

Nueces County Appraisal District 2024 Annual Report





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Nueces County Appraisal District
January 2024**

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.....	17
Legislative Changes	18
Exemption Data	21
Notice and Equalization Process	23
2024 Tax Rates	25
Public Service	26
Accomplishments.....	27
Top Taxpayer Report for Nueces County	31
Nueces County Appraisal District Website	32

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 2024 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.

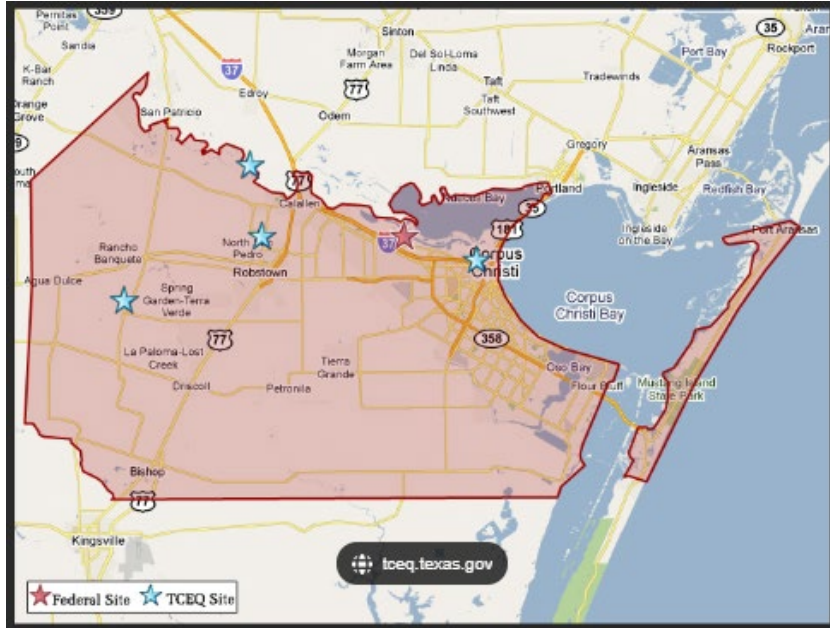
Nueces County is situated on the Gulf of Mexico southeast of San Antonio. It is bounded north by the Nueces River and east by the Gulf of Mexico. Nueces County comprises 847 square miles of the Coastal Prairies region. The county seat and largest city, Corpus Christi, is 210 miles southwest of Houston 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 crossed 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	London ISD
Robstown ISD	Flour Bluff ISD
Bishop CISD	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	Drainage District #2
Del Mar College	Fire District #2	Drainage District #3
South Texas Water Authority	Fire District #3	Nueces County Water #4
Kennedy County Ground Water	Fire District #4	Banquete Water District #5
Downtown Mgmt. Dist. IMP/Land	Fire District #5	
	Fire District #6	

Governance

Board of Directors

The 2024 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 2024 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
- Susie Sullivan
 - Place 2 – Appointed
 - Corpus Christi ISD
- Gabriele Hilpold
 - Place 5 – Appointed
 - Nueces County
- DeeAnna Heavilin
 - 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 2024 Appraisal Review Board Members consisted of the following members:

Lee Tiller – Chairman	Gaye White
Cindra Evans – Secretary	Joseph (Joe) Turner
Karen Green	Davoud Nasr
Shelly Krumnow	Brain McCabe
Eulogia De La Cruz-Rodriguez	

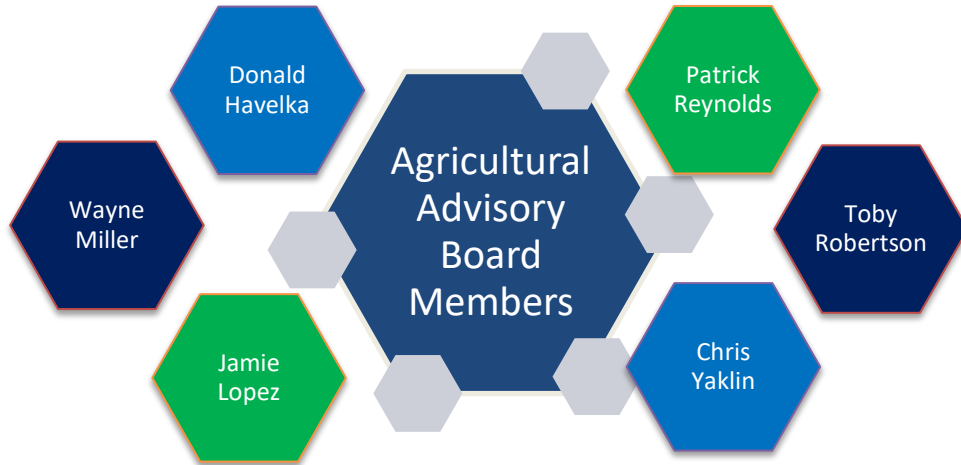
The 2024 Appraisal Review Board Auxiliary Members consisted of the following members:

Xavier Gonzalez	Fernando Garcia
Israel Cantu	Janet Lumley
Kristi Kirchoff	Sandra Kay Diaz
Daniel Gallegos	Donna Gadberry
Monica Simoncelli	Sylvia Benavides
Maria “Ruby” 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			
	2022	2023	2024
Financial Budget	\$ 9,440,592	\$ 9,644,056	\$ 10,103,686
Nueces County Market Value	\$ 54,104,614,053	\$ 65,688,884,261	\$ 65,869,162,784
Nueces County Taxable Value	\$ 40,012,761,122	\$ 47,984,941,037	\$ 47,387,734,413
Number of Parcels	212,367	215,158	217,094
Residential	128,914	129,484	132,186
Commercial	19,413	19,479	18,150
Business Personal Property	18,026	18,047	17,752
Mineral Property	26,321	25,752	24,051
Total Exempt Properties	19,693	22,396	24,955
New Value			
New Value Market	\$ 790,340,315	\$ 1,246,738,214	\$ 1,426,955,557
New Value Taxable	\$ 628,461,868	\$ 962,832,962	\$ 1,169,210,905
Number of Personnel Full-time	86	86	86
Administration	6	6	6
Attorneys	1	2	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	18	17	17
Maintenance			
Seasonal Part-time Employees	20	20	20
	107	107	107
Number of Exemptions			
Homestead	69,287	70,275	72,317
Over 65 & S	27,333	27,975	30,163
Disabled Persons & S	4,438	4,199	3,409
Disabled Veteran Homestead & S	2,263	2,651	3,094
Disabled Veteran	4,444	4,458	4,549
Solar Panels	861	1,335	1,602
* 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					
	2022	2023	2024	2023-2024 \$ Change	2023-2024 % Change
EXPENDITURES:					
Total Personnel Services	\$ 6,265,712	\$ 6,861,709	\$ 6,950,897	\$ 89,188	1.30%
Supplies & Operating Expenses	\$ 743,600	\$ 650,500	\$ 682,289	\$ 31,789	4.89%
Vehicle Expenses	\$ 31,000	\$ 55,000	\$ 55,000	\$ -	0%
Professional Services	\$ 2,324,092	\$ 1,890,847	\$ 2,415,500	\$ 524,653	27.75%
Capital Outlay	\$ -	\$ 186,000	\$ -	\$ (186,000)	-100.00%
Capital Lease	\$ 76,188	\$ -	\$ -	\$ -	0%
TOTALS	\$ 9,440,592	\$ 9,644,056	\$ 10,103,686	\$ 459,630	4.77%
REVENUE SOURCES:					
Tax Unit Allocations	\$ 9,392,442	\$ 9,595,906	\$ 10,001,586	\$ 405,680	4.23%
Interest Earnings	\$ 10,000	\$ 7,000	\$ 60,000	\$ 53,000	757.14%
Other Misc. Income	\$ 38,150	\$ 41,150	\$ 42,100	\$ 950	2.31%
TOTALS	\$ 9,440,592	\$ 9,644,056	\$ 10,103,686	\$ 459,630	4.77%

Appraisal /Operational Goals and Objectives

Appraisal Process

Beginning in August 2023, the District's appraisers started the inspection process for the tax year 2024. 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 217,094 accounts.

Beginning in January 2024, 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 2023 values against sales occurring during the appraisal year. These reports were prepared for all property classes together and separately, and 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 4,000 industrial, business personal property and utility properties and approximately 38,000 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 2024 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.

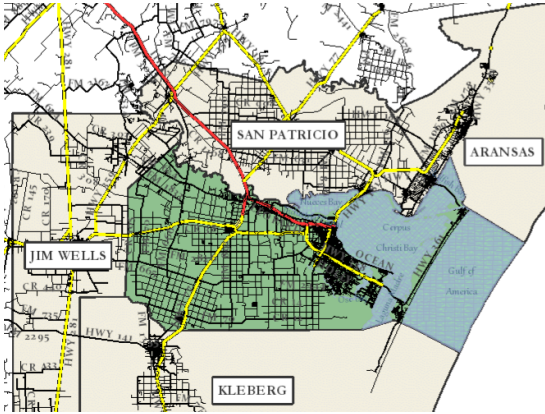
Market Analysis

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 2024, 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.

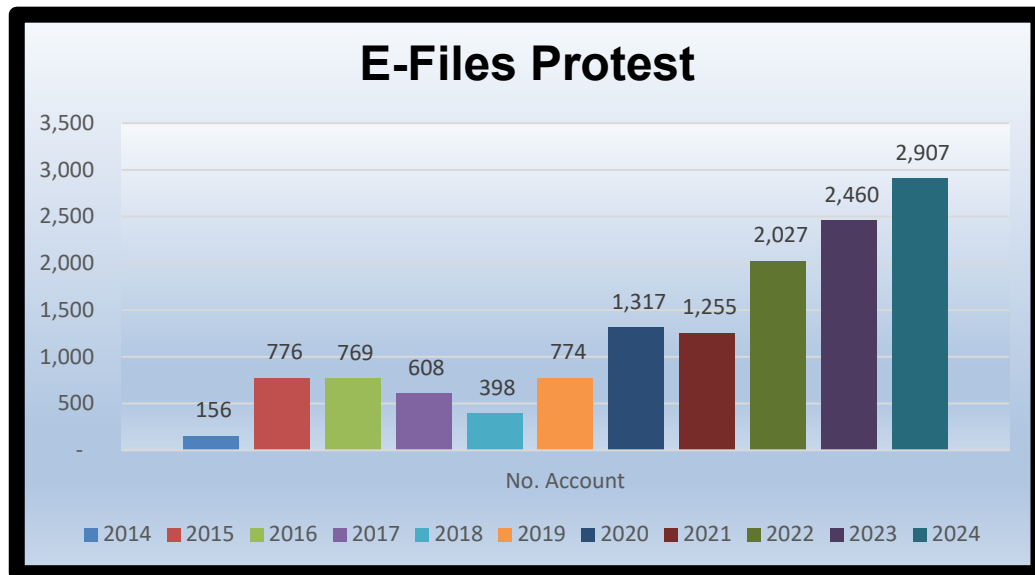
Land Schedules

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.

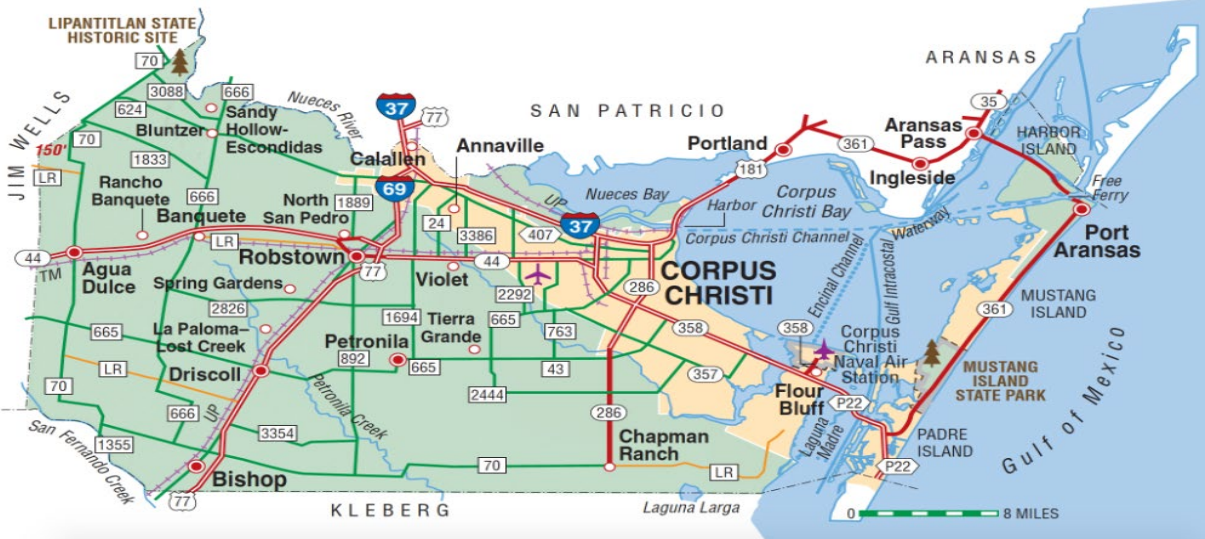
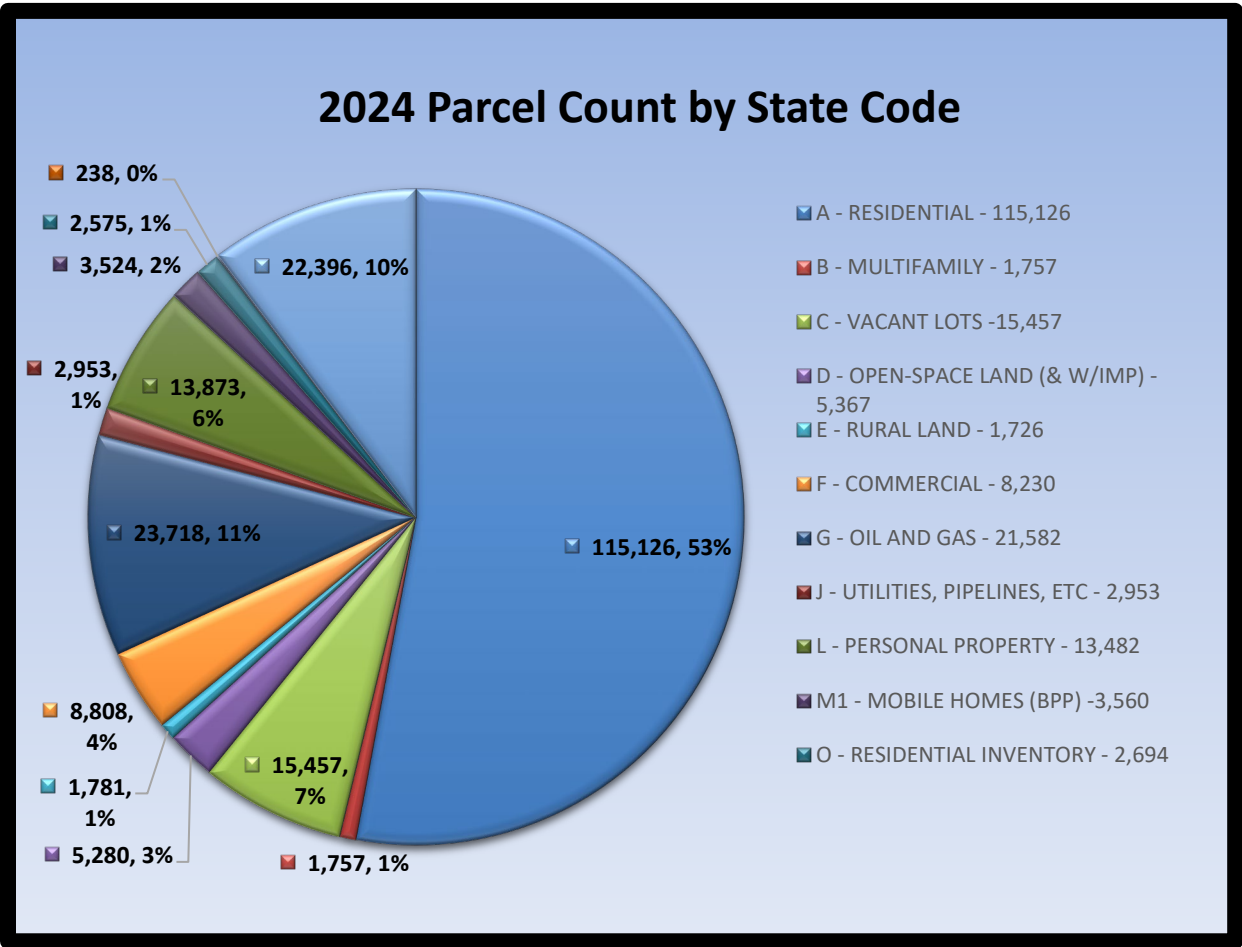


Online Appeals

All appraisal districts in Texas have been offering online appeals since 2013. During the 2024 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 2,970 online appeals for 2024.



County Parcel Comparison



Appraisal Review Board Statistical Information

Nueces County Appraisal District Appeals to the Appraisal Review Board Statistical Information				
	2021	2022	2023	2024
Inquiries from the Ticketing System *	14,433	16,870	22,182	18,363
Total Appeals to the ARB	23,640	28,465	39,134	35,622
On-line protest	1,255	2,072	2,460	2,907
Property owner protest	12,101	14,971	20,919	15,422
Tax consultant protest **	11,515	13,433	18,066	20,199
Protest Scheduled for Formal Hearing	20,149	25,028	33,187	29,716
Settled informal	13,315	16,690	24,740	20,053
ARB determined value	1,152	1,798	2,858	4,977
Withdrawn	2,930	2,892	2,070	1,799
Dismissed	46	26	42	124
ARB Denied	1,208	1,623	1,634	2,272
No shows	2,531	3,321	4,288	4,093
ARB Top-line	1,924	1,855	2,858	1,890
Other	534	260	644	414
Total Appeals by Department				
Residential	13,342	19,003	27,873	24,751
Commercial	5,987	6,007	6,122	6,223
Business Personal Property	2,471	2,424	2,736	2,762
Industrial/Minerals	1,840	1,031	2,403	1,886
Arbitrations filed with the TX. Comptroller Office by Department				
Residential	38	43	133	189
Commercial	169	86	153	163
Business Personal Property	49	68	89	93
Total Arbitrations	256	197	375	445
Lawsuits filed in District Court				
Filed in current year ***	102	161	242	245
Resolved- Current and pass years	84	89	217	255
Pending - Current and pass years	186	220	286	229
<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 a nine-member Board of Directors 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 on December 31, 2026, unless the Texas Legislature extends this expiration date, beginning in the 2027 tax year. Effective January 1, 2024.

▪ **HB 1285**

Relates to Section 6.052, Taxpayer Liaison Officer (TLO). Counties with a population of more than 120,000 shall appoint a taxpayer liaison officer 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 the periodic review of each homestead exemption to

confirm that the exemption still qualifies. A 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

- **SB 617**

Relates to Section 25.025. Confidentiality of Certain Home Address Information. This section added (27) a customs and border protection officer or border patrol agent of the United States Customs and Border Protection or the spouse, surviving spouse, or adult child of a customs or border protection officer or border patrol agent. Effective May 19, 2023

- **HB 1911**

Relates to Section 25.025. Confidentiality of Certain Home Address Information. This section added (27) a current officer or former employee or contract staff member of a university health care provider at a correction facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice department; and (28) a current or former attorney for the Department of Family and Protective Services. Effective June 9, 2023

- **HB 1525**

Relates to Section 25.025. Confidentiality of Certain Home Address Information. This section added (27) a current or former attorney for the Department of Family and Protective Services. Effective June 18, 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.

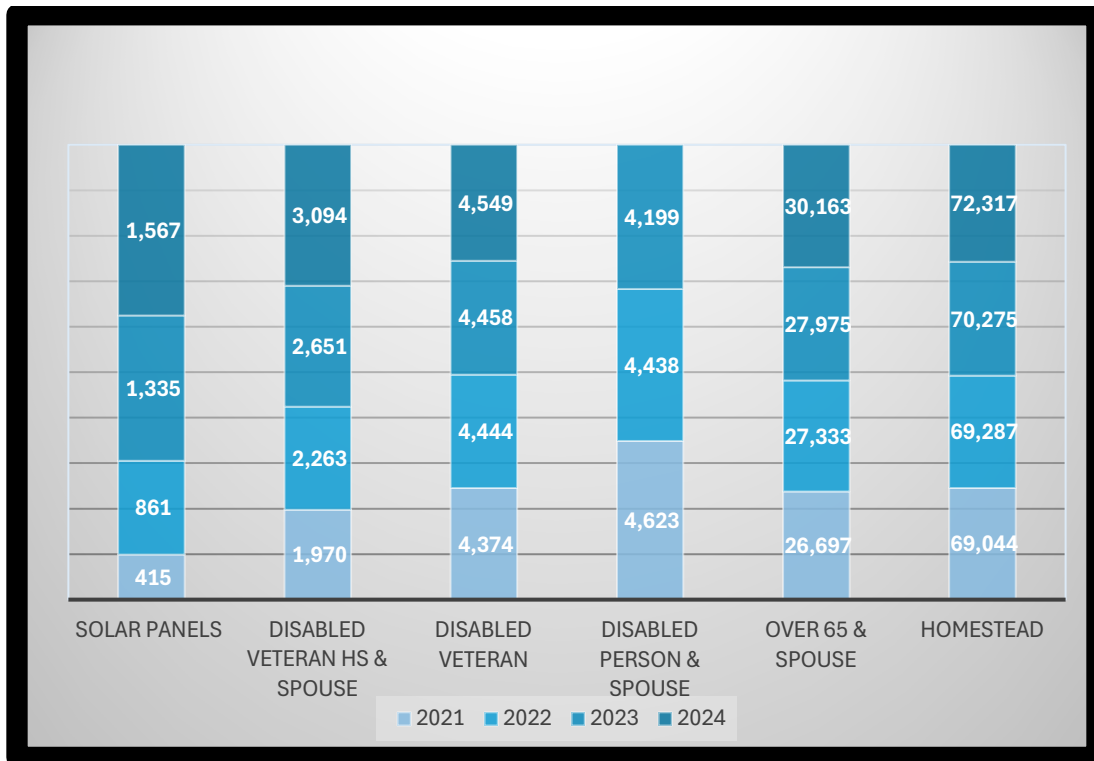
Beginning in 2010, the Texas Legislature and the Texas voters approved an exemption for veterans who are 100% disabled or a percentage disabled and unemployable. This exemption is a total exemption that applies to all taxing entities. This exemption is in addition to the original disabled veteran exemption, which allows up to \$12,000 in valuation to be exempted. The district currently has 3,079 accounts that qualify for 100% disabled veterans homestead exemptions and 4,438 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.

Exemptions Statistical Information



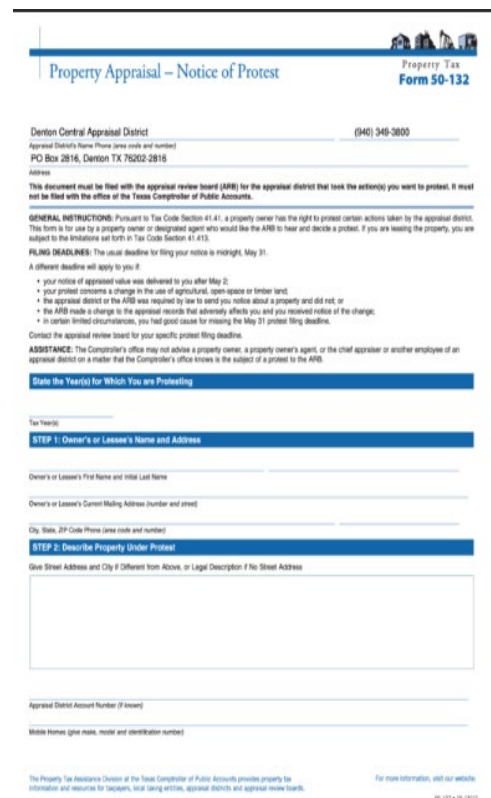
Notice and Equalization Process

Notices of Appraised Value

On April 12, 2024, the Nueces County Appraisal District mailed all real property appraisal notices to the taxpayers of Nueces County. Industrial and Utilities notices were mailed out May 17, 2024, and mineral notices were mailed on April 19, 2024. Personal property notices were mailed on June 24, 2024. Approximately 200,000 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.

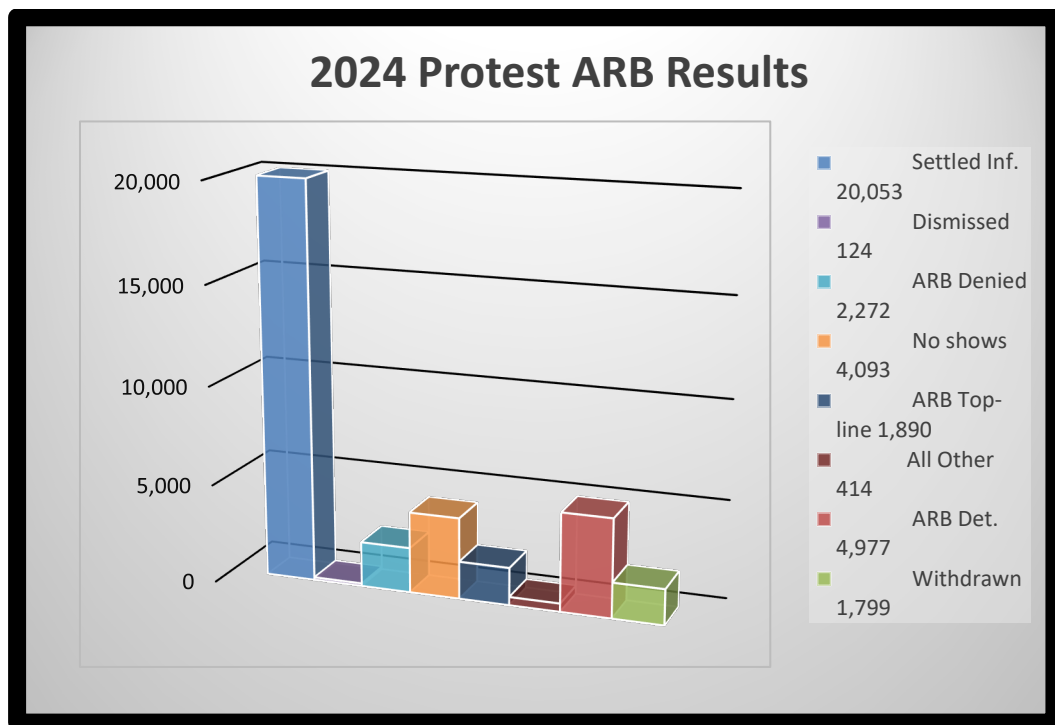
The NCAD’s Board of Directors, the District’s governing body, approved the Chief Appraiser’s recommendation to mail a notice of appraised value to all property owners, regardless of value, ownership, or exemption changes. The Chief Appraiser also recommended that the tax estimate remain on the appraisal notices. NCAD uses a mailing service for all accounts to ensure efficient delivery of these notices. The NCAD began hearing informal appeals on April 1, 2024. 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.



The image shows a sample of the "Property Appraisal - Notice of Protest" form, Form 50-132, from the Denton Central Appraisal District. The form is titled "Property Appraisal - Notice of Protest" and "Property Tax Form 50-132". It includes contact information for the Denton Central Appraisal District, including a phone number (940) 349-3800 and an address (PO Box 2816, Denton TX 76202-2816). The form contains several sections: "GENERAL INSTRUCTIONS" (Pursuant to Tax Code Section 41.41, a property owner has the right to protest certain actions taken by the appraisal district...), "FILING DEADLINES" (The usual deadline for filing your notice is midnight, May 31...), "ASSISTANCE" (The Comptroller's office may not advise a property owner, a property owner's agent, or the chief appraiser or another employee of an appraisal district on a matter that the Comptroller's office knows is the subject of a protest to the ARB), "State the Year(s) for Which You are Protesting", "STEP 1: Owner's or Lessee's Name and Address" (with fields for Name, Address, City, State, ZIP Code, and Phone), "STEP 2: Describe Property Under Protest" (with a large text area for description), and "Appraisal District Account Number (if known)". At the bottom, there is a footer with the text "The Property Tax Assistance Division of the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards." and a website link "For more information, visit our website: www.texascomptroller.gov".

Nueces County Appraisal District began providing online appraisal appeals on real property accounts in 2013 and has grown over the years. 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 the tax year 2024 began on May 16, 2024. Seventy-one (71) hearing days were scheduled for 2024, and 35,622 protests were filed with the Appraisal Review Board.



2024 Tax Rates

2024 Tax Rates for Nueces County						
Jurisdiction	Code#	Discount	Total	Homestead	Over 65	Disabled
Nueces County	1	NO	0.262373	20%-\$5,000Min	62,500	62,500
Farm to Market Road	2	NO	0.003159	20%-\$5,000Min+3,000	62,500	62,500
Hospital	4	NO	0.08924	20%-\$5,000Min	62,500	62,500
City of Agua Dulce	10	NO	0.437194	20%-\$5,000Min	60,000	60,000
City of Bishop	12	YES	0.635	0	5,000	3,000
City of Corpus Christi	13	NO	0.599774	20%-5,000Min	62,500	62,500
City of Driscoll	14	NO	0.314525	0	0	0
City of Port Aransas	15	NO	0.191962	20%-\$5,000Min	20,000	20,000
City of Robstown	16	NO	0.700612	0	10,000	0
Agua Dulce ISD	20	NO	0.991	100,000	10,000	10,000
Banquete ISD	21	NO	1.16366	100,000	10,000	10,000
Bishop CISD	22	NO	1.101882	20%-\$5,000Min+100,000	20,900	10,000
Calallen ISD	23	NO	1.0403	100,000	65,000	65,000
Corpus Christi ISD	24	NO	0.9583	100,000	60,000	60,000
Del Mar College District	25	NO	0.26174	5,000	50,000	50,000
Driscoll ISD	26	NO	1.178621	100,000	10,000	10,000
Flour Bluff ISD	27	NO	0.7659	100,000	50,000	50,000
London ISD	28	NO	1.1669	100,000	10,000	10,000
Port Aransas ISD	29	YES	0.738921	20%-\$5,000Min+100,000	20,000	20,000
Robstown ISD	30	NO	1.2552	100,000	10,000	10,000
Tuloso-Midway ISD	32	NO	0.9489	20%-\$5,000Min+100,000	10,000	10,000
West Oso ISD	33	NO	1.1169	100,000	10,000	10,000
NC Emergency Serv Dist #2	42	NO	0.03	5,000	13,000	13,000
NC Emergency Serv Dist #3	43	NO	0.1	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #5	45	NO	0.1	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #6	46	NO	0.060207	0	0	0
STwA	50	NO	0.065695	1% or 5,000 Min	12,000	12,000
Drainage #2	52	NO	0.325434	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	0.1	20%-\$5,000Min	60,000	60,000
NC Emergency Serv Dist #4	64	NO	0.091725	5,000	10,000	10,000
Downtown Mgmt. Dist - Land	78	NO	0.4	0	0	0
Downtown Mgmt. Dist-Imp.	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 by 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.

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 values are sent to all taxing entities, including the Tax Assessor-Collector, so 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, historical values, exemption information, and ownership. The site also provides:

- General Information:
 - Key Staff Members
 - Board of Directors
 - Appraisal Review Board Members
 - Board of Directors and Agricultural Committee Meeting Agendas
 - Hours of operation and Holiday Schedule
 - Forms
 - Exemption
 - Homestead
 - Over 65
 - Disabled Veteran
 - Solar Wind Power Energy Devices
 - Renditions
 - General Real Estate
 - Business Personal Property
 - Real Property Inventory
 - Notice of Protest
 - Appointment of Agent
 - Agricultural Use Valuation information
 - Business Personal Property requirements
 - Notice of Capitalization Rates.

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

The year 2024 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. NCAD has met all deadlines. A few include:

- Certify Preliminary Estimates to taxing Entities (TPTC Sec. 26.01(e)and (f)).
- Conduct a Public Hearing on the Proposed 2025 NCAD Budget
- BOD Approval of the NCAD’s 2025 Budget (TPTC Sec. 6.06(b)and (i)).
- Notify taxing entities of the form in which the Appraisal roll will be provided to them. (TPTC Sec. 26.01(a)).
- Appraisal Review Board Approval of the Appraisal Roll
- Certification of the Appraisal Roll (TPTC Sec. 26.01(a-1)).
- Elections of three Board of Directors (TPTC 6.0301)
- Appointment of five members to the Board of Directors (TPTC 6.0301)
- Conduct a Public Hearing on the Proposed 2025 NCAD Reappraisal Plan
- The Board of Directors approves and adopts the 2025 – 2026 NCAD Reappraisal Plan (TPTC Sec. 6.06(b)and (i)).

School District Property Value Study

Government Code Section 403.302

2024 Preliminary Finding

The Texas Comptroller's Property Tax Assistance Division (PTAD) conducted a school district property value study (PVS) in 2024. The PVS aims to ensure equitable distribution of state funding for public education. The 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's preliminary findings have been released. The preliminary findings for the Property Value Study determined that NCAD's local value is valid in twelve of the thirteen independent school districts, and local value will be certified.



Appraisal District Ratio Study Tax Code Section 5.10 2024 Tax Year Findings

Property Tax Assistance

2024 APPRAISAL DISTRICT RATIO STUDY

Appraisal District Summary Worksheet

178-Nueces

Study Results Last Updated: Jan. 28, 2025

Category	Number of Ratios **	2024 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A.SINGLE-FAMILY RESIDENCES	1,734	32,420,115,170	1.02	10.05	72.03	89.62	1.03
B.MULTI-FAMILY RESIDENCES	31	2,716,777,190	*	*	*	*	*
C1.VACANT LOTS	170	1,628,919,221	*	*	*	*	*
C2.COLONIA LOTS	0	0	*	*	*	*	*
D2.FARM/RANCH IMP	0	17,632,239	*	*	*	*	*
E.RURAL-NON-QUAL	44	391,510,419	*	*	*	*	*
F1.COMMERCIAL REAL	247	6,655,264,703	0.96	27.77	29.55	61.54	1.09
F2.INDUSTRIAL REAL	0	6,555,066,828	*	*	*	*	*
G.OIL, GAS, MINERALS	18	52,368,430	*	*	*	*	*
J.UTILITIES	51	1,331,811,257	0.95	5.84	92.16	94.12	1.02
L1.COMMERCIAL PERSONAL	146	2,807,086,259	1.01	5.51	78.77	100.00	1.00
L2.INDUSTRIAL PERSONAL	0	1,519,310,721	*	*	*	*	*
M.OTHER PERSONAL	0	201,937,680	*	*	*	*	*
O.RESIDENTIAL INVENTORY	0	195,438,194	*	*	*	*	*
S.SPECIAL INVENTORY	0	154,771,354	*	*	*	*	*
OVERALL	2,441	56,648,009,665	1.01	12.40	65.01	85.29	1.03

* Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total CAD category value.
- Five ISDs or half the ISDs in the CAD, whichever is less

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

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

November 08, 2024

Jerry Garcia, Board Chair
Ramiro Canales, Chief Appraiser
Nueces County Appraisal District
201 N. Chaparral St.
Corpus Christi, TX 78401-2503

Dear Board Chair Garcia and Chief Appraiser Canales:

Nueces County Appraisal District (Nueces CAD) has substantially completed all recommendations made in the Methods and Assistance Program (MAP) review released in January 2024. Nueces CAD is therefore in compliance with Tax Code Section 5.102, Comptroller Rule 9.301 and the 2022-23 MAP requirements.

It is important to keep appraisal practices up-to-date and consistent with requirements of the Tax Code; Comptroller rules; generally accepted standards, procedures and methodology; and other laws. Tax Code Section 5.102 requires the Comptroller to review each CAD's governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years.

We congratulate Nueces CAD's board and staff for their work.

Sincerely,

A handwritten signature in black ink, appearing to read "Shannon Murphy".

Shannon Murphy
Director
Property Tax Assistance Division

Top Taxpayer Report for Nueces County

For Entity : NUECES COUNTY

Year: 2024

State Code: <ALL>

Owner ID Taxpayer Name

Market Value

Taxable Value

787363	VALERO REFINING TEXAS LP (W)	\$864,219,900	\$858,428,330
787342	CITGO REFG/CHEM CO LP	\$790,558,400	\$784,729,270
787217	FLINT HILLS RES LLC-WEST PLANT	\$794,677,820	\$747,429,900
787346	EQUISTAR CHEMICALS LP	\$605,967,250	\$592,699,740
787224	AEP TEXAS INC-09N	\$563,757,560	\$563,757,560
787366	CORPUS CHRISTI POLYMERS LLC	\$519,077,780	\$519,077,780
787290	BUCKEYE TEXAS PROCESSING LLC	\$267,820,720	\$266,988,100
787213	VALERO MARKETING & SUPPLY	\$261,767,710	\$261,767,710
801480	FLINT HILLS RES LLC-WEST PLANT	\$258,043,780	\$258,043,780
787336	CELANESE LTD	\$232,078,730	\$226,609,480
787323	VALLEY CROSSING PIPELINE LLC	\$207,578,780	\$207,578,780
787371	EPIC Y-GRADE LOGISTICS LP	\$180,350,030	\$178,252,110
787385	AVANGRID RENEWABLES, LLC	\$177,221,330	\$177,221,330
787295	NET MEXICO PIPELINE PARTNERS	\$176,781,770	\$176,781,770
801478	CITGO REFG/CHEM CO LP-PLT	\$128,793,530	\$128,793,530
593131	FLINT HILLS RESOURCES	\$132,729,278	\$123,602,185
787322	CHAPMAN RANCH WIND I LLC	\$120,650,390	\$120,650,390
787289	BUCKEYE TEXAS HUB LLC	\$117,268,600	\$113,020,000
758746	EPIC Y-GRADE LOGISTICS LP	\$226,226,250	\$108,137,875
787325	EF TERMINALS CORPUS CHRISTI	\$113,714,030	\$106,250,120
535341	BUTT H E GROCERY CO	\$99,865,218	\$99,104,053
680263	CORPUS CHRISTI RETAIL VENTURE LP	\$98,995,145	\$98,995,145
787216	FLINT HILLS RES LLC-EAST PLANT	\$105,944,110	\$98,985,670
787264	ELECTRIC TRANSMISSION OF TEXAS-09N	\$92,969,000	\$92,969,000
523737	BAY AREA HEALTHCARE GROUP LTD	\$90,194,664	\$89,930,107
787390	EPIC CRUDE TERMINAL COMPANY LP	\$95,085,030	\$85,438,160
533578	CITGO REFG/CHEM CO LP-PLT	\$80,328,483	\$80,328,483
787238	NUECES BAY WLE LP	\$97,123,560	\$78,635,210
699020	WHOLESALE ELECTRIC SUPPLY CO	\$78,603,871	\$78,603,871
787239	BARNEY M DAVIS LP	\$96,992,290	\$74,786,500
538679	VALERO REFINING - TEXAS LP	\$66,428,757	\$66,427,757
778671	MUSTANG ISLAND DEVELOPMENT II INC	\$66,300,675	\$66,136,840
787302	MAGELLAN PROCESSING COMPANY	\$66,088,650	\$66,088,650
422364	TRT DEVELOPMENT COMPANY	\$64,017,552	\$63,819,576
750966	AZALI AT 7510 LLC	\$62,128,390	\$61,091,272
787272	EAGLE FORD PIPELINE LLC	\$59,641,280	\$59,641,280
802647	ARAMCO TRADING AMERICAS LLC	\$58,326,629	\$58,326,629
787312	VALERO PARTNERS CORPUS WEST LLC	\$57,779,120	\$57,779,120
787300	POTAC LLC	\$60,818,030	\$56,978,810
787370	EPIC CRUDE PIPELINE LP	\$64,027,090	\$56,384,290
801479	FLINT HILLS RES LLC-EAST PLANT	\$55,501,860	\$55,501,860
787403	HEP JAVELINA COMPANY LLC	\$55,359,190	\$55,306,690
758427	SPECTRUM GULF COAST LLC	\$51,199,623	\$51,199,623
545108	AEP TEXAS CENTRAL CO	\$50,788,095	\$50,268,510
781213	ARIZA (CORPUS) OWNER LLC	\$49,949,867	\$49,949,867
793679	PRE BAYPOINT LLC	\$48,907,032	\$48,907,032
787227	VALERO REFINING TEXAS LP (E)	\$49,573,460	\$48,898,132
728517	RAINIER MOORE PLAZA ACQUISITIONS LLC	\$48,336,990	\$47,728,802
787233	ENTERPRISE GC LLC-09N	\$47,826,700	\$47,253,220
689308	ERF PORT ARANSAS INC	\$47,442,094	\$47,174,362

Nueces County Appraisal District Website

The Nueces County Appraisal District 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

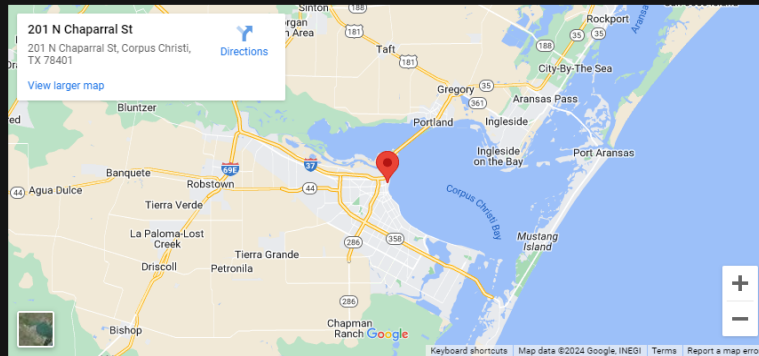
 info@nuecescad.net

 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:

Nueces County Appraisal District
PO Box 2688
Corpus Christi, Texas 78403