside influences should be considered. If necessary, changes are made and a new value calculated. As the District is able to confirm income and expense data for various types of commercial properties, market rent and expense schedules are used to perform a direct capitalization income approach to value. When applicable, the District also uses a "Gross Rent Multiplier" version of the income approach. Industrial properties (including improvements and personal property) and minerals are inspected annually and appraised by the District's contracted industrial appraisers. These accounts consist of 2,856 industrial and utility properties and 11,043 mineral properties. TY Pickett, Inc. is recognized as one of the largest industrial appraisal firms in Texas who specialize in appraisals for tax purposes. Each year, appraisers from TY Pickett inspect all of the industrial properties and many commercial properties with specialized equipment and inventory. This firm is also responsible for the appraisal of natural resources (minerals) and utilities.



County Parcel Comparison

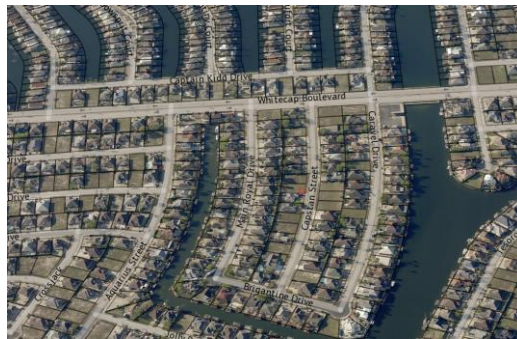


Appraisal of Property

Reappraisal and inspections for 2017-2018 were performed using a combination of field visits and office review of Pictometry aerial photography. NCAD uses the Pictometry system in conjunction with the District's GIS mapping system to perform this task. NCAD updates aerals every two years and requires an on-site visit at least once every three years. When changes to the property's foot print are found on the aerial photographs, the appraisers then visit the property to take actual measurements and inspect the property for other factors required in the appraisal.

Appraisal Inspections

Each time the District has new aerial photos flown (Pictometry), the appraisers perform the inspections for the following year using this information. This allows the appraiser to view all properties from the front and rear of the home and facilitate a better understanding of what the property consists of than by using a "from the road" inspection only. NCAD has the Pictometry photos flown as near to the January 1 appraisal date as possible on a biennial basis.

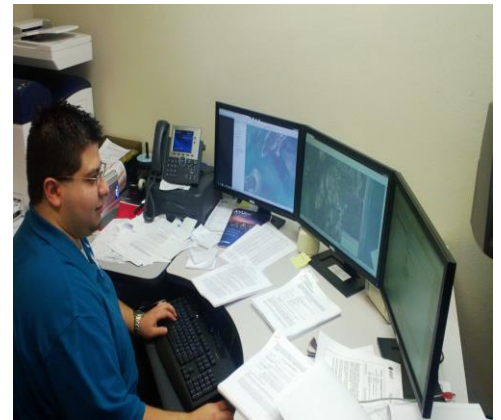


Market Analysis

The PACS CAMA (Computer Assisted Mass Appraisal) system used by Nueces County Appraisal District has the capability to perform regression analysis as an appraisal method. This is a system which allows the computer to select comparable sales for each residential property and make appropriate adjustments to arrive at a value estimate via the market approach. The District had used a variant of the cost approach to estimate the value of each property and the sales approach. By using both methods, a more accurate appraisal estimate can be developed. To use this approach more efficiently, a significant number of sales are required. Our Market Analysis department continues to analyze and use sales data to determine market trends. It is this team's responsibility to make an intensive search for sales information and to verify each sale for validity and accuracy. This information will then be used to perform the market approach to value using the PACS Neighborhood Profiling system.

Geographic Information Systems

The GIS Department develops and maintains the county parcel data using the application ArcMap, developed by Environmental Systems Research Institute, Inc. In addition we have a complete archive of county maps dating back to 1982. Our datasets include, and are not limited to parcels with a unique identifier called tax id, or geographic id, block and lot numbers, subdivisions, city limit lines, streets, zoning codes, school districts, water districts, drainage districts, emergency services districts, abstracts, elevations, zip codes, submerged state tracts, neighborhoods, land tables, improvements classes, state codes and property sales. The printed or viewable maps in ArcReader or PACS are complete with north orientation, a scale bar, a measurement tool, identifying features and in compliance with Comptroller Rule 9.3002. They are sometimes published to fit the needs of a specific party displaying a variety of data including market and geo-coded aerial imagery.



Land Schedules

The Nueces County Appraisal District uses GIS maps and viewer to create its land schedules. To do this, the GIS Department has developed a system which color codes each property based on its assigned value on per acre or per square foot basis. Anyone viewing the maps can see if the values in an area are uniform. Any properties appraised outside the norm show up as a different color. Each property also shows the price per unit amount on the map so that comparable areas can be checked to see if values are similar in like neighborhoods.



On-line Appeals

All appraisal districts in Texas have been offering on-line appeals since 2013. During the 2018 protest period, Nueces County Appraisal District had the ability for taxpayers to file their valuation appeals on-line, for the 5th year. This appeal process is considerably more efficient than the other methods of appeal (informal in-office visits and formal ARB hearings). The on-line appeal process allows a taxpayer to file the appeal, submit evidence, and accept or reject any offer made by the District. If an agreement cannot be reached, a formal appeal is automatically set up. The District received and processed over 695 on-line appeals for 2018.

NUECES COUNTY APPRAISAL DISTRICT ARB Statistatcal Information			
	2016	2017	2018
Telephone calls	6,643	6,968	7,265
Walk-Ins	6,779	5,936	5,291
Total Protest	23,641	22,953	20,583
On-line protest	1,188	978	695
Property owner protest	15,974	14,779	12,398
Tax consultant protest	7,667	8,174	8,185
Protest scheduled	20,851	19,623	16,673
Settled informal	16,504	15,348	10,281
ARB determined value	1,355	1,794	1,298
Withdrawn	1,458	1,749	1,433
Dismissed	-	5	2
ARB Denied	1,054	1,121	1,030
No shows	2,981	2,882	2,459
Other	289	54	170
Total Protest by Department			
Residential	15,879	14,584	12,361
Commercial	3,680	4,528	3,570
Business Personal Property	3,756	3,233	2,125
Minerals	326	427	2,527
Arbitrations by Department			
Residential	4	8	19
Commercial	11	4	3
Business Personal Property	15	6	-
Lawsuits			
Filed	32	38	116
Resolved	16	3	21
Pending	16	35	95

* Telephone calls and walk-in are from April to July

Legislative Changes

The 2017, 85th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. Below is a list of some of the most important changes:

- **HB 150 & HJR 21** relating to an exemption from ad valorem taxation of part of the appraised value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence is a homestead.
- **HB 217** relating to the authority of certain persons to defer or abate the collection of ad valorem taxes on a person's residence homestead.
- **HB 455** relating to the authority of a property owner to participate by telephone at a protest hearing by an appraisal review board.
- **HB 626** relating to late applications for certain exemptions from ad valorem taxation.
- **HB 777** relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes as qualified open-space land.
- **HB 1101** relating to the authority of the chief appraiser of an appraisal district to require a person to file a new application to confirm the person's current qualification.
- **HB 2019** relating to the regulation of manufactured homes.
- **HB 2228** relating to deadlines for performing functions in connection with the ad valorem tax system.
- **HB 3198** relating to liability for the additional tax imposed on land appraised for ad valorem tax purposes as qualified open-space land in the event of a change of use of the land as a result of oil and gas operations.
- **SB 15 & SJR 1** relating to an exemption from an ad valorem taxation of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.
- **SB 731** relating to the appeal through binding arbitration of certain ARB orders.
- **SB 945** relating to the authority of the chief appraiser of an appraisal district to correct an ad valorem tax appraisal roll.
- **SB 1286** relating to the system for protesting or appealing certain ad valorem tax determinations.
- **SB 1767** relating to hearings and protests before appraisal review boards involving ad valorem tax determinations.



Exemption Data

The Nueces County Appraisal District responsible for the administration of all property tax exemptions granted county wide as described in Chapter 11 of the Property Tax Code. The most common exemptions granted by the taxing units in Nueces County pertain to homesteads. These exemptions include mandated homestead,



optional homestead, over-65, disability, disabled veteran and 100% disabled veteran. Over the past several years, the NCAD has embarked on a process to ensure the accuracy of its exemption rolls. District employees mail out letters to all current recipients of exemptions asking for current documentation of their disability or right to the exemption.

Death records are reviewed on a regular basis to determine if any owners receiving the exemption are no longer living. If not included in the District's files, information pertaining to the spouse is requested. District employees also work with the various cities to determine if utilities are being paid by the owners of the property. This process has allowed the District to determine if further questions should be asked as to who is occupying the property. Although not causing a significant reduction in the number of Over-65 exemptions, the District's records reflect more accurate information.

Beginning in 2010, the Texas Legislature and the Texas voters approved an exemption for veterans who are 100% disabled or a percentage disabled and unemployable. This exemption is a total exemption which is applicable to all taxing entities. This exemption is in addition to the original disabled veteran exemption which allows up to \$12,000 in valuation to be exempted. The District currently has a total of 1,369 properties totally exempted for 100% disabled veterans and 5,148 partially disabled veteran exemptions. District employees are also reviewing the files to ensure that all homestead exemptions have proper documentation in the District's files. Beginning in 2011, the Legislature passed a law requiring that applicants must provide a current driver's license or other State of Texas identification with an address that is the same as the property being applied for.

The appraisal district currently has nine employees who handle exemptions. These employees have been trained to be courteous to our customers and to be knowledgeable and fair in their processing of all exemptions. They also understand that their duty is to follow the Property Tax Code to grant any exemptions properly applied for and to deny any that do not qualify.

All entities in Nueces County grant the various homestead related exemptions mandated by law. The County of Nueces, all of the schools and all of the cities also grant the optional percentage exemptions and allow for the over-65 and disability tax ceiling (freeze) as allowed by the Property Tax Code. The tax ceilings prohibit increased taxes on the homestead on existing improvements. Significant new structures or additions to existing improvements will cause the ceiling to be recalculated for the subsequent tax year.

Notice and Equalization Process



On April 2, 2018, the Nueces County Appraisal District mailed all real property appraisal notices to the taxpayers of Nueces County. Industrial and mineral notices were mailed on April 27, 2018 and personal property notices were mailed on May 7, 2018. Approximately 183,000 parcels were mailed to property owners and those with multiple parcels were mailed together. This was done using a combination of a mail service for real property, TY Pickett for mineral and industrial properties and in house printing and mailing for personal property accounts. The appeal deadline for real property was May 31th. Due to the fact that personal property is given until April 1st to file their renditions and that a mandatory

extension of 30 days and a “good cause” extension of an additional 15 days are available, personal property notices cannot be mailed until after May 15. The appeal deadline for personal property was thirty day after mailing out notices. Many of the industrial properties include inventory and other personal property which again require a later notice. The appeal deadline for industrial and mineral properties was thirty day after mailing out notices. All of the notice deadlines set by the property tax code were met by the District.

The District began hearing informal appeals on April 2nd, 2018. Informal appeals allow the property owner an opportunity to meet with an appraisal district appraiser and discuss the appraisal on their property. The owner is given an opportunity to present evidence to the appraiser and to see how their property was appraised. If an error is discovered or if evidence is presented that changes the opinion of value, the appraiser has the ability to make a change to the appraisal. If an agreement is reached between the appraiser and the property owner, a Settlement Waiver of Protest is signed and the appeal process is complete. If an agreement is not reached, a formal appeal is signed and the property owner is scheduled for a hearing with the Appraisal Review Board.

Nueces County Appraisal District began providing for on-line appraisal appeals on real property accounts beginning in 2011. Using this process, the taxpayer is given an opportunity to file a protest and present evidence to the District for review. The information is then considered and an offer is made to settle or the taxpayer is informed that no change will be made and the account will be scheduled for a formal hearing with the Appraisal Review Board. When compared with the informal hearing process, the results were very similar but did allow the taxpayer a method to be heard without having to physically come to the District’s office.

Formal appeals for tax year 2018 began on May 16, 2018. A total of 62 hearing days were scheduled and 22,953 protests were file with the ARB.

Notices of Appraised Value

The 2018 Notices of Appraised Value for residential, vacant land and commercial properties were mailed on April 2, 2018. The remainder of the properties (personal property, industrial, utility properties, and mineral accounts) were mailed on May 17, 2018. NCAD uses a mailing service for all accounts. It should be noted that the NCAD Board of Directors made a decision to mail a notice to all property owners regardless of value, ownership, or exemption changes.

2018 NUECES COUNTY TAX RATES

Jurisdiction	Code #	Discount	Total	Homestead	O/65	Disabled
Nueces County	01	N	0.309189	20%-\$5,000Min	62,500	62,500
Farm to Mkt Rd	02	N	0.003899	20%-5,000Min+3,000	62,500	62,500
Hospital	04	N	0.117672	20%-\$5,000Min	62,500	62,500
City of Agua Dulce	10	N	0.500000	20%-\$5,000Min	60,000	60,000
City of Bishop	12	Y	0.774578	0	5,000	3,000
City of Corpus Christi	13	N	0.626264	10%-5,000Min	50,000	50,000
City of Driscoll	14	N	0.713954	0	0	0
City of Port Aransas	15	N	0.310906	20%-\$5,000Min	20,000	20,000
City of Robstown	16	N	0.911561	0	10,000	0
Agua Dulce ISD	20	N	1.516470	25,000	10,000	10,000
Banquete ISD	21	N	1.469360	25,000	10,000	10,000
Bishop CISD	22	N	1.504240	20%-5,000Min+25,000	20,900	10,000
Calallen ISD	23	N	1.403000	25,000	65,000	65,000
Corpus Christi ISD	24	N	1.305050	25,000	60,000	60,000
Del Mar College District	25	N	0.281885	5,000	50,000	50,000
Driscoll ISD	26	N	1.609463	25,000	10,000	10,000
Flour Bluff ISD	27	N	1.140000	25,000	50,000	50,000
London ISD	28	Y	1.303517	25,000	10,000	10,000
Port Aransas ISD	29	Y	1.118000	25,000	20,000	20,000
Robstown ISD	30	N	1.665000	25,000	10,000	10,000
Tuloso-Midway ISD	32	N	1.372200	20%-5,000Min+25,000	10,000	10,000
West Oso ISD	33	N	1.450000	25,000	10,000	10,000
NC Emergency Serv Dist #2	42	N	0.030000	5,000	13,000	13,000
NC Emergency Serv Dist #3	43	N	0.100000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #5	45	N	0.030000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #6	46	N	0.064051	0	0	0
STWA	50	N	0.086664	1% or 5,000 Min	12,000	12,000
Drainage #2	52	N	0.348467	20%-\$5,000Min	60,000	60,000
Drainage #3	53	N	0.193000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #1	61	N	0.100000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #4	64	N	0.100000	5,000	10,000	10,000
Downtown Management Dist - Land	78	N	0.300000	0	0	0
Downtown Management Dist - Improvements	79	N	0.070000	0	0	0

Jurisdictions may be added or deleted from combinations below depending on location of property

NC+13,24,25	2.643969	NC+16,30,52	3.355788	NC+21B, 64	2.000120
NC+13,25,32,61	2.811109	NC+12,22,43,48,50,53	3.153293	NC+28	1.734277
NC+13,25,27,42	2.508909	NC+15,29	1.859666	NC+14,26,43,48,50	3.004892
NC+13,25,33	2.788909	NC+21A,50,64	2.086784	NC+13,23,25,61	2.841909
**NC* includes: Nueces County (01), Farm to Market (02), Hospital (04)				NC+10,20,45,50	2.563894

NO PERSON CAN RECEIVE BOTH AN OVER 65 AND DISABLED PERSONS EXEMPTION	
DISABLED VETERANS EXEMPTIONS APPLY ACCORDING TO THE PERCENTAGE OF DISABILITY	
10% - 29% = 5,000	30% - 49% = 7,500
50% - 69% = 10,000	70% - 100% = 12,000
A DISABLED VETERAN WHO MEETS THE 100% DISABILITY REQUIREMENTS ACCORDING TO HB3613 WILL BE EXEMPT FROM ALL PROPERTY TAXES ON THEIR HOMESTEAD	
WIDOW(ER) WHOSE SPOUSE DIED WHILE IN ACTIVE DUTY IS ALLOWED A 5,000 EXEMPTION.	
ANY DISABLED VETERAN WHO IS 65 OR OVER IS ENTITLED TO A FULL 12,000 EXEMPTION.	
ANY DISABLED VETERAN WITH LOSS OF LIMBS, LOSS OF SIGHT OR PARAPLEGIC IS ALLOWED A FULL 12,000 EXEMPTION.	

Public Service

The Nueces County Appraisal District strives to provide the taxpayers and taxing entities of Nueces County an open and honest appraisal district. This has been accomplished in part, by providing timely and important press releases to the media regarding appraisal operations and deadlines as well as through the use of the District's website. www.ncadistrict.com.

The Chief Appraiser, Ramiro "Ronnie" Canales has volunteered on numerous occasions to speak on various topics pertaining to the operations of the district as well as topics of interest to citizens, service organizations and public entities. Topics have included: general operations, exemptions, protest procedures and new legislation. This has given these citizens an opportunity to put a "face" with the appraisal district and an opportunity to ask questions one-on-one.

The District maintains a close relationship to the entities and makes a point to be present at meetings when requested. During the entities budget process, the District sends the estimated appraisal information as early as possible while also doing its best to ensure accurate estimates.

As soon as the appraisal roll is certified, the information is presented to the Tax Assessor-Collector so that tax rates can be calculated. The Chief Appraiser also makes himself available to answer any questions from the Tax Assessor-Collector or from the entities concerning the roll. The District's website provides appraisal information on all properties, a historical listing of values over 10 years, exemption information and ownership. The site also provides:

- General Information which includes contact information, members of the Board of Directors, Appraisal Review Board and Agricultural Committee members and hours of operation.
- News, which includes exemption information, agricultural use valuation information, personal property requirements and the low income housing capitalization rate.
- Frequently Asked Questions include many of the questions that are asked of our employees and give quick access to many of the answers to those questions.

The site also provides:

- Taxing unit information;
- A listing of subdivisions and abstracts;
- A link to the current Texas Property Tax Code;
- Current tax rate and exemption information;
- A link to the Tax Office payment information;
- Agricultural open-space and timber guidelines;
- The District's current budget and reappraisal plan;
- Forms;

The website is reviewed several times annually to update information as necessary and to add items that might be of interest to users.

Accomplishments





2018 was a busy time for the Nueces County Appraisal District. Several changes put in place by the Legislature were implemented and the results were published. Due to the hard work of the District's employees, we met all requirements.





2017 Methods and Assistance Program

In 2009, the Texas Legislature enacted a new law that required the Comptroller of Public Accounts to review appraisal districts every two years. The reviews inspect the governance, taxpayer assistance, operating procedures and the appraisal standard, procedures and methodology of each appraisal district. Mandatory requirements for each appraisal district include having up-to-date appraisal maps, having property inspections match the District's records, requiring written procedures, being able to reproduce the values using the procedures and appraisal records and the ability to timely produce requested data. The requirements were made up of over 200 items. NCAD met the requirements in all categories. We are currently undergoing a new MAPS review for 2017.

Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program
Review
Nueces County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS 
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS 
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS 
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS 

Appraisal District Activities	RATING
Governance	Meets All 
Taxpayer Assistance	Meets All 
Operating Procedures	Meets 
Appraisal Standards, Procedures and Methodology	Meets All 

Appraisal District Ratings:

Meets All – The total point score is 100
Meets – The total point score ranges from 90 to less than 100
Needs Some Improvement – The total point score ranges from 85 to less than 90
Needs Significant Improvement – The total point score ranges from 75 to less than 85
Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	13	13	100
Taxpayer Assistance	15	15	100
Operating Procedures	23	22	95.
Appraisal Standards, Procedures and Methodology	35	35	100

Property Value Study

The property tax code requires that the Comptroller conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals within each major property category once every two years. Due to the fact that the Nueces County Appraisal District has been able to maintain the required ratios and uniformity, this study is currently being performed every other year. The most recent PVS was for 2016 and the District met all criteria.

2016 PROPERTY VALUE STUDY

CAD Summary Worksheet

178 Nueces

Category	Number of Ratios **	2016 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	1,624	16,332,128,132	1.00	9.28	70.81	91.13	1.02
B. Multi-Family Residences	37	1,505,950,815	*	*	*	*	*
C1. Vacant Lots	346	846,067,014	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	6,248,366	*	*	*	*	*
E. Rural non-qualified	59	270,499,760	*	*	*	*	*
F1. Commercial Real	264	3,877,937,960	1.01	19.40	39.77	70.45	1.00
F2. Industrial Real	0	4,385,377,127	*	*	*	*	*
G. Oil, Gas, Minerals	56	80,615,245	*	*	*	*	*
J. Utilities	29	666,698,449	.99	6.90	82.75	100.00	1.00
L1. Commercial Personal	160	2,295,374,992	1.02	4.77	89.37	100.00	1.01
L2. Industrial Personal	0	1,196,494,045	*	*	*	*	*
M. Other Personal	0	59,335,489	*	*	*	*	*
O. Residential Inventory	0	89,360,569	*	*	*	*	*
S. Special Inventory	0	126,911,486	*	*	*	*	*
Overall	2,575	31,738,999,449	1.00	11.26	65.59	87.37	.98

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

** Statistical measures may not be reliable when the sample is small

Educational Requirements

The Nueces County Appraisal District has an appraisal staff that is licensed by the Texas Department of Licensing and Regulation and currently has 20 appraisers designated as Registered Professional Appraisers. New licensing requirements mandate that these appraisers maintain a minimum of 30 hours of training in any given year and must be recertified every two years on the anniversary date of their original certification. The District's Board of Directors has ensured that the budget includes adequate funding to allow for the required training. In addition, requirements contained in the Methods and Assistance Program audit call for additional training of non-licensed employees in the area of public service and records retention. All of these requirements have been met or exceeded.

Deadlines

The Texas Property Tax Code requires that several important deadlines be met each year. These include: 1) Preliminary estimates; 2) Appraisal Review Board approval of the appraisal roll; and 3) Certification of the appraisal roll. NCAD has met all deadlines in each of the past 10 years.


Exemptions

NCAD is responsible for the administration of all property tax exemptions provided for in the property tax code. In an attempt to maintain accuracy in this effort, the District has revised its procedures to review these exemptions on a periodic schedule. The District has made an effort to work with the various city water and sewer departments in an effort to determine if homestead exemptions are being granted to homes being rented or that do not qualify for other reasons. This effort is being made to help ensure the accuracy of the appraisal roll.

Open-Space Special Appraisal

In 2018, the District worked in conjunction with the Agricultural Committee to determine guidelines for the various types of agricultural uses of property in Nueces County. These guidelines were used to question property owners who had applied for the special appraisal in previous years but did not fall into the guideline criteria. The property tax code allows the Chief Appraiser to require new applications when warranted and properties that were outside the guidelines were required to reapply. In most cases this was done voluntarily by the property owner.


For more information, visit our Website: www.ncadistrict.com




Nueces County Appraisal District

- Home
- Organization
- Forms
- Tax Information
- Resources & Downloads
- Property Search
- Online Appeals (E-File)
- Contact Us

Welcome to Nueces County Appraisal District



Chief Appraiser:
Ramiro "Ronnie" Canales



Within this site you will find general information about the District and the ad valorem property tax system in Texas, as well as information regarding specific properties within the district. Nueces County Appraisal District is responsible for appraising all real and business personal property within Nueces County. The district appraises property according to the Texas Property Tax Code and the Uniform Standards of Professional Appraisal Practices (USPAP). Nueces County Appraisal District is responsible for the fair market appraisal of properties within each of the following taxing entities:

City of Agua Dulce	Agua Dulce ISD	Drainage #2 Robstown
City of Aransas Pass	Aransas Pass ISD	Drainage #3 Bishop
City of Banquete	Banquete ISD	Nueces County Water District #4
City of Bishop	Bishop ISD	Banquete Water District #5
City of Corpus Christi	Calallen ISD	Emergency Services District #1
City of Driscoll	Corpus Christi ISD	Emergency Services District #2
City of Port Aransas	Driscoll ISD	Emergency Services District #3
City of Robstown	Flour Bluff ISD	Emergency Services District #4
Del Mar Jr College	London ISD	Emergency Services District #5
Hospital District	Port Aransas ISD	Emergency Services District #6
Nueces County	Robstown ISD	Farm to Market Road
	Tuloso-Midway ISD	South Texas Water Authority
	West Oso ISD	Kenedy County Groundwater Conservation District

Office Information

Chief Appraiser:
Ramiro "Ronnie" Canales

Office Hours:
Monday - Friday
8:00am - 5:00pm

Physical Address: [Directions](#)
201 N. Chaparral St, Suite 206
Corpus Christi, Texas 78401


Phone Number: (361) 881-9978

Employment Opportunities


Holidays

Our office will be closed on the following dates in observance of...

Jan 1, 2016	New Year's Day
Jan 18, 2016	Martin Luther King Jr. Day
Feb 15, 2016	President's Day
Mar 25, 2016	Good Friday
May 30, 2016	Memorial Day
July 4, 2016	Independence Day
Sept 5, 2016	Labor Day
Nov 11, 2016	Veteran's Day
Nov 24-25, 2016	Thanksgiving
Dec 23 - 26, 2016	Christmas



Find us on:
facebook®



How are we doing?
Take the customer service survey >>

[Site Map](#)

For additional copies write:

Iris Cordova, Administrative Clerk
Nueces County Appraisal District
PO Box 2688
Corpus Christi, Texas 78403