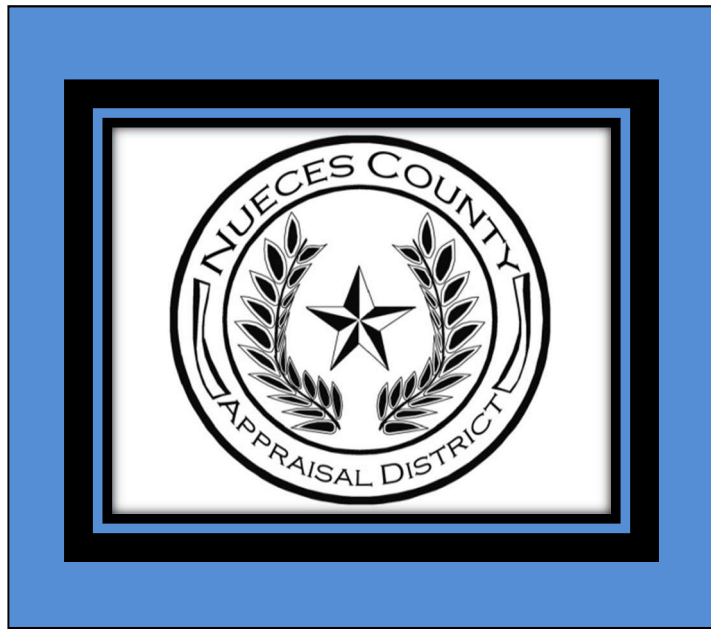


Nueces County Appraisal District



2021 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
Top Taxpayers in Nueces County	20
Educational Requirements	21
Website Information	22

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 2020 and 2021 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-seven 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

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 | London ISD |
| Robstown ISD | Flour Bluff ISD |
| Bishop ISD | Calallen ISD |
| Agua Dulce ISD | Tuloso-Midway ISD |
| Driscoll ISD | West Oso ISD |
| Port Aransas ISD | Banquete ISD |
| Aransas Pass ISD | |

Special Districts:

- | | | |
|-----------------------------|------------------|------------------------|
| Hospital District | Fire District #1 | Fire District #6 |
| Del Mar College | Fire District #2 | Drainage District #2 |
| South Texas Water Authority | Fire District #3 | Drainage District #3 |
| Kennedy County Ground Water | Fire District #4 | Nueces County Water #4 |
| Downtown Management Dist. | Fire District #5 | 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 2021 Board Members include:

- Jerry Garcia – Chairman
- Luis Elizondo – Vice Chairman
- Leo Gonzalez – Secretary
- Robert Adler
- Rex Kinnison
- Gabriele Hilpold
- Armando Chapa
- Corbett “Butch” Pool
- 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 the job can be done with the highest degree of professionalism and fairness.



Appraisal Review Board

The 2021 Appraisal Review Board Members consisted of the following members:

- | | |
|--|------------------------|
| Theresa (Terri) Noack – Chairman | Carolyn Smith |
| Cheryl Rae (Cheri) Tamscha – Secretary | Joseph (Joe) Titlebaum |
| Albert Johnson | Karen Vaughan |
| Cindra Evans | Brain McCabe |
| John A. Cook | |

The 2021 Appraisal Review Board Auxiliary Members consisted of the following members:

- | | |
|-----------------|----------------------|
| Paul Camardo | James (Chet) Freeman |
| Cynthia DeHoyos | John A. White |
| Arron V. Diaz | Nancy Richter |
| Lucia Lopez | |

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
Patrick Reynolds
Jason P. Ott
Chris Yaklin
Toby Robertson



General Statistical Information

NUECES COUNTY APPRAISAL DISTRICT General Statistical Information

	2019	2020	2021
Financial Budget	\$ 8,243,638	\$ 8,542,659	\$ 8,921,189
NCAD Market Value	\$ 43,306,862,589	\$ 46,146,393,332	\$ 47,599,379,209
Number of Parcels	214,411	216,182	212,001
Residential	127,682	127,205	126,697
Commercial	21,743	21,988	19,429
Business Personal Property	18,369	19,736	19,530
Mineral Property	46,617	47,253	26,356
Total Exempt Properties			19,989
New Value			
New Value Market	\$ 753,152,695	\$ 1,183,338,591	\$ 606,063,078
New Value Taxable	555,872,160	886,210,459	454,636,747
Number of Personnel Full-time	82	84	86
Administration	9	9	6
Residential	16	16	17
Commercial	10	10	11
Business Personal Property	10	10	11
Market Analysts	4	4	5
Taxpayer Services	9	9	11
Geographic Information Systems	2	2	1
Information Systems	2	2	2
ARB Operations	3	3	3
Clerical & Administrative Support Staff	15	17	17
Maintenance	2	2	2
Seasonal Part-time Employees	20	20	20
			106
Number of Exemptions			
Homestead	69,447	68,888	69,044
Over 65 & S	25,695	26,270	26,697
Disabled Persons & S	5,058	4,744	4,623
Disabled Veteran Homestead & S	1,537	1,710	1,970
Disabled Veteran	4,347	4,361	4,373
Solar Panels			415

- * 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

	2019	2020	2021	2020-2021 Change
EXPENDITURES:				
Total Personnel Services	\$ 5,478,204	5,678,231	5,934,036	255,805
Supplies & Operating Expenses	604,825	638,612	623,584	(15,028)
Vehicle Expenses	39,500	39,500	36,000	(3,500)
Professional Services	1,903,921	1,902,129	1,962,382	60,253
Capital Out lay	141,000	208,000	289,000	81,000
Capital Lease	76,188	76,188	76,187	(1)
TOTALS	\$ 8,243,638	8,542,659	8,542,659	378,529
REVENUE SOURCES:				
Tax Unit Allocations	\$ 8,175,002	8,450,633	8,873,039	422,406
Interest Earnings	30,986	53,876	10,000	(43,876)
Other Misc. Income	37,650	38,150	38,150	-
TOTALS	\$ 8,243,638	8,542,659	8,921,189	378,529



Appraisal /Operational Goals and Objectives

Appraisal Process

Beginning in August of 2020, the District's appraisers began the inspection process for tax year 2021. 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 212,001 accounts.

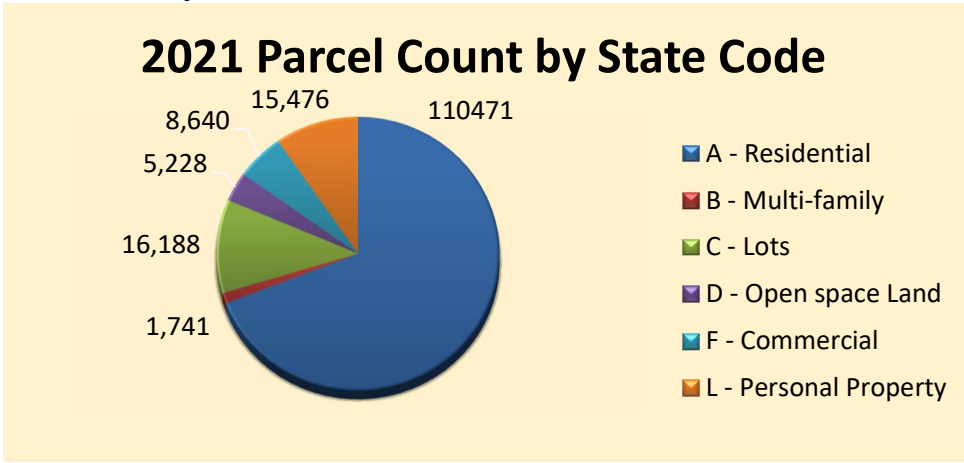
Beginning in early February, 2021, the Market Analyst Team along with the Department Heads began the process of determining how much, if any, adjustment would be necessary to the District's schedules. This was accomplished by running sales ratio reports comparing 2020 values against sales occurring during 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 3,356 industrial and utility properties and 43,897 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

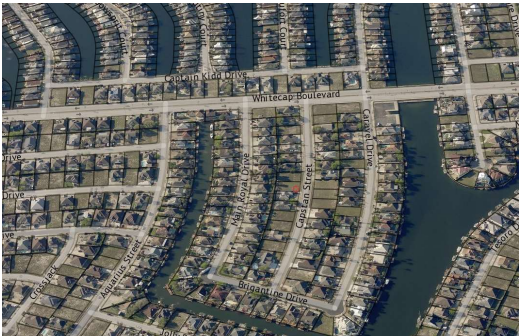


Appraisal of Property

Reappraisal and inspections for 2020-2021 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 and 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.

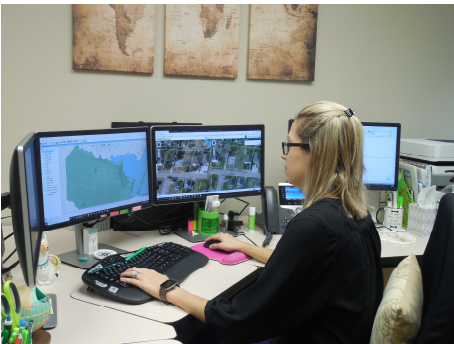
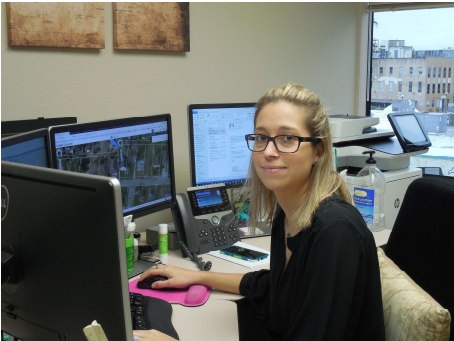


Market Analysis

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 a 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 2021 protest period, Nueces County Appraisal District had the ability for taxpayers to file their valuation appeals on-line, for the 6th 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 775 on-line appeals for 2021, which was an increase of 11.5 % over the previous year.

NUECES COUNTY APPRAISAL DISTRICT ARB Statisatcal Information			
	2019	2020	2021
Inquiries from Ticketing System		12,222	14,433
Total Protest	22,870	22,589	23,640
On-line protest	774	1,317	1,255
Property owner protest	12,973	11,816	12,101
Tax consultant protest	9,897	10,769	11,515
Protest scheduled	20,515	18,118	20,149
Settled informal	13,167	12,956	13,315
ARB determined value	2,558	1,476	1,152
Withdrawn	2,660	3,338	2,930
Dismissed	7	95	46
ARB Denied	1,454	1,530	1,208
No shows	2,858	2,810	2,531
Top-line			1,924
Other	166	384	534
Total Protest by Department			
Residential	13,241	12,406	13,342
Commercial	4,592	4,988	5,987
Business Personal Property	2,235	2,464	2,471
Minerals	2,802	2,731	1,840
Arbitrations by Depatment			
Residential	14	11	38
Commercial	29	4	169
Business Personal Property	23	1	49
Lawsuits			
Filed	54	47	102
Resolved	42	46	84
Pending	100	103	186

- * Inquiries from ticketing system, include voicemail and all request/questions for information
- ** Some accounts- both owner and agent filed the same protest
- *** Lawsuit totals are fluid and constantly changing.

Legislative Changes

The 2021, 87th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. This list does not go over every Code affected, but focuses instead on those that affect our day-to-day work.



George Oxford Miller

- **HB 63** relates to Section 5.041 Training of Appraisal Review Board Members. Curricula & materials must include four hours of classroom training to include general appraisal methods so members are fully aware of each ground on which a property appraisal can be appealed.
- **HB 988** As it pertains to the taxpayer liaison officer and communications by Taxing Units prohibited.
- **HB 115** pertains to Section 11.18 – Charitable Organizations Exemptions and Section 11.20 – Religious Organizations and goes over the specific time limits these properties can be exempt.
- **HB 2535** relates to appraisal exclusion of chicken coops or rabbit pens used for the noncommercial production of food for personal consumption.
- **HB 1090** relating to Omitted Property which allows the Appraisal District to add to the tax roll any real property that was omitted in any one of the preceding 3 years.

- **SB 1** Governor Abbott signed SB 1 into law. As a reminder, SB 1 was the only property tax related bill that passed during the 87(3) called special session. It will raise the homestead exemption on school property taxes to \$40,000, up from \$25,000, per home if voters approve the enabling legislation, SJR 2, on May 7, 2022.

- **SB 1854** Pertains to Payment of Taxes Pending Appeal. The pendency of an appeal under this chapter does not affect the delinquency date for the taxes on the property subject to the appeal.
- **SB 1919** apply to a property protest under chapter 41, Tax Code, for which a notice of protest was filed by a property owner on or after the effective date of this Act.

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 state 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 1,710 accounts that qualify for 100% disabled veterans homestead exemptions and a 4,361 properties with a level (1-4) 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 four 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 1, 2021, the Nueces County Appraisal District mailed all real property appraisal notices to the taxpayers of Nueces County. Industrial and mineral notices were mailed about April 27, 2021 and personal property notices were mailed on May 18, 2021. Approximately 205,000 notices 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 1st, 2021. 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 2021 began on May 11, 2021. A total of 80 hearing days were scheduled and 22,589 protests were filed with the ARB.

Notices of Appraised Value

The 2021 Notices of Appraised Value for residential, vacant land and commercial properties were mailed on April 1, 2021. The remainder of the properties (personal property, industrial, utility properties, and mineral accounts) were mailed on May 17, 2021. 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.

2021 NUECES COUNTY TAX RATES

Jurisdiction	Code#	Discount	Total	Homestead	Over 65	Disabled
Nueces County	01	NO	0.307689	20%-\$5,000Min	62,500	62,500
Farm to Market Road	02	NO	0.003899	20% -5,000Min+3,000	62,500	62,500
Hospital	04	NO	0.112421	20%-\$5,000Min	62,500	62,500
City of Agua Dulce	10	NO	0.491292	20%-\$5,000Min	60,000	60,000
City of Bishop	12	YES	0.804217	0	5,000	3,000
City of Corpus Christi	13	NO	0.646264	10%-5,000Min	50,000	50,000
City of Driscoll	14	NO	0.713954	0	0	0
City of Port Aransas	15	NO	0.283112	20%-\$5,000Min	20,000	20,000
City of Robstown	16	NO	0.930996	0	10,000	0
Agua Dulce ISD	20	NO	1.354619	25,000	10,000	10,000
Banquete ISD	21	NO	1.446536	25,000	10,000	10,000
Bishop CISD	22	NO	1.363200	20% -5,000Min+25,000	20,900	10,000
Calallen ISD	23	NO	1.311300	25,000	65,000	65,000
Corpus Christi ISD	24	NO	1.270000	25,000	60,000	60,000
Del Mar College District	25	NO	0.280665	5,000	50,000	50,000
Driscoll ISD	26	NO	1.426800	25,000	10,000	10,000

Jurisdiction	Code#	Discount	Total	Homestead	Over 65	Disabled
Flour Bluff ISD	27	NO	1.070000	25,000	50,000	50,000
London ISD	28	YES	1.347500	25,000	10,000	10,000
Port Aransas ISD	29	YES	1.054700	25,000	20,000	20,000
Robstown ISD	30	NO	1.568300	25,000	10,000	10,000
Tuloso-Midway ISD	32	NO	1.213990	20% -5,000Min+25,000	10,000	10,000
West Oso ISD	33	NO	1.408100	25,000	10,000	10,000
NC Emergency Serv Dist #2	42	NO	0.030000	5,000	13,000	13,000
NC Emergency Serv Dist #3	43	NO	0.100000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #5	45	NO	0.100000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #6	46	NO	0.065000	0	0	0
STWA	50	NO	0.086911	1% or 5,000 Min	12,000	12,000
Drainage #2	52	NO	0.354542	20%-\$5,000Min	60,000	60,000
Drainage #3	53	NO	0.146265	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #1	61	NO	0.100000	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #4	64	NO	0.100000	5,000	10,000	10,000
Downtown Management Dist - Land	78	NO	0.300000	0	0	0
Downtown Management Dist- Improvements	79	NO	0.070000	0	0	0

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 website 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

2021 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.

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.

Glenn Hegar
 Texas Comptroller of Public Accounts
 2020-21 Final Methods and Assistance Program Review

Nueces County Appraisal District

Current MAP Cycle Chief Appraiser(s): Ramiro Canales

Previous MAP Cycle Chief Appraiser(s): Ramiro Canales

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

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 ALL
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	17	17	100
Taxpayer Assistance	9	9	100
Operating Procedures	14	14	100
Appraisal Standards, Procedures and Methodology	18	18	100

Top Taxpayer Report for Nueces County

For Entity :	NUECES COUNTY		
Year:	2021		
State Code:	<ALL>		
Owner ID	Taxpayer Name	Market Value	Taxable Value
648362	FLINT HILLS RES LLC-WEST PLANT	\$1,319,891,980	\$1,272,928,920
648566	VALERO REFINING TEXAS LP (W)	\$1,234,586,690	\$1,228,795,120
648533	CITGO REFG/CHEM CO LP-PLT	\$670,793,140	\$647,031,140
648369	AEP TEXAS INC-09N	\$460,748,773	\$460,748,773
695037	EQUISTAR CHEMICALS LP	\$450,375,620	\$437,357,910
745323	CORPUS CHRISTI POLYMERS LLC	\$530,606,843	\$271,329,643
693949	BUCKEYE TEXAS PROCESSING LLC	\$268,396,700	\$267,564,080
758227	AVANGRID RENEWABLES, LLC	\$210,552,430	\$210,552,430
648526	CELANESE LTD	\$205,355,790	\$199,886,540
732041	VALLEY CROSSING PIPELINE LLC	\$197,554,660	\$197,554,660
648361	FLINT HILLS RES LLC-EAST PLANT	\$193,961,250	\$184,602,810
745107	EPIC Y-GRADE LOGISTICS LP	\$176,965,780	\$174,867,860
720460	CHAPMAN RANCH WIND I LLC	\$156,000,000	\$156,000,000
648538	EQUISTAR CHEMICALS LP	\$153,686,910	\$153,437,110
693948	BUCKEYE TEXAS HUB LLC	\$150,081,270	\$146,190,380
648224	VALERO MARKETING & SUPPLY	\$123,381,050	\$123,381,050
593131	FLINT HILLS RESOURCES	\$129,876,246	\$122,886,754
732046	EF TERMINALS CORPUS CHRISTI	\$103,244,960	\$96,432,070
695033	NET MEXICO PIPELINE PARTNERS	\$95,710,650	\$95,710,650
535341	BUTT H E GROCERY CO	\$94,007,844	\$94,007,844
680263	CORPUS CHRISTI RETAIL VENTURE LP	\$92,000,000	\$92,000,000
648513	ELECTRIC TRANSMISSION OF TEXAS	\$91,612,690	\$91,612,690
648394	BARNEY M DAVIS LP	\$111,686,620	\$86,366,660
648392	NUECES BAY WLE LP	\$105,261,990	\$85,231,770
758745	EPIC CRUDE TERMINAL COMPANY LP	\$85,000,000	\$85,000,000
533578	CITGO REFG/CHEM CO LP-PLT	\$74,613,791	\$74,613,791
758746	EPIC Y-GRADE LOGISTICS LP	\$146,486,100	\$73,243,050
523737	BAY AREA HEALTHCARE GROUP LTD	\$71,749,469	\$71,749,469
706725	MAGELLAN PROCESSING COMPANY	\$68,245,570	\$68,245,570
538679	VALERO REFINING - TEXAS LP	\$66,526,376	\$66,526,376
719057	VALERO PARTNERS CORPUS WEST LL	\$57,779,120	\$57,779,120
670030	EAGLE FORD PIPELINE LLC	\$51,930,780	\$51,844,190
648373	VALERO REFINING TEXAS LP (E)	\$57,135,290	\$49,580,280
649143	HEP JAVELINA COMPANY LLC	\$47,026,050	\$46,973,550
706624	POTAC LLC	\$46,256,920	\$46,162,920
545108	AEP TEXAS CENTRAL CO	\$44,567,429	\$44,567,429
749038	AGGIE 2 LLC	\$44,293,796	\$44,293,796
728517	RAINIER MOORE PLAZA ACQUISITIONS LLC	\$42,622,343	\$42,622,343
732093	RS BAYPOINT LLC	\$42,000,000	\$42,000,000
756880	2202 NODDING PINES DR LLC	\$41,189,475	\$41,189,475
648387	ENTERPRISE GC LP-09N	\$41,029,393	\$40,455,913
722240	TICONA POLYMERS INC	\$80,328,550	\$40,164,275
758221	EPIC CRUDE PIPELINE LP	\$40,130,040	\$40,130,040
766889	BAY VISTA CORPUS CHRISTI LLC	\$39,618,487	\$39,618,487
731514	WATERMARK AT TIMBERGATE B LLC	\$39,180,000	\$39,180,000
648524	BASF CORPORATION-IBUPROFEN	\$42,366,890	\$38,810,640
648565	UNION PACIFIC RR CO	\$38,341,900	\$38,341,900
692182	CORRECTIONAL PROPERTIES LLC	\$38,000,000	\$38,000,000
475953	GULFSHORES JOINT VENTURE	\$37,726,356	\$37,726,356
648371	KINDER MORGAN TEJAS PL LP	\$37,644,330	\$37,644,330

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 48 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 2021, 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

City of Aransas Pass

City of Banquete

City of Bishop

City of Corpus Christi

City of Driscoll

City of Port Aransas

City of Robstown

Del Mar Jr College

Hospital District

Nueces County

Agua Dulce ISD

Aransas Pass ISD

Banquete ISD

Bishop ISD

Calallen ISD

Corpus Christi ISD

Driscoll ISD

Flour Bluff ISD

London ISD

Port Aransas ISD

Robstown ISD

Tuloso-Midway ISD

West Oso ISD

Drainage #2 Robstown

Drainage #3 Bishop

Nueces County Water District #4

Banquete Water District #5

Emergency Services District #1

Emergency Services District #2

Emergency Services District #3

Emergency Services District #4

Emergency Services District #5

Emergency Services District #6

Farm to Market Road

South Texas Water Authority

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, 2018	New Year's Day
Jan 18, 2018	Martin Luther King Jr. Day
Feb 15, 2018	President's Day
Mar 25, 2018	Good Friday
May 30, 2018	Memorial Day
July 4, 2018	Independence Day
Sept 5, 2018	Labor Day
Nov 11, 2018	Veteran's Day
Nov 24-26, 2018	Thanksgiving
Dec 23 - 26, 2018	Christmas



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For additional copies contact:

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Corpus Christi, Texas 78403

22