

Nueces County Appraisal District



ANNUAL REPORT 2023



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Nueces County Appraisal District
January 2023

Table of Contents

Executive Summary	3
Introduction	4
Taxing Jurisdictions Served by NCAD	5
Governance	6
Chief Appraiser	7
Agricultural Advisory Board	8
General Statistical Information	9
Budgetary and Financial Matters	10
Appraisal /Operational Goals and Objectives	11
Online Appeals.....	15
County Parcel Comparison	16
Appraisal Review Board Statistical Information.....	16
Legislative Changes.....	18
Exemption Data	20
Notice and Equalization Process	22
2023 Tax Rates	24
Public Service	25
Accomplishments.....	26
Top Taxpayer Report for Nueces County	28
Nueces County Appraisal District Website	29

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 Appraisal District over 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 2023 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 district's boundaries in an accurate, ethical, and impartial manner 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 taxpayers and taxing entities and developing professional and knowledgeable personnel.

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 appraisal district's legal, statutory, and administrative requirements. A Board of Directors, appointed or elected by the taxing units within the boundaries of Nueces County, constitutes 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.

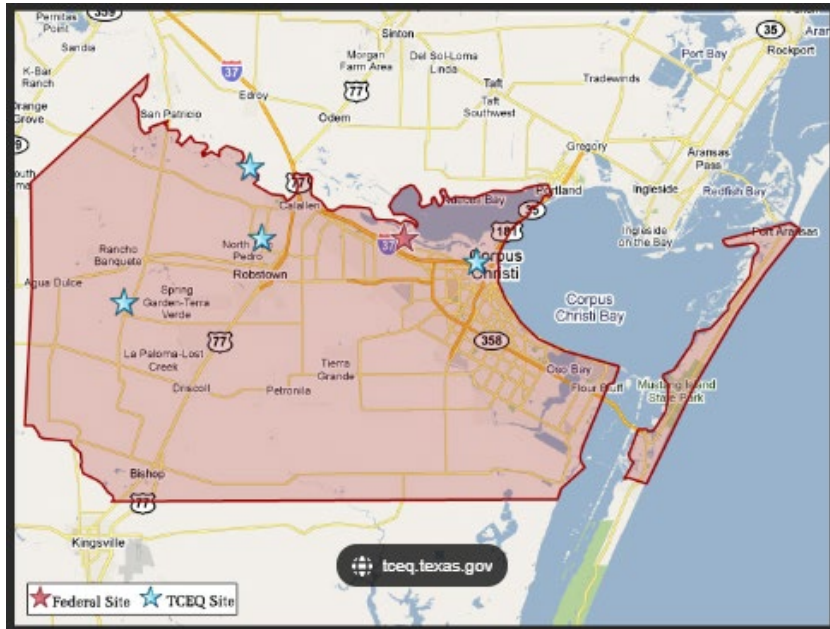
Nueces County is situated on the Gulf of Mexico southeast of San Antonio. It is bounded north by the Nueces River and east by the Gulf of Mexico. Nueces County comprises 847 square miles of the Coastal Prairies region. The county seat and largest city, Corpus Christi, is 210 miles southwest of Houston and 145 miles southeast of San Antonio. Two major highways serve the county: Interstate 37 and U.S. Highway 77. The Missouri Pacific and the Texas-Mexican railroads also cross the county.

According to the U.S. Census Bureau, the population of Nueces County as of the 2020 census is 353,178 residents. Leading industries included tourism, agribusiness, general and heavy construction, oil and gas field services, meat packing, soft drink bottling and canning, commercial printing, petroleum refining, shipbuilding and repairing, and zinc refining. Also important were manufacturers of dairy products, bakery products, men's and women's clothing, plastics and resins, cement and ready-mix concrete, prefabricated metal buildings, oilfield machinery, and electronic components. Leading attractions in Nueces County include Padre Island National Seashore, Mustang Island State Park, the Texas State Aquarium, the Art Museum of South Texas, and the USS Lexington, a World War II aircraft carrier museum in Corpus Christi Bay. The county has thirteen independent school districts.

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 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 valued 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 units that have 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

Cities:

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 CISD
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 Mgmt. Dist. IMP/Land
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 District #5

Governance

Board of Directors

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

The 2023 Board Members include:

- Jerry Garcia – Chairman
 - Place 4 – Appointed
 - City of Corpus Christi
- Luis Elizondo – Vice Chairman
 - Place 7 – Appointed
 - City & ISD of Agua Dulce
 - City & ISD of Robstown
 - City & CISD of Bishop
 - Driscoll ISD
 - Banquete ISD
 - London ISD
- Leo Gonzalez – Secretary
 - Place 6 – Appointed
 - City & ISD of Aransas Pass
 - City & ISD of Port Aransas
 - Calallen ISD
 - Flour Bluff ISD
 - Tuloso-Midway ISD
 - West Oso ISD
- Deven Bhakta
 - Place 3 – Appointed
 - City of Corpus Christi
- Corbett “Butch” Pool
 - Place 2 – Appointed
 - Corpus Christi ISD
- Gabriele Hilpold
 - Place 5 – Appointed
 - Nueces County
- Armando Chapa
 - Place 8 – Appointed
 - Del Mar College
- Caitlin Chupe
 - Place 1 – Appointed
 - Corpus Christi ISD
- 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 average turnover, along with technological changes in the district utilized by the district, continue to change the face and the operational aspects of the Appraisal District. Additional upgrades and innovations continue 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 communication channels to perform the job professionally and fairly.

Appraisal Review Board

The 2023 Appraisal Review Board Members consisted of the following members:

Lee Tiller – Chairman	Gaye White
Cindra Evans – Secretary	Joseph (Joe) Titlebaum
Karen Green	Davoud Nasr
Shelly Krumnow	Israel Cantu
Eulogia De La Cruz-Rodriguez	Cheryl Andrews

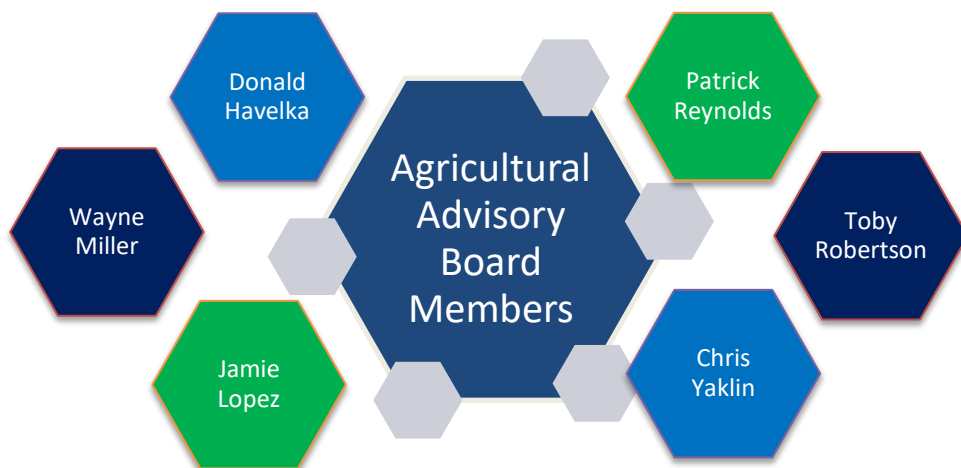
The 2023 Appraisal Review Board Auxiliary Members consisted of the following members:

Xavier Gonzalez	James (Chet) Freeman
Dwight Casey	Janet Lumley
Kristi Kirchoff	Sandra Diaz -resigned 01-23.
Gaye White	Donna Gadberry
Monica Simoncelli	Rico DeHoyos- resigned 01-23.
Brain McCabe	Janis Arrendondo-resigned 04-23.
Joseph Turner	Karen Howry-resigned 03-23.
Maria R. Benavides	

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 board's responsibility is to advise the Chief Appraiser on the valuation and use of land 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.

Agricultural Advisory Board Members include:



General Statistical Information

Nueces County Appraisal District General Statistical Information			
	2021	2022	2023
Financial Budget	\$ 8,921,189	\$ 9,440,592	\$ 9,644,056
Nueces County Market Value	\$ 47,599,379,209	\$ 54,104,614,053	\$ 65,688,884,261
Nueces County Taxable Value	\$ 34,980,011,465	\$ 40,012,761,122	\$ 47,984,941,037
Number of Parcels	212,001	212,367	215,158
Residential	126,697	128,914	129,484
Commercial	19,429	19,413	19,479
Business Personal Property	19,530	18,026	18,047
Mineral Property	26,356	26,321	25,752
Total Exempt Properties	19,989	19,693	22,396
New Value			
New Value Market	\$ 606,063,078	\$ 790,340,315	\$ 1,246,738,214
New Value Taxable	\$ 454,636,747	\$ 628,461,868	\$ 962,832,962
Number of Personnel Full-time	86	86	86
Administration	6	6	6
Attorneys	-	1	2
Residential	17	17	17
Commercial	12	12	12
Business Personal Property	11	11	11
Market Analysts	5	5	5
Taxpayer Services	11	11	11
Geographic Information Systems	1	1	1
Information Systems	2	2	2
ARB Operations	3	3	3
Clerical & Administrative Support	17	18	17
Maintenance	2		
Seasonal Part-time Employees	20	20	20
	107	107	107
Number of Exemptions			
Homestead	69,044	69,287	70,275
Over 65 & S	26,697	27,333	27,975
Disabled Persons & S	4,623	4,438	4,199
Disabled Veteran Homestead & S	1,970	2,263	2,651
Disabled Veteran	4,373	4,444	4,458
Solar Panels	415	861	1,335
* 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				
	2021	2022	2023	2022-2023 \$ Change
EXPENDITURES:				
Total Personnel Services	\$ 5,934,036	\$ 6,265,712	\$ 6,861,709	\$ 595,997
Supplies & Operating Expenses	\$ 623,584	\$ 743,600	\$ 650,500	\$ (93,100)
Vehicle Expenses	\$ 36,000	\$ 31,000	\$ 55,000	\$ 24,000
Professional Services	\$ 1,962,382	\$ 2,324,092	\$ 1,890,847	\$ (433,245)
Capital Outlay	\$ 289,000	\$ -	\$ 186,000	\$ 186,000
Capital Lease	\$ 76,187	\$ 76,188	\$ -	\$ (76,188)
TOTALS	\$ 8,921,189	\$ 9,440,592	\$ 9,644,056	\$ 203,464
REVENUE SOURCES:				
Tax Unit Allocations	\$ 8,873,039	\$ 9,392,442	\$ 9,595,906	\$ 203,464
Interest Earnings	\$ 10,000	\$ 10,000	\$ 7,000	\$ (3,000)
Other Misc. Income	\$ 38,150	\$ 38,150	\$ 41,150	\$ 3,000
TOTALS	\$ 8,921,189	\$ 9,440,592	\$ 9,644,056	\$ 203,464

Appraisal /Operational Goals and Objectives

Appraisal Process

Beginning in August 2022, the District's appraisers started the inspection process for the tax year 2023. This process utilized the work of 45 real and personal property appraisers over eight months. The discovery process also used 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, if any improvements had been removed, and if any adjustments were necessary due to influences from outside the subject property.

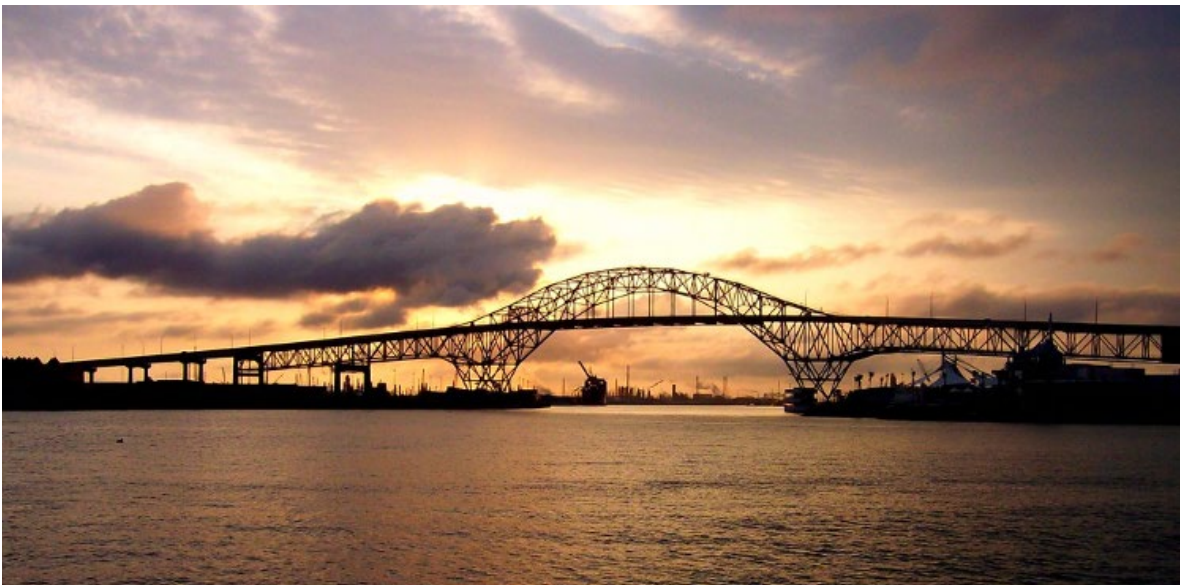
Unimproved real estate was also inspected. Appraisers were responsible for determining the amount of frontage on roads, their configuration, whether easements (utility, drainage, etc.) influenced the property, and whether the property was affected by negative or positive influences outside the subject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

Personal property (furniture, fixtures, machinery, equipment, and inventory) at local businesses was inspected on-site. 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 personal property's quality, quantity, and condition. The district's appraisers appraised approximately one-third of the 215,158 accounts.

Beginning in early February 2023, the Market Analyst Team and the Department managers started determining if any adjustment would be necessary to the district's schedules. This was accomplished by running sales ratio reports comparing 2022 values against sales occurring during the appraisal year. These reports were prepared for all property classes together and separately, as well as appraisal district-wide and by school district. It was determined that property sales throughout the district had moved slightly upward, and residential schedules had 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 Valuation Service and the income approach. This nationally recognized appraisal service specializes in commercial properties and is integrated within the

District's CAMA (Computer-Assisted Mass Appraisal) system. Once the improvements on a property are coded for use, type of 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 is calculated. As the District can confirm income and expense data for various 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" process 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 comprise approximately 19,479 industrial and utility properties and approximately 25,700 mineral properties. TY Pickett, Inc. is recognized as one of Texas's largest industrial appraisal firms, specializing in tax appraisals. Each year, appraisers from TY Pickett inspect all the industrial properties and many commercial properties with specialized equipment and inventory. This firm is also responsible for appraising natural resources (minerals) and utilities.



Appraisal of Property

Reappraisal and inspections for 2023 were performed using a combination of field visits and an office review of Pictometry aerial photography. NCAD performs this task using Pictometry and the District's GIS mapping systems. NCAD updates aeriels every two years and requires an on-site visit at least once every three years. When changes to the property's footprint 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 use this information to perform the inspections for the following year. This allows the appraiser to view all properties from the front and rear of the home and facilitates a better understanding of what the property consists of than only using a "from the road" inspection. NCAD has the Pictometry photos flown biennially as near the January 1 appraisal date as possible.

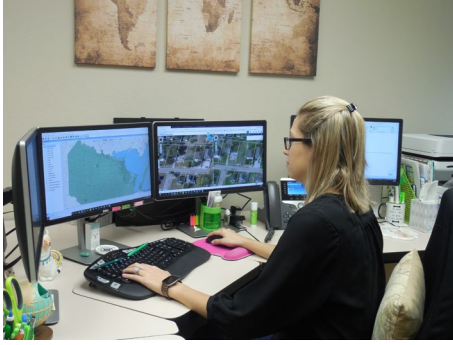
Market Analysis

The PACS CAMA (Computer Assisted Mass Appraisal) system used by Nueces County Appraisal District can perform regression analysis as an appraisal method. This system 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 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. A significant number of sales are required to use this approach more efficiently. Our Market Analysis department continues to analyze and use sales data to determine market trends. This team is responsible for conducting an intensive search for sales information and verifying 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.

Open-Space Special Appraisal

In 2023, the district worked with the Agricultural Committee to determine guidelines for various agricultural property uses in Nueces County. These guidelines were used to question property owners who had applied for the special appraisal in previous years but still needed to meet the guidelines criteria. The property tax code allows the Chief Appraiser to require new applications when warranted, and properties outside the guidelines must reapply. In most cases, the property owner did this voluntarily.

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 have a north orientation, a scale bar, a measurement tool, and identifying features. They comply 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.

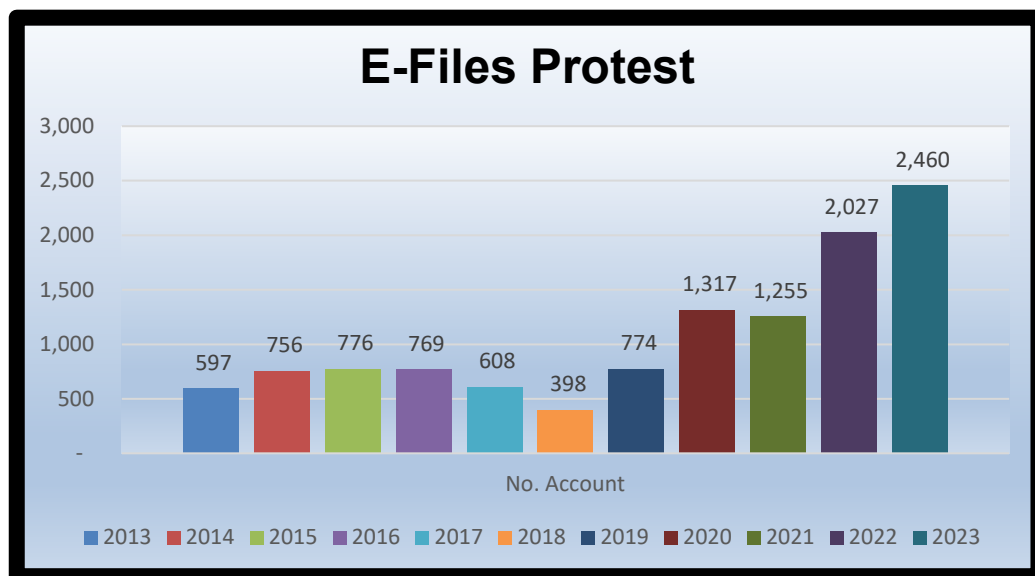
Land Schedules

The Nueces County Appraisal District uses GIS maps and viewers to create its land schedules. To do this, the GIS Department has developed a system that color codes each property based on its assigned value per acre or 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.

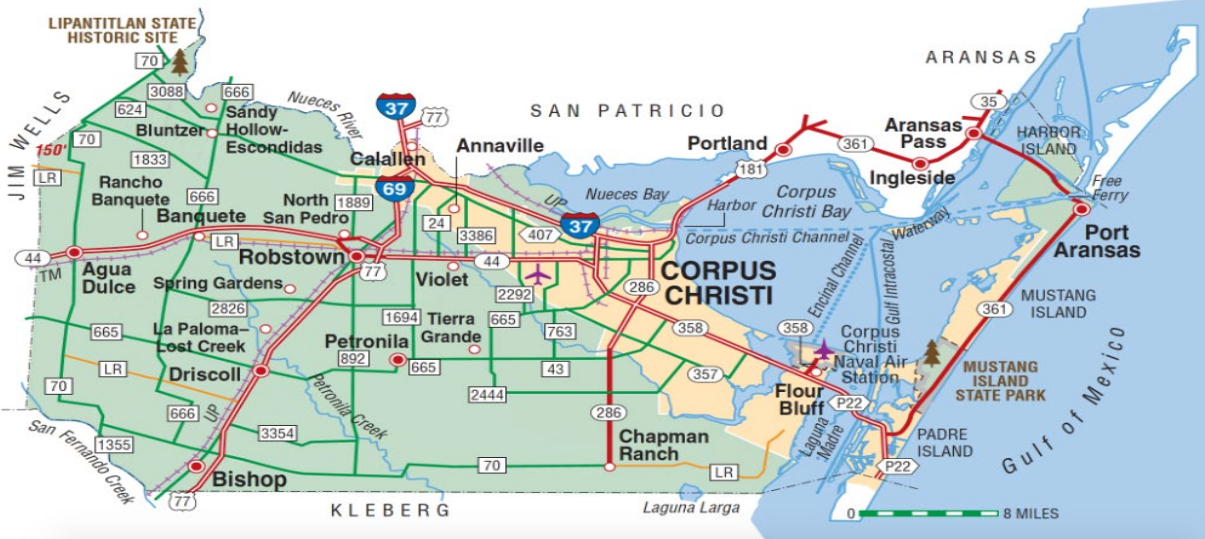
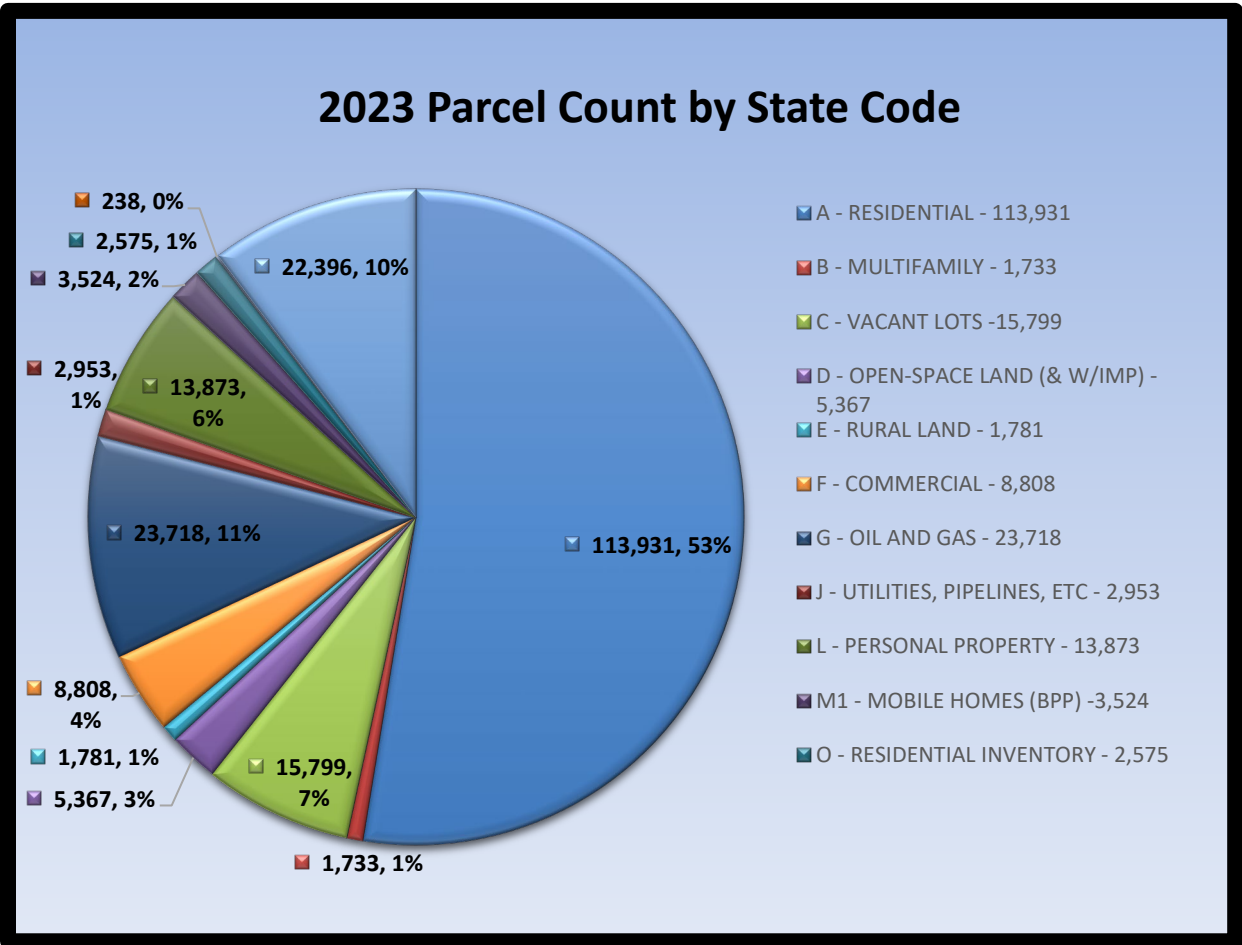


Online Appeals

All appraisal districts in Texas have been offering online appeals since 2013. During the 2023 protest period, Nueces County Appraisal District had the ability for taxpayers to file their valuation appeals online for the 10th year. This appeal process is considerably more efficient than the other methods of appeal (informal in-office visits and formal ARB hearings). The online appeal process allows a taxpayer to file the appeal, submit evidence, and accept or reject any offer made by the district. A formal appeal is automatically set up if an agreement cannot be reached. The district received and processed 2,460 online appeals for 2023.



County Parcel Comparison



Appraisal Review Board Statistical Information

Nueces County Appraisal District Appeals to the Appraisal Review Board Statistical Information			
	2021	2022	2023
Inquiries from the Ticketing System *	14,433	16,870	22,182
Total Appeals to the ARB	23,640	28,465	39,134
On-line protest	1,255	2,072	2,460
Property owner protest	12,101	14,971	20,919
Tax consultant protest **	11,515	13,433	18,066
Protest Scheduled for Formal Hearing	20,149	25,028	33,187
Settled informal	13,315	16,690	24,740
ARB determined value	1,152	1,798	2,858
Withdrawn	2,930	2,892	2,070
Dismissed	46	26	42
ARB Denied	1,208	1,623	1,634
No shows	2,531	3,321	4,288
ARB Top-line	1,924	1,855	2,858
Other	534	260	644
Total Appeals by Department			
Residential	13,342	19,003	27,873
Commercial	5,987	6,007	6,122
Business Personal Property	2,471	2,424	2,736
Industrial/Minerals	1,840	1,031	2,403
Arbitrations filed with the TX. Comptroller Office by Department			
Residential	38	43	133
Commercial	169	86	153
Business Personal Property	49	68	89
Total Arbitrations	256	197	375
Lawsuits filed in District Court			
Filed in current year ***	102	161	242
Resolved- Current and pass years	84	89	217
Pending - Current and pass years	186	220	286
<i>* Ticketing System Inquiries, include voicemail and all requests/questions for information online only, does not include direct inquiries.</i>			
<i>** Some accounts- both owner and agent filed a protest</i>			
<i>*** Filed lawsuits may include amended petitions for additional years and multiple properties/parcels (for example, 400 properties in one petition).</i>			
Note: Totals are fluid and constantly changing			

Legislative Changes

The 2023 88th Texas Legislature produced many pieces of legislation that affect the operation of appraisal districts and taxpayer exemptions and rights. This list does not cover every Code affected but focuses on those affecting our day-to-day work.

- **SB 2**

Relates to Section 6.0301, Board of Directors (BOD). in Populous Counties. This applies only to CAD, which has a population of 75,000 or more. CADs governed by nine B.O.D. will have five directors appointed by taxing units, and three directors will be elected by majority vote at the general election for state and county officers by county voters. The county assessor-collector serves as an ex-officio director. Effective July 1, 2024.

Relates to Section 6.41. A BOD acting as an appointing authority must make appointments to the Appraisal Review Board (ARB) by majority vote, with at least two board members of the majority elected members of the BOD. Effective July 1, 2024.

Relates to Section 11.13, Residence Homestead. An adult is entitled to exemption from taxation by a school district of \$100,000 from \$40,000 of the appraised value of the homestead. Effective on passage of H.J.R. 2 by voters.

Relates to Section 23.231, Circuit Breaker Limitation on Appraised Value of Real Property Other than Residence Homestead. For Non-homestead property: an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of (1)the market value of the property for the most recent tax year that the appraisal office determined the market value; (2)the sum of (A)20 percent of the appraised value of the property for the preceding tax year; (B)the appraised value of the property for the preceding tax year; and (C)the market value of all new improvements to the property. The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the property owner ceases to own the property. Effective January 1, 2024.

Relates to Section 25.19, Notice of Appraised Value. The circuit breaker limitation provided under section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation expires December 31, 2026, unless the Texas Legislature extends this expiration date, beginning in the 2027 tax year. Effective January 1, 2024.



George Oxford Miller

- **HB 1285**
Relates to Section 6.052, Taxpayer Liaison Officer (TLO). For counties with a population of more than 120,000, they shall appoint a TLO who shall serve at the board's pleasure. The BOD may appoint one or more deputy TLOs to assist the TLO in performing the officer's duties. TLO is primarily responsible for assisting taxpayers. The BOD shall annually evaluate the performance of the TLO and deputy TLO if applicable. Effective January 1, 2024.

- **HB 1228**
Relates to Section 41.461, Notice of Certain Matters before Hearing; Delivery of Requested Information. A chief appraiser shall deliver the information requested by the property owner or the agent of the property owner electronically if the property owner or agent has elected to receive electronic communications from the chief appraiser. Effective January 1, 2024.

Relates to Section 41.47, Determination of Protest. The board shall deliver electronically if the property owner or agent of the owner has elected to receive electronic communications under Section 1.085 or by certified mail.

- **HB 1801**
Relates to Section 11.43, Application for Exemption. The Chief Appraiser shall develop a program for periodic review of each homestead exemption to confirm that the exemption still qualifies. Review must be conducted at least once every five tax years. Effective September 1, 2023.

- **HB 4077**
Relates to Section 11.43, Application for Exemption. If a person who receives an exemption under Section 11.13, other than an exemption under section 11.13 (c or d) for an individual 65 years of age or older, in a tax year becomes 65 years of age in the next tax year, is entitled to receive this exemption without requiring the person to apply for otherwise requests the exemption if: (1) the information is in the record of the appraisal district records. (2) the information the Texas Department of Public Safety provided to the appraisal district. Effective January 1, 2024

- **HB 41.13**
Relates to Section 41.13. Protest Hearing Database. The Chief Appraiser shall create and maintain a publicly available and searchable Internet database that contains information regarding protest hearings conducted by the appraisal review board established for the district. Effective January 1, 2023

- **SB 2355**
Relates to Section 41A.1a. Post Appeal Administrative Procedures. An arbitration award or settlement reached between the parties to an arbitration is considered the final determination of an appeal. Effective January 1, 2023

Exemption Data

Exemptions

NCAD is responsible for administering all property tax exemptions provided for in the property tax code. To maintain accuracy in this effort, the district has revised its procedures to review these exemptions on a periodic schedule. The district has also worked with the various city water and several departments to determine if homestead exemptions are correctly granted. This effort is being made to help ensure the accuracy of the appraisal roll.



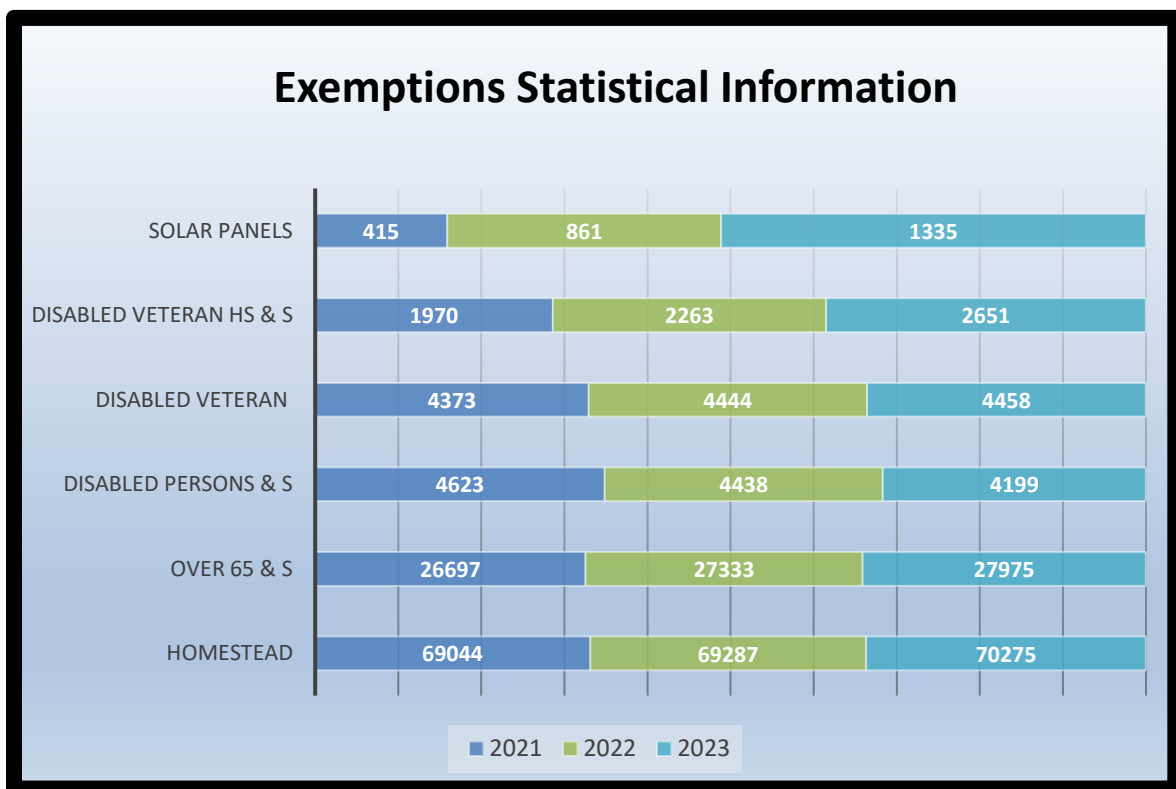
The Nueces County Appraisal District administers all property tax exemptions granted county-wide as described in Chapter 11 of the Property Tax Code. The most common exemptions granted by the taxing units in Nueces County pertain to homesteads. These exemptions include state-mandated homestead, optional 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 recipients of exemptions requesting current documentation for their right to the exemption.

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 that applies 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 2,651 accounts that qualify for 100% disabled veterans homestead exemptions and 4,458 properties with 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.

The appraisal district currently has eleven employees who handle exemptions and records. These employees have been trained to be courteous to our customers, knowledgeable, and fair in processing all exemptions. They also understand that they must follow the Property Tax Code to grant any exemptions applied adequately for and deny any that do not qualify.

In 2023, Governor Abbott signed SB2 into law. SB2 was one of many property tax-related bills passed during the 88th legislative regular and special sessions, which ended July 13, 2023. SB2 raised the homestead exemption on school property taxes to \$100,000 from \$40,000.

All entities in Nueces County grant the various homestead-related exemptions mandated by law. The County of Nueces, schools, and 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. Death records are reviewed regularly to verify that the exemption is valid.



Notice and Equalization Process

Notices of Appraised Value

On April 03, 2023, the Nueces County Appraisal District mailed all real property appraisal notices to the taxpayers of Nueces County. Industrial and mineral notices were mailed on May 12, 2023, and personal property notices were mailed on June 16, 2023. Approximately 213,000 notices were mailed to property owners, and those with multiple parcels were mailed together. This was done using 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 15th or within 30 days after delivery of notice of appraised value, whichever is later. Personal property is given until April 1st to file their renditions, and 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 the 15th of May. The appeal deadline for personal property was thirty days after the delivery of appraisal notices. Many industrial properties include inventory and other personal property requiring later notice. The appeal deadline for industrial and mineral properties was thirty days after the delivery of notices. The district met all the notice deadlines set by the property tax code.

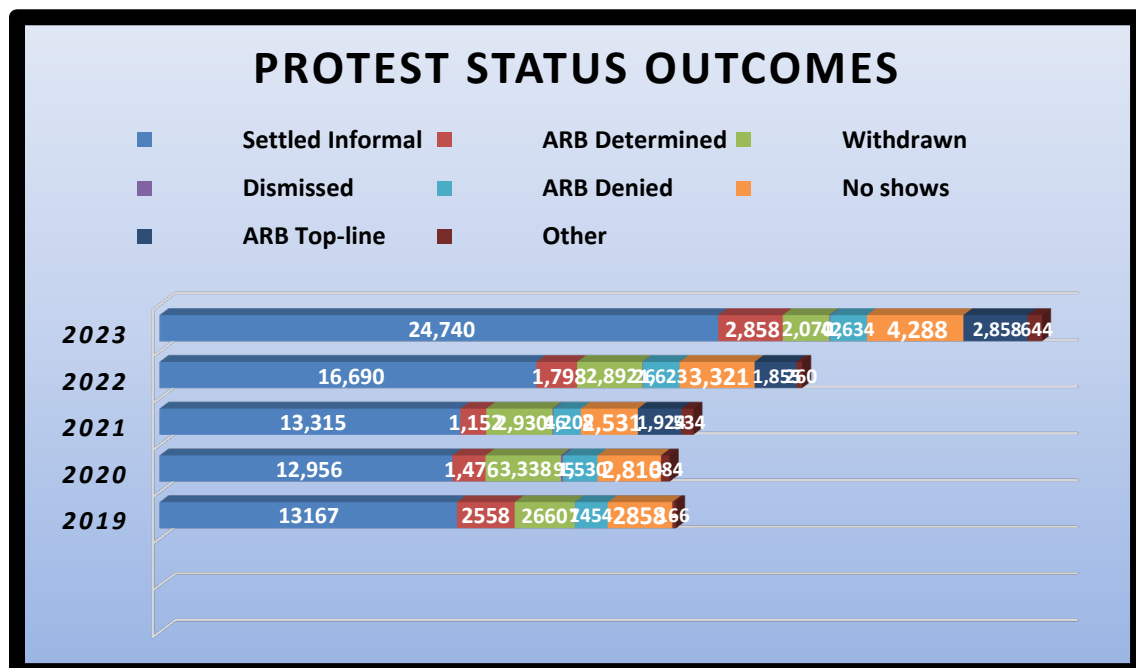
The Nueces County Appraisal District Board of Directors, the governing body responsible for overseeing the Nueces County Appraisal District, approved the Chief Appraiser’s recommendation to mail a notice of appraised value to all property owners, regardless of value, ownership, or exemption changes. The Chief Appraiser also recommended that the tax estimate remain on the appraisal notices. NCAD uses a mailing service for all accounts to ensure efficient delivery of these notices.

The NCAD began hearing informal appeals on April 4, 2023. Informal appeals allow the property owner to meet with an appraiser to discuss the appraisal of their property. The owner can present evidence to the appraiser and see how their property was appraised. If an error is discovered or evidence is presented that changes the opinion of value, the appraiser can adjust 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 online appraisal appeals on real property accounts starting in 2013. The taxpayer can file a protest using this process and present evidence to the district for review. The information is then considered, an offer is made to settle, or the taxpayer is informed that no change will be made, and the property 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 come to the district's office physically.

Formal appeals for tax year 2023 began on May 15, 2023. A total of 55 hearing days were scheduled, and 39,139 protests were filed with the Appraisal Review Board.



2023 Tax Rates

2023 Tax Rates for Nueces County						
Jurisdiction	Code#	Discount	Total	Homestead	Over 65	Disabled
Nueces County	1	NO	0.237411	20%-\$5,000 Min	62,500	62,500
Farm to Market Road	2	NO	0.002842	20%-5,000 Min+3,000	62,500	62,500
Hospital	4	NO	0.085242	20%-\$5,000 Min	62,500	62,500
City of Agua Dulce	10	NO	0.47	20%-\$5,000 Min	60,000	60,000
City of Bishop	12	YES	0.67	0	5,000	3,000
City of Corpus Christi	13	NO	0.599774	10%-5,000 Min	50,000	50,000
City of Driscoll	14	NO	0.300933	0	0	0
City of Port Aransas	15	NO	0.195019	20%-\$5,000 Min	20,000	20,000
City of Robstown	16	NO	0.715539	0	10,000	0
Agua Dulce ISD	20	NO	0.991	100,000	10,000	10,000
Banquete ISD	21	NO	1.19406	100,000	10,000	10,000
Bishop CISD	22	NO	0.98861	20%-5,000 Min+100,000	20,900	10,000
Calallen ISD	23	NO	1.0199	100,000	65,000	65,000
Corpus Christi ISD	24	NO	0.969	100,000	60,000	60,000
Del Mar College District	25	NO	0.237002	5,000	50,000	50,000
Driscoll ISD	26	NO	1.095197	100,000	10,000	10,000
Flour Bluff ISD	27	NO	0.7682	100,000	50,000	50,000
London ISD	28	NO	1.1692	100,000	10,000	10,000
Port Aransas ISD	29	YES	0.7432	20%-5,000 Min+100,000	20,000	20,000
Robstown ISD	30	NO	1.2575	100,000	10,000	10,000
Tuloso-Midway ISD	32	NO	0.9252	20%-5,000 Min+100,000	10,000	10,000
West Oso ISD	33	NO	0.9789	100,000	10,000	10,000
NC Emergency Service District. #2	42	NO	0.03	5,000	13,000	13,000
NC Emergency Service District. #3	43	NO	0.1	20%-\$5,000 Min	60,000	60,000
NC Emergency Service District. #5	45	NO	0.1	20%-\$5,000 Min	60,000	60,000
NC Emergency Service District. #6	46	NO	0.060399	0	0	0
STWA	50	NO	0.070374	1% or 5,000 Min	12,000	12,000
Drainage #2	52	NO	0.327568	20%-\$5,000 Min	60,000	60,000
Drainage #3	53	NO	0.146265	20%-\$5,000 Min	60,000	60,000
NC Emergency Service District. #1	61	NO	0.1	20%-\$5,000 Min	60,000	60,000
NC Emergency Service District. #4	64	NO	0.091563	5,000	10,000	10,000
Downtown Management District. - Land	78	NO	0.4	0	0	0
Downtown Management District.-Improvements	79	NO	0.05	0	0	0

Public Service

The Nueces County Appraisal District strives to provide the property owners and taxing entities of Nueces County with 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 and using the district's website. www.ncadistrict.com.

The Chief Appraiser, Ramiro "Ronnie" Canales, has volunteered numerous times to speak on various topics about the appraisal district's operations and issues of interest to citizens, service organizations, and public entities. Topics include general operations, exemptions, protest procedures, and new legislation. This transparency has allowed these citizens to put a "face" on the appraisal district and ask questions one-on-one.

The district maintains a close relationship with the entities and attends meetings when requested. During the entities' budget process, the district sends the estimated appraisal information as early as possible while ensuring 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 the entities concerning the roll. The district's website provides appraisal information on all properties, a historical listing of values over ten years, exemption information, and ownership. The site also provides:

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

Appraisal District Satellite "Mobile" Workshops

Nueces County Appraisal District (NCAD) offers an opportunity for all property owners to discuss their property value matters without the need to travel. For several years, the district has arranged to take office on the road over specific weekend dates during the protest season for those who would otherwise have to travel to downtown Corpus Christi during regular business hours. The mobile offices include everything necessary for those who wish to discuss property values face-to-

face with appraisers and key district staff and informally settle disputes between property owners and the appraisal district. Property owners in Nueces County who wish to protest their property values may attend any of the three Saturday workshops.

Accomplishments

2023 was a busy time for the Nueces County Appraisal District. The Legislature implemented several changes, and the results were published. Thanks to the hard work of the district's employees, we met all requirements.

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.

School District Property Value Study Government Code Section 403.302 2023 Preliminary Finding

The Texas Comptroller's Property Tax Assistance Division (PTAD) conducted a school district property value study (PVS) in 2023. The PVS aims to ensure equitable distribution of state funding for public education. Texas Comptroller of Public Accounts conducts a property value study to determine the total taxable value of all property in each school district at least once every two years. PTAD conducts the School District PVS to estimate a school district's taxable property value and certifies those values to the education commissioner. The School District PVS results can affect a school district's state funding. The property value study results have been released, although preliminary. The preliminary findings for the Property Value Study determined that NCAD's local value is valid in all thirteen independent school districts, and local value will be certified.

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 each appraisal district's appraisal standard, procedures, and methodology. Mandatory requirements for each appraisal district include having up-to-date appraisal maps, having property inspections that match the district's records, requiring written procedures, reproducing the values using the procedures and appraisal records, and the ability to produce requested data promptly. These requirements consist of over 200 items. NCAD meets many of the requirements in all categories.

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 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) 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 board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	FAIL
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	Needs Some Improvement
Taxpayer Assistance	Meets
Operating Procedures	Meets
Appraisal Standards, Procedures and Methodology	Meets

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	15	88
Taxpayer Assistance	20	19	95
Operating Procedures	26	25	96
Appraisal Standards, Procedures and Methodology	28	26	93

Top Taxpayer Report for Nueces County

For Entity : NUECES COUNTY

Year: 2023

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
787217	FLINT HILLS RES LLC-WEST PLANT	\$1,862,969,093	\$1,849,308,403
787363	VALERO REFINING TEXAS LP (W)	\$1,662,099,575	\$1,656,308,005
787342	CITGO REFG/CHEM CO LP	\$790,558,394	\$784,729,264
787227	VALERO REFINING TEXAS LP (E)	\$707,345,905	\$706,390,895
787224	AEP TEXAS INC-09N	\$517,346,650	\$517,346,650
695037	EQUISTAR CHEMICALS LP	\$450,375,620	\$437,357,910
787216	FLINT HILLS RES LLC-EAST PLANT	\$515,443,027	\$388,624,367
745323	CORPUS CHRISTI POLYMERS LLC	\$536,621,768	\$329,200,008
787290	BUCKEYE TEXAS PROCESSING LLC	\$271,896,560	\$271,063,940
787213	VALERO MARKETING & SUPPLY	\$253,598,060	\$253,598,060
787336	CELANESE LTD	\$237,027,430	\$231,558,180
787323	VALLEY CROSSING PIPELINE LLC	\$212,014,010	\$212,014,010
801480	FLINT HILLS RES LLC-WEST PLANT	\$206,058,450	\$206,058,450
787385	AVANGRID RENEWABLES, LLC	\$191,854,470	\$191,854,470
593131	FLINT HILLS RESOURCES	\$182,208,023	\$177,033,003
745107	EPIC Y-GRADE LOGISTICS LP	\$177,735,440	\$175,637,520
787346	EQUISTAR CHEMICALS LP	\$163,514,210	\$163,264,410
801478	CITGO REFG/CHEM CO LP-PLT	\$142,292,560	\$142,292,560
787295	NET MEXICO PIPELINE PARTNERS	\$138,474,800	\$138,474,800
787322	CHAPMAN RANCH WIND I LLC	\$130,571,990	\$130,571,990
787289	BUCKEYE TEXAS HUB LLC	\$119,307,190	\$114,918,290
758746	EPIC Y-GRADE LOGISTICS LP	\$225,726,250	\$112,863,125
787325	EF TERMINALS CORPUS CHRISTI	\$116,145,540	\$108,558,170
787311	VALERO PARTNERS CORPUS EAST LLC	\$100,963,415	\$100,963,415
787264	ELECTRIC TRANSMISSION OF TEXAS-09N	\$99,469,320	\$99,469,320
680263	CORPUS CHRISTI RETAIL VENTURE LP	\$98,995,145	\$98,995,145
538679	VALERO REFINING - TEXAS LP	\$98,827,088	\$98,826,088
535341	BUTT H E GROCERY CO	\$95,670,788	\$95,670,788
787390	EPIC CRUDE TERMINAL COMPANY LP	\$92,123,960	\$82,477,090
787238	NUECES BAY WLE LP	\$100,457,700	\$81,397,530
533578	CITGO REFG/CHEM CO LP-PLT	\$80,328,483	\$80,328,483
801477	NUSTAR LOGISTICS LP	\$80,000,000	\$80,000,000
787239	BARNEY M DAVIS LP	\$100,628,780	\$77,736,230
523737	BAY AREA HEALTHCARE GROUP LTD	\$71,291,452	\$71,291,452
787302	MAGELLAN PROCESSING COMPANY	\$67,526,970	\$67,526,970
787312	VALERO PARTNERS CORPUS WEST LLC	\$63,682,565	\$63,682,565
422364	TRT DEVELOPMENT COMPANY	\$61,249,464	\$61,249,464
787272	EAGLE FORD PIPELINE LLC	\$60,975,490	\$60,975,490
801479	FLINT HILLS RES LLC-EAST PLANT	\$57,654,260	\$57,654,260
793679	PRE BAYPOINT LLC	\$56,017,204	\$56,017,204
781213	ARIZA (CORPUS) OWNER LLC	\$54,243,790	\$54,243,790
781612	5750 CURTIS CLARK DR LLC ETALS	\$49,000,000	\$49,000,000
787403	HEP JAVELINA COMPANY LLC	\$49,023,360	\$48,970,860
545108	AEP TEXAS CENTRAL CO	\$48,828,858	\$48,828,858
575196	ENTERPRISE FM TRUST	\$48,253,961	\$48,253,961
728517	RAINIER MOORE PLAZA ACQUISITIONS LLC	\$47,737,030	\$47,737,030
689308	ERF PORT ARANSAS INC	\$47,442,094	\$47,442,094
787370	EPIC CRUDE PIPELINE LP	\$52,969,370	\$46,613,050
758427	SPECTRUM GULF COAST LLC	\$46,435,342	\$46,435,342
787233	ENTERPRISE GC LLC-09N	\$46,883,070	\$46,309,590

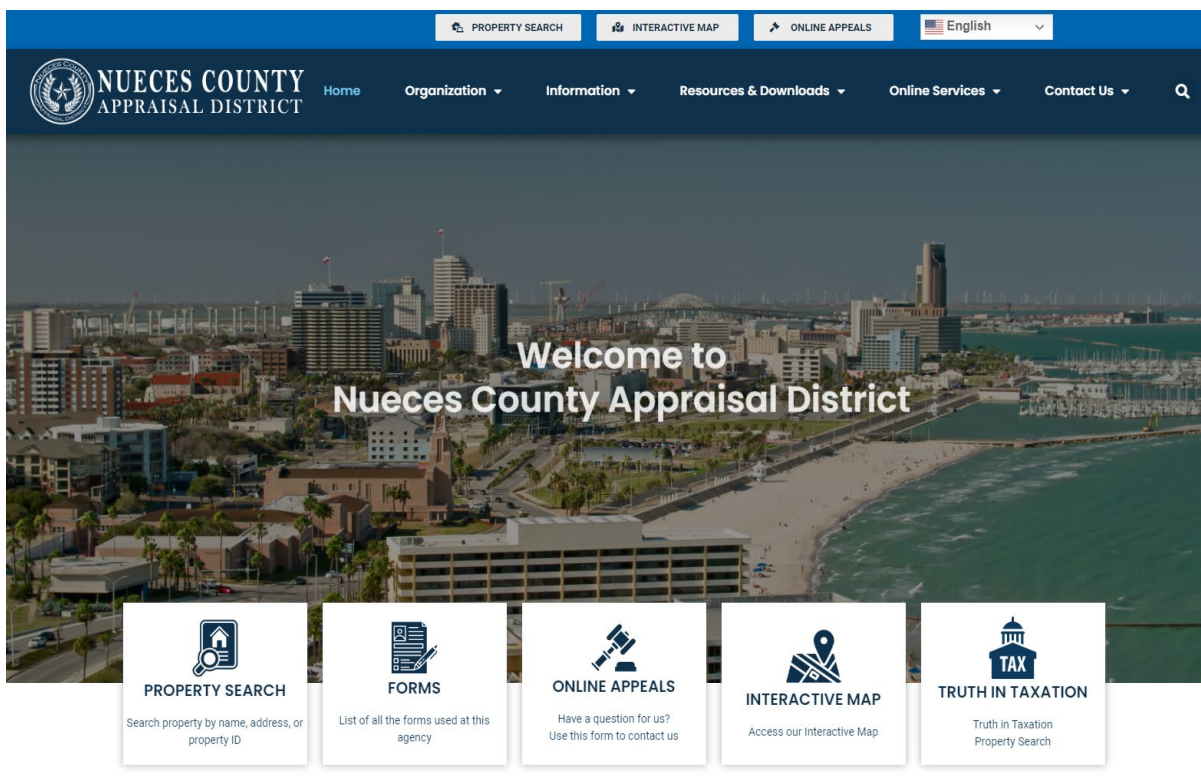
Nueces County Appraisal District Website

NCAD website provides:

- Taxing unit information.
- Property search of subdivisions and abstracts.
- Interactive Map
- A link to the current Texas Property Tax Code.
- Current tax rate and exemption information.
- Agricultural open-space and timber guidelines.
- The district's current Mass Appraisal Report, Reappraisal Plan, etc.
- Forms – exemptions, renditions, special appraisal, etc.
- Online Appeals
- Truth in Taxation Property Search
- A link to the Tax Office payment information.


The website is reviewed frequently throughout the year to update information as necessary and add items that might interest users.


For more information, visit our website: [Nueces County Appraisal District \(nuecescad.net\)](http://nuecescad.net)








Contact Information


 201 N. Chaparral Street
Corpus Christi, TX 78401

 (361) 881-9978

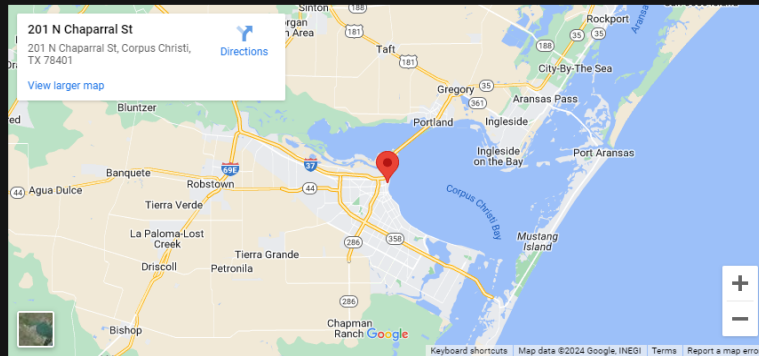
 info@nuecescad.net

 Chief Appraiser
Ramiro "Ronnie" Canales

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

 Employment with NCAD:
View Openings

Location Map



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For additional copies, contact:

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