

SAN PATRICIO COUNTY APPRAISAL DISTRICT



2020

ANNUAL REPORT

Prepared by Robert Cenci

Chief Appraiser

San Patricio County Appraisal District

April 22, 2021

INTRODUCTION

DISTRICT GOVERNANCE -

The San Patricio County Appraisal District (SPCAD) publishes this 2020 Annual Report pursuant to International Association of Assessing Officers (IAAO) Standards on Public Relation, section 6.5: Annual Reports. This report summarizes the operations and appraisal activities of the District for 2020, including but not limited to: number & type of accounts that the District manages, overall market and taxable value, exemptions and value loss, and protest summary. A copy of this report can be obtained in person from the District's Office at 1301 East Sinton St., Sinton Texas or from the District's Website at www.sanpatcad.org

Chapter 6 of the Texas Property Tax Code (Tax Code), and subsequent sections therein, set out the legal basis for the establishment and organization of the Appraisal District (CAD). The Appraisal District (the District) is a separate Political Subdivision of the State of Texas that was a result of legislation passed by the 66th Legislature in 1979, and most appraisal districts began their first full or official year of operations in 1981 OR 1982. The District is an independent governmental agency and is not part of the local County government, or any other local government agency or political subdivision.

The Appraisal District is governed by a five-member Board of Directors (the Board) that are elected through a special election process which is conducted among the local taxing jurisdictions in San Patricio County that pay into the District's budget. The Board responsible for setting policies and for hiring the Chief Appraiser. The Chief Appraiser is responsible for managing the District's administrative and appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year, appoints the local Appraisal Review Board (ARB) and the Agricultural Appraisal Advisory Board. The members of the District Board at the time of publication are Mr. John Curlee - Chairman, Mr. Bill T. Wilson - Vice Chairman, Ms. Billie Jo Tennill - Secretary, Dr. Anne Matula, and Ms. Dalia Sanchez- County Tax Assessor-Collector

DISTRICT OPERATIONS -

The Appraisal District's principal task is to identify and appraise all taxable property within its jurisdiction and administer exemptions. Currently, the District maintains an appraisal roll of all taxable property within San Patricio County's territory, which collectively creates a tax base that taxing jurisdictions utilize to collect their revenue for daily operations, public services, and funding capital projects and purchases. The District is funded by the participating taxing jurisdictions in the County, and each taxing unit's allocated contribution to the District's budget is based on the amount of taxes levied annually by each unit.

The Texas Property Tax Code requires appraisal districts to appraise all property at least once every three years, whether residential, commercial, or business personal property. The District is tasked with appraising all property at 100% of its fair market value as of January 1st of each year (with certain exceptions). Where appropriate, the District determines the market value of real property using mass appraisal standards and techniques. The District is required to comply with a set of appraisal standards set out by the Appraisal Foundation, known as the "Uniform Standards of Professional Appraisal Practice", or USPAP. The Tax Code also requires that the same appraisal methods and techniques must be used in appraising the same or similar kinds of property.

Appraisers hired by the District, are subject to requirements set by the Property Taxation Professional Certification Act (Act) which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation (TDLR) before performing appraisals. The Act requires appraisers to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). In order to obtain an RPA designation, appraisers must successfully complete the course requirements within five years from the date of registration. Once an appraiser is certified as an RPA they must recertify on a biennial basis. Each two-year recertification period must include no less than 30 hours of Continuing Education credits (CE), and must include two hours of ethics training, seven hours of USPAP and a law and rule update course set by the state legislature. The District currently employs 6 certified RPA's, has a total of 13 appraisers, and 10 clerical/administrative/GIS staff.

The District is charged with the responsibility of administering all property tax exemptions, such as homesteads, disabled persons, veterans, religious and charitable organizations, and many more, as well as the Special Appraisal provisions of Chapter 23 of the Tax Code, such as Agricultural, and Wildlife Management appraisal.

District operations, performance, conduct, and compliance with state laws are monitored by the Texas Comptroller's Office under the Property Tax Division (PTD). The PTD administers oversight and monitoring activities annually to ensure that the District follows state laws, rules, and requirements. Among them are the biennial property Value Study (odd numbered years), and MAP review (even numbered years), the annual Appraisal District Operations Survey, the annual Ag Farm & Ranch Survey, the Electronic Appraisal Roll Submission, the biennial Property Sales Transaction Submission, the annual Electronic Appraisal Roll Submission, and more. In addition, the Tax Code requires that the District's Board of Directors develops a biennial Reappraisal Plan, and that the District have an annual Independent Financial Audit performed. These documents are available for inspection and copies may be obtained at the Appraisal District office, and some are available via electronic delivery through download or via web link on the District's web site (www.sanpatcad.org).

ORGANIZATION - OPERATIONS- COVID-19

2020 was Chief Appraiser Robert Cenci's second full year at the helm of the District, certifying the 2018 and 2019 Appraisal Rolls on time after having been hired for the position in late August 2017, about 10 days before the arrival of hurricane Harvey which brought substantial property damage most severely to the eastern half of the County. Mr. Cenci has settled into his new position, and changes continue to be made to office operations, in particular with regard to the world-wide onslaught of a pandemic which became an all-too-real economic and social disaster for all of humanity. The arrival of this pandemic is without a doubt the single most damaging thing that the world has had to endure in modern times, and San Patricio County not exempt from the impact of this disease. The District's ability adapt quickly to the rapidly developing situation allowed the district to minimize the spread of the disease by arranging for remote work for most employees, and arrange for public meetings and hearings to be conducted via the internet, as was the case with most business offices. The situation was handled professionally and with compassion for the staff and the

public, and the District was successfully able to perform its duties required by law throughout the remainder of 2020, and continues to do so to this day.

The District continues to experience a fair amount of staff turnover on the clerical and appraisal positions due to the COVID-19 and the District has worked diligently to face the challenges of finding and hiring qualified competent staff members. With the substantial assistance of Mr. Cenci's experienced and capable management staff, Mr. Cenci continues to implement new practices and procedures, including reorganization of departmental job duties, and changes to field work practices,

As in the prior two years, the District implemented a temporary "call center" function through the hiring of temporary phone operators during high volume phone call season during "protest season", in order to streamline the process of responding to taxpayer inquiries. The completion of new administrative offices has allowed the growth of the office staff and establish a more appropriate workspace arrangement as planned.

REMNANTS OF HURRICANE HARVEY IN 2020

Hurricane Harvey arrived on August 14, 2017. Two and a half years later as of the date of the writing of this report, the impact of hurricane Harvey is still being felt by a significant number of property owners in San Patricio County due to delays with insurance claims and difficulties finding quality contractors to do proper repairs. These lingering issues, combined with the arrival of COVID-19 only made life more of a challenge than anyone could have imagined. A summary of the District's response and action taken by the district to deal with the disaster is briefly described in the Appraisal District 2018 Annual Report. While it is common knowledge that not all properties that were damaged by the storm have been repaired or rebuilt, it is reasonable to state that overall, San Patricio County was recovering well, and in spite of Covid-19, in 2020, the economic boom that started three years earlier in the County is still showing strong signs of strong future economic growth, although some of those plans and development timelines have been slowed or put on hold. Plans for several industrial projects are still on the horizon. This will most likely result in continued economic growth. The appraisal performed and completed by the District in 2020 clearly demonstrate significant increase in the tax bases of those

taxing jurisdictions that are in the path of this growth, particularly in the eastern part of San Patricio County.

BUDGET AND LITIGATION MATTERS -

The 2020 did not include any provisions for the expenses related to dealing with a pandemic, however the impact during 2020 was manageable. The 2020 adopted budget was \$2,755,368.48 .On-going expenses related to a few large industrial lawsuits which are in various stages of due process continue to grow as we move in the direction of possible trial, scale property valuation law suits continue to be filed each year as an unfortunate but unavoidable part of District operations, and the expenses incurred to defend these suits is budgeted separately from the Litigation Reserve Fund. The District’s 2020 budget was approved by the SPCAD Board of Directors on August 19, 2019 . New purchases included one new District vehicle.

Taxing Entity Name	2020 Amount Paid by Entity	
Aransas Pass	\$140,169.64	
Gregory-Portland	\$598,488.61	
Ingleside	\$449,648.47	
Mathis	\$76,364.89	
Odem-Edroy	\$87,508.31	
Sinton	\$137,982.99	
Taft	\$105,715.37	
Skidmore-Tynan (o)	\$1,217.36	
Corpus Christi (o)	\$19,274.53	
Banquete (o)	\$136.54	
Aransas Pass	\$75,296.78	
Gregory	\$10,438.19	
Ingleside	\$124,331.62	
Ingleside on the Bay	\$2,847.53	
Lakeside	\$485.69	
Mathis	\$21,409.88	
Odem	\$12,820.56	
Portland	\$148,314.17	
Sinton	\$25,083.89	
Taft	\$13,520.03	
Taft - De-Annexed	\$931.76	

San Patricio County	\$575,655.74
County & Special	\$59,992.55
San Patricio Drainage	\$77,321.44
Nueces County ESD #4	\$11.96
TOTALS	\$2,755,368.48

The Appraisal District serves all or portions of the following 25 Taxing Jurisdictions in 2020:

SCHOOL DISTRICTS	CITIES	COUNTY & SPECIAL
Aransas Pass ISD Gregory-Portland ISD Ingleside ISD Mathis ISD Odem-Edroy ISD Sinton ISD Taft ISD Skidmore-Tynan ISD Corpus Christi ISD Banquete ISD	Aransas Pass Corpus Christi Gregory Ingleside Portland Sinton Taft Taft - Deannexed Mathis Odem Ingleside on the Bay Lakeside	San Patricio County County & Road & Bridge San Patricio Drainage Nueces County ESD #4

APPRAISAL REVIEW BOARD -

The San Patricio County Appraisal Review Board is in session throughout the year, meeting one or two days per month except during the months of May, June and July, where they meet several days during those months. The Board's purpose is to determine protest that have been filed with the ARB contesting the CAD's appraisal of their property for the current tax year. Filing a protest of the District appraisal is the first step in the property owners right to due process of law if the property owner disagrees with the District's appraised value. The ARB also has authority to hear protests regarding the denial of exemptions or denial of requested special appraisal treatment provisions such agricultural appraisal. The property owner may also protest any other action of the Chief Appraiser that the owner considers to be adverse to the property owner's interests.

The Appraisal District received approximately 6289 protests for 2020. Of those protests filed, the Appraisal Review Board conducted hearings and issued Determining Orders on approximately 165 of those properties.

The 2020 ARB members of the San Patricio County Appraisal review board were: Mr. Cristobal G. Martinez, Diamontina C. Ramirez, Ms. Shawn G. Husted, Mr. Danny L. Packebush, and Ms. Beatriz V. Cruz

AGRICULTURE APPRAISAL ADVISORY BOARD –

The Tax Code Section 6.12 establishes an Agriculture Appraisal Advisory Board in each county whose purpose is to assist the Chief Appraiser in gathering income and expense information from local farmers and ranchers for the various types of qualified agricultural land use activities being conducted in San Patricio County. This information is used in the appraisal of qualified agricultural land based on the income that the land produces. The 2020 members of the San Patricio county Agriculture Appraisal Advisory Board are Mr. Andrew Miller, Mr. Bobby Nedbalek, and Mr. Clarence Chopalis.

ADDITIONAL INFORMATION - The subsequent pages of this annual report provide additional detailed information on the overall values of all property types. The 2020 Appraisal Rolls were certified and delivered to the taxing entities in San Patricio County. The individual entity Grand Totals Reports as of July 24, 2020 are available through a weblink on our website. For additional information, please contact the Appraisal District office at 1301 East Sinton St., Sinton, Texas 78387, or call our office at 361-364-5402. You may also visit our website at www.sanpatcad.org. The following documents are available on our website for viewing, and download, either directly from our site, or via weblink through our website:

- 2020 Certified Grand Totals Reports by Entity
- 2020 Financial Statements (Annual Independent Audit)
- 2020 Approved Budget
- 2019-2020 Reappraisal Plan
- 2019 Operations Survey (Texas Comptroller's Website)
- 2019 Property value Study results (Texas Comptroller's Website)
- 2020 MAP Review results (Texas Comptroller's Website)

2020 CERTIFIED TOTALS

Property Count: 47,544

GSP - aSan Patricio County
ARB Approved Totals

7/27/2020

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Land		Value			
Homesite:		636,962,344			
Non Homesite:		1,022,417,612			
Ag Market:		1,136,638,226			
Timber Market:		0		Total Land	(+) 2,796,018,182
Improvement		Value			
Homesite:		2,294,198,065			
Non Homesite:		13,113,124,287		Total Improvements	(+) 15,407,322,352
Non Real		Count	Value		
Personal Property:		3,888	1,999,869,211		
Mineral Property:		5,062	22,711,640		
Autos:		0	0	Total Non Real	(+) 2,022,580,851
				Market Value	= 20,225,921,385
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,136,548,650	89,576			
Ag Use:	110,634,493	1,507		Productivity Loss	(-) 1,025,914,157
Timber Use:	0	0		Appraised Value	= 19,200,007,228
Productivity Loss:	1,025,914,157	88,069		Homestead Cap	(-) 118,372,457
				Assessed Value	= 19,081,634,771
				Total Exemptions Amount	(-) 10,276,092,032
				(Breakdown on Next Page)	

This Jurisdiction is affected by ECO and/or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	8,805,542,739
I&S Net Taxable	=	9,342,628,862

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
 37,838,036.94 = (8,805,542,739 * (0.381296 / 100)) + (9,342,628,862 * (0.045628 / 100))

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2020 CERTIFIED TOTALS

Property Count: 47,544

GSP - aSan Patricio County
ARB Approved Totals

7/27/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	11	7,712,787,773	0	7,712,787,773
ABMNO	8	537,086,123	0	537,086,123
CH	1	15,884	0	15,884
DV1	122	0	728,000	728,000
DV1S	2	0	10,000	10,000
DV2	109	0	825,000	825,000
DV3	137	0	1,365,000	1,365,000
DV3S	1	0	10,000	10,000
DV4	537	0	5,155,154	5,155,154
DV4S	8	0	72,000	72,000
DVHS	342	0	54,966,376	54,966,376
DVHSS	8	0	790,414	790,414
EX	29	0	224,624,874	224,624,874
EX-XF	1	0	950	950
EX-XG	2	0	19,324	19,324
EX-XI	3	0	870,589	870,589
EX-XL	7	0	319,763	319,763
EX-XN	8	0	593,325	593,325
EX-XO	3	0	49,000	49,000
EX-XQ	1	0	4,907,145	4,907,145
EX-XR	12	0	419,130	419,130
EX-XU	28	0	8,328,337	8,328,337
EX-XV	1,257	0	433,796,300	433,796,300
EX-XV (Prorated)	9	0	46,265	46,265
EX366	2,890	0	219,273	219,273
FR	1	0	0	0
HS	13,335	64,048,082	0	64,048,082
OV65	5,070	259,506,569	0	259,506,569
OV65S	430	23,011,682	0	23,011,682
PC	45	941,519,700	0	941,519,700
Totals		9,537,975,813	738,116,219	10,276,092,032

2020 CERTIFIED TOTALS

Property Count: 1,833

GSP - aSan Patricio County
Under ARB Review Totals

7/27/2020

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Land		Value			
Homesite:		32,612,046			
Non Homesite:		47,640,675			
Ag Market:		19,099,733			
Timber Market:		0	Total Land	(+) 99,352,454	
Improvement		Value			
Homesite:		118,640,756			
Non Homesite:		100,531,211	Total Improvements	(+) 219,171,967	
Non Real		Count	Value		
Personal Property:	53		9,941,739		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 9,941,739
				Market Value	= 328,466,160
Ag		Non Exempt	Exempt		
Total Productivity Market:	19,099,733		0		
Ag Use:	1,068,886		0	Productivity Loss	(-) 18,030,847
Timber Use:	0		0	Appraised Value	= 310,435,313
Productivity Loss:	18,030,847		0	Homestead Cap	(-) 9,001,997
				Assessed Value	= 301,433,316
				Total Exemptions Amount	(-) 15,034,407
				(Breakdown on Next Page)	
				Net Taxable	= 286,398,909

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

1,222,705.68 = 286,398,909 * (0.426924 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2020 CERTIFIED TOTALS

Property Count: 1,833

GSP - aSan Patricio County
Under ARB Review Totals

7/27/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV3	1	0	10,000	10,000
DV4	20	0	204,000	204,000
DVHS	7	0	1,338,497	1,338,497
EX366	2	0	455	455
HS	522	2,567,771	0	2,567,771
OV65	172	9,799,293	0	9,799,293
OV65S	20	1,086,891	0	1,086,891
	Totals	13,453,955	1,580,452	15,034,407

2020 CERTIFIED TOTALS

Property Count: 49,377

GSP - aSan Patricio County
Grand Totals

7/27/2020

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Land		Value			
Homesite:		669,574,390			
Non Homesite:		1,070,058,287			
Ag Market:		1,155,737,959			
Timber Market:		0	Total Land	(+)	2,895,370,636
Improvement		Value			
Homesite:		2,412,838,821			
Non Homesite:		13,213,655,498	Total Improvements	(+)	15,626,494,319
Non Real		Count	Value		
Personal Property:		3,941	2,009,810,950		
Mineral Property:		5,062	22,711,640		
Autos:		0	0	Total Non Real	(+)
				Market Value	=
					2,032,522,590
					20,554,387,545
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,155,648,383	89,576			
Ag Use:	111,703,379	1,507	Productivity Loss	(-)	1,043,945,004
Timber Use:	0	0	Appraised Value	=	19,510,442,541
Productivity Loss:	1,043,945,004	88,069			
			Homestead Cap	(-)	127,374,454
			Assessed Value	=	19,383,068,087
			Total Exemptions Amount	(-)	10,291,126,439
			(Breakdown on Next Page)		

This Jurisdiction is affected by ECO and/or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	9,091,941,648
I&S Net Taxable	=	9,629,027,771

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
 39,060,742.62 = (9,091,941,648 * (0.381296 / 100)) + (9,629,027,771 * (0.045628 / 100))

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2020 CERTIFIED TOTALS

Property Count: 49,377

GSP - aSan Patricio County
Grand Totals

7/27/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	11	7,712,787,773	0	7,712,787,773
ABMNO	8	537,086,123	0	537,086,123
CH	1	15,884	0	15,884
DV1	123	0	733,000	733,000
DV1S	2	0	10,000	10,000
DV2	112	0	847,500	847,500
DV3	138	0	1,375,000	1,375,000
DV3S	1	0	10,000	10,000
DV4	557	0	5,359,154	5,359,154
DV4S	8	0	72,000	72,000
DVHS	349	0	56,304,873	56,304,873
DVHSS	8	0	790,414	790,414
EX	29	0	224,624,874	224,624,874
EX-XF	1	0	950	950
EX-XG	2	0	19,324	19,324
EX-XI	3	0	870,589	870,589
EX-XL	7	0	319,763	319,763
EX-XN	8	0	593,325	593,325
EX-XO	3	0	49,000	49,000
EX-XQ	1	0	4,907,145	4,907,145
EX-XR	12	0	419,130	419,130
EX-XU	28	0	8,328,337	8,328,337
EX-XV	1,257	0	433,796,300	433,796,300
EX-XV (Prorated)	9	0	46,265	46,265
EX366	2,892	0	219,728	219,728
FR	1	0	0	0
HS	13,857	66,615,853	0	66,615,853
OV65	5,242	269,305,862	0	269,305,862
OV65S	450	24,098,573	0	24,098,573
PC	45	941,519,700	0	941,519,700
Totals		9,551,429,768	739,696,671	10,291,126,439

2020 CERTIFIED TOTALS

Property Count: 47,544

GSP - aSan Patricio County
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	21,341		\$43,883,836	\$2,893,231,409	\$2,414,095,528
B	MULTIFAMILY RESIDENCE	157		\$6,544,836	\$210,861,102	\$210,705,587
C1	VACANT LOTS AND LAND TRACTS	6,033		\$188,056	\$182,650,461	\$182,547,945
D1	QUALIFIED AG LAND	4,648	369,479.4786	\$0	\$1,136,547,550	\$110,599,729
D2	IMPROVEMENTS ON QUALIFIED OP	371		\$45,721	\$12,026,929	\$12,026,929
E	FARM OR RANCH IMPROVEMENT	2,673	17,811.1744	\$3,858,540	\$305,497,127	\$262,976,515
F1	COMMERCIAL REAL PROPERTY	1,393		\$10,619,564	\$439,782,410	\$439,542,181
F2	INDUSTRIAL REAL PROPERTY	358		\$2,612,451,372	\$12,530,987,082	\$3,433,797,136
G1	OIL AND GAS	2,225		\$0	\$22,117,350	\$22,117,350
G3	MINERALS, NON-PRODUCING	1		\$0	\$7,520	\$7,520
J2	GAS DISTRIBUTION SYSTEM	24		\$0	\$4,892,594	\$4,892,594
J3	ELECTRIC COMPANY (INCLUDING C	131		\$0	\$143,647,548	\$143,647,548
J4	TELEPHONE COMPANY (INCLUDI	85		\$25,950	\$7,055,933	\$7,055,933
J5	RAILROAD	54		\$0	\$56,780,510	\$56,780,510
J6	PIPELAND COMPANY	582		\$0	\$546,406,770	\$525,989,490
J7	CABLE TELEVISION COMPANY	16		\$0	\$9,373,570	\$9,373,570
J8	OTHER TYPE OF UTILITY	29		\$0	\$22,391,886	\$22,391,886
L1	COMMERCIAL PERSONAL PROPE	2,218		\$2,421,614	\$165,818,667	\$165,818,667
L2	INDUSTRIAL PERSONAL PROPERT	621		\$123,787,610	\$805,887,800	\$732,101,430
M1	TANGIBLE OTHER PERSONAL, MOB	1,029		\$3,468,014	\$31,300,155	\$24,627,838
O	RESIDENTIAL INVENTORY	345		\$921,238	\$8,747,171	\$8,747,171
S	SPECIAL INVENTORY TAX	32		\$0	\$15,699,682	\$15,699,682
X	TOTALLY EXEMPT PROPERTY	4,251		\$18,160,737	\$674,210,159	\$0
	Totals	387,290.6530		\$2,826,377,088	\$20,225,921,385	\$8,805,542,739

2020 CERTIFIED TOTALS

Property Count: 1,833

GSP - aSan Patricio County
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,034		\$3,200,010	\$154,569,381	\$133,034,413
B	MULTIFAMILY RESIDENCE	43		\$106,140	\$14,900,497	\$14,900,497
C1	VACANT LOTS AND LAND TRACTS	196		\$77,934	\$15,353,389	\$15,353,389
D1	QUALIFIED AG LAND	81	3,411.4691	\$0	\$19,099,733	\$1,068,886
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$49,016	\$608,987	\$608,987
E	FARM OR RANCH IMPROVEMENT	119	848.6684	\$1,027,434	\$18,839,735	\$16,389,732
F1	COMMERCIAL REAL PROPERTY	277		\$2,754,386	\$76,681,691	\$76,674,911
F2	INDUSTRIAL REAL PROPERTY	26		\$190,680	\$16,157,545	\$16,157,545
J3	ELECTRIC COMPANY (INCLUDING C	7		\$0	\$1,492,690	\$1,492,690
L1	COMMERCIAL PERSONAL PROPE	44		\$113,875	\$8,448,594	\$8,448,594
M1	TANGIBLE OTHER PERSONAL, MOB	67		\$461,439	\$2,313,463	\$2,269,265
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$455	\$0
	Totals		4,260.1375	\$7,980,914	\$328,466,160	\$286,398,909

2020 CERTIFIED TOTALS

Property Count: 49,377

GSP - aSan Patricio County
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22,375		\$47,083,846	\$3,047,800,790	\$2,547,129,941
B	MULTIFAMILY RESIDENCE	200		\$6,650,976	\$225,761,599	\$225,606,084
C1	VACANT LOTS AND LAND TRACTS	6,229		\$265,990	\$198,003,850	\$197,901,334
D1	QUALIFIED AG LAND	4,729	372,890.9477	\$0	\$1,155,647,283	\$111,668,615
D2	IMPROVEMENTS ON QUALIFIED OP	384		\$94,737	\$12,635,916	\$12,635,916
E	FARM OR RANCH IMPROVEMENT	2,792	18,659.8428	\$4,885,974	\$324,336,862	\$279,366,247
F1	COMMERCIAL REAL PROPERTY	1,670		\$13,373,950	\$516,464,101	\$516,217,092
F2	INDUSTRIAL REAL PROPERTY	384		\$2,612,642,052	\$12,547,144,627	\$3,449,954,681
G1	OIL AND GAS	2,225		\$0	\$22,117,350	\$22,117,350
G3	MINERALS, NON-PRODUCING	1		\$0	\$7,520	\$7,520
J2	GAS DISTRIBUTION SYSTEM	24		\$0	\$4,892,594	\$4,892,594
J3	ELECTRIC COMPANY (INCLUDING C	138		\$0	\$145,140,238	\$145,140,238
J4	TELEPHONE COMPANY (INCLUDI	85		\$25,950	\$7,055,933	\$7,055,933
J5	RAILROAD	54		\$0	\$56,780,510	\$56,780,510
J6	PIPELAND COMPANY	582		\$0	\$546,406,770	\$525,989,490
J7	CABLE TELEVISION COMPANY	16		\$0	\$9,373,570	\$9,373,570
J8	OTHER TYPE OF UTILITY	29		\$0	\$22,391,886	\$22,391,886
L1	COMMERCIAL PERSONAL PROPE	2,262		\$2,535,489	\$174,267,261	\$174,267,261
L2	INDUSTRIAL PERSONAL PROPERT	621		\$123,787,610	\$805,887,800	\$732,101,430
M1	TANGIBLE OTHER PERSONAL, MOB	1,096		\$3,929,453	\$33,613,618	\$26,897,103
O	RESIDENTIAL INVENTORY	345		\$921,238	\$8,747,171	\$8,747,171
S	SPECIAL INVENTORY TAX	32		\$0	\$15,699,682	\$15,699,682
X	TOTALLY EXEMPT PROPERTY	4,253		\$18,160,737	\$674,210,614	\$0
	Totals	391,550.7905	391,550.7905	\$2,834,358,002	\$20,554,387,545	\$9,091,941,648

2020 CERTIFIED TOTALS

Property Count: 47,544

GSP - aSan Patricio County
ARB Approved Totals

7/27/2020 3:50:28PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		4		\$0	\$13,100	\$13,100
A	RP:SINGLE FAMILY RES	11		\$0	\$212,980	\$202,741
A1	REAL RES SINGLE FAMI	19,863		\$42,519,903	\$2,824,506,416	\$2,360,292,940
A2	REAL RES MANUFACTURED HOMES	1,495		\$1,363,933	\$62,821,617	\$48,104,451
A4	CONDO/TOWNHOUSE	77		\$0	\$5,690,396	\$5,495,396
B1	APARTMENT - MULTIFAMILY	76		\$6,515,710	\$197,458,186	\$197,452,907
B2	MULTI - DUPLEX	56		\$29,126	\$8,132,881	\$8,047,645
B3	MULTI - TRIPLEX	4		\$0	\$686,804	\$621,804
B4	MULTI - QUADRAPLEX	19		\$0	\$4,006,414	\$4,006,414
B5	MULTI - FIVEPLEX	2		\$0	\$576,817	\$576,817
C-3		1		\$0	\$175,184	\$175,184
C1	REAL VACANT PLATTED	5,620		\$188,056	\$101,704,010	\$101,601,494
C1C	REAL VACANT COMMERCIAL	330		\$0	\$21,554,558	\$21,554,558
C1I	REAL VACANT INDUSTRIAL	81		\$0	\$59,207,259	\$59,207,259
CI		1		\$0	\$9,450	\$9,450
D1	QUALIFIED OPEN SPACE	4,663	369,748.3501	\$0	\$1,138,112,280	\$112,164,459
D2	IMPROVEMENTS ON QUALIFIED OPE	371	17.1710	\$45,721	\$12,026,929	\$12,026,929
D3	NON-QULALIFYING	18		\$0	\$2,777,499	\$2,777,499
D4	UNDEVELOPED	28		\$0	\$429,773	\$429,773
D5	RAW UNUSABLE LAND NOT AG APPR	104		\$0	\$3,021,931	\$3,021,931
E	LAND NON-Q AG & IMPS	5		\$0	\$68,508	\$67,337
E1	REAL FARM & RANCH IMPROVEMENT	880		\$1,659,862	\$128,688,879	\$106,079,102
E2	REAL FARM & RANCH MANUFACTURE	87		\$176,080	\$3,897,247	\$3,445,245
E3	RURAL VACANT LAND (NO CITY)	686		\$349,261	\$56,860,479	\$56,695,102
E3M	RURAL MANUFACTURED HOMES (N	149		\$24,748	\$9,669,655	\$7,290,593
E3R	RURAL IMPROVEMENTS (NO CITY)	637		\$1,648,589	\$97,926,841	\$81,013,618
E4	NON QUALIFIED LAND W/PADS & TA	111		\$0	\$591,585	\$591,585
F1	RP: COMMERCIAL	1,393		\$10,619,564	\$439,782,410	\$439,542,181
F2	RP: INDUSTRIAL & MANF	358		\$2,612,451,372	\$12,530,987,082	\$3,433,797,136
G1	RP: OIL & GAS	2,225		\$0	\$22,117,350	\$22,117,350
G3A		1		\$0	\$7,520	\$7,520
J2	GAS COMPANIES	24		\$0	\$4,892,594	\$4,892,594
J3	ELECTRIC COMPANIES	121		\$0	\$142,225,848	\$142,225,848
J3A		10		\$0	\$1,421,700	\$1,421,700
J4	TELEPHONE COMPANIES	85		\$25,950	\$7,055,933	\$7,055,933
J5	RAILROADS	53		\$0	\$56,542,190	\$56,542,190
J5A		1		\$0	\$238,320	\$238,320
J6	PIPELINES	561		\$0	\$533,776,810	\$519,039,740
J6A		21		\$0	\$12,629,960	\$6,949,750
J7	CABLE COMPANIES	16		\$0	\$9,373,570	\$9,373,570
J8	OTHER	27		\$0	\$22,327,756	\$22,327,756
J8A		1		\$0	\$29,130	\$29,130
J8B		1		\$0	\$35,000	\$35,000
L1	PP: COMMERCIAL	2,218		\$2,421,614	\$165,805,567	\$165,805,567
L2	PP: INDUSTRIAL & MANF	2		\$0	\$158,000	\$158,000
L2A		10		\$0	\$20,355,220	\$20,355,220
L2B		1		\$0	\$21,680,140	\$21,680,140
L2C		85		\$0	\$266,139,470	\$215,635,130
L2D		5		\$0	\$1,259,440	\$1,259,440
L2G		141		\$123,787,610	\$389,439,310	\$366,157,280
L2H	BUS PERS-VEHICLES IN	83		\$0	\$18,357,800	\$18,357,800
L2I		7		\$0	\$704,800	\$704,800
L2J		76		\$0	\$9,640,720	\$9,640,720
L2L		1		\$0	\$10,940	\$10,940
L2M		65		\$0	\$36,590,910	\$36,590,910
L2O		4		\$0	\$29,740	\$29,740
L2P		59		\$0	\$3,646,880	\$3,646,880
L2Q		71		\$0	\$7,756,750	\$7,756,750
L2R		3		\$0	\$27,523,490	\$27,523,490
L2S		4		\$0	\$1,897,610	\$1,897,610
L2T	Conversion	4		\$0	\$696,580	\$696,580
M1	PP: MOBILE HOMES	1,029		\$3,468,014	\$31,300,155	\$24,627,838
O	REAL EST INV	345		\$921,238	\$8,747,171	\$8,747,171
S	SPECIAL INVENTORY	32		\$0	\$15,699,682	\$15,699,682
X	EXEMPT PROPERTY	4,251		\$18,160,737	\$674,210,159	\$0

2020 CERTIFIED TOTALS

GSP - aSan Patricio County

Totals 369,765.5211 \$2,826,377,088 \$20,225,921,385 \$8,805,542,739

2020 CERTIFIED TOTALS

Property Count: 1,833

GSP - aSan Patricio County
Under ARB Review Totals

7/27/2020 3:50:28PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	RP:SINGLE FAMILY RES	2		\$0	\$63,131	\$52,367
A1	REAL RES SINGLE FAMI	991		\$3,190,510	\$151,757,629	\$130,739,960
A2	REAL RES MANUFACTURED HOMES	46		\$9,500	\$2,748,621	\$2,242,086
B1	APARTMENT - MULITFAMILY	20		\$18,370	\$10,361,194	\$10,361,194
B2	MULTI - DUPLEX	10		\$0	\$1,324,763	\$1,324,763
B3	MULTI - TRIPLEX	1		\$0	\$186,211	\$186,211
B4	MULTI - QUADRAPLEX	12		\$87,770	\$2,942,630	\$2,942,630
B5	MULTI - FIVEPLEX	1		\$0	\$85,699	\$85,699
C-3		1		\$0	\$742	\$742
C1	REAL VACANT PLATTED	164		\$77,934	\$4,995,881	\$4,995,881
C1C	REAL VACANT COMMERCIAL	21		\$0	\$2,528,123	\$2,528,123
C1I	REAL VACANT INDUSTRIAL	10		\$0	\$7,828,643	\$7,828,643
D1	QUALIFIED OPEN SPACE	82	3,451.1742	\$0	\$19,186,162	\$1,155,315
D2	IMPROVEMENTS ON QUALIFIED OPE	13	1.0000	\$49,016	\$608,987	\$608,987
D3	NON-QULALIFYING	1		\$0	\$33,858	\$33,858
D5	RAW UNUSABLE LAND NOT AG APPR	1		\$0	\$230,503	\$230,503
E	LAND NON-Q AG & IMPS	3		\$0	\$17,021	\$17,021
E1	REAL FARM & RANCH IMPROVEMENT	56		\$695,056	\$10,321,467	\$8,718,952
E2	REAL FARM & RANCH MANUFACTURE	8		\$0	\$367,962	\$281,279
E3	RURAL VACANT LAND (NO CITY)	15		\$0	\$1,370,943	\$1,370,943
E3M	RURAL MANUFACTURED HOMES (N	5		\$0	\$463,503	\$307,668
E3R	RURAL IMPROVEMENTS (NO CITY)	31		\$332,378	\$5,893,376	\$5,288,406
E4	NON QUALIFIED LAND W/PADS & TA	5		\$0	\$54,673	\$54,673
F1	RP: COMMERCIAL	277		\$2,754,386	\$76,681,691	\$76,674,911
F2	RP: INDUSTRL & MANF	26		\$190,680	\$16,157,545	\$16,157,545
J3	ELECTRIC COMPANIES	7		\$0	\$1,492,690	\$1,492,690
L1	PP: COMMERCIAL	44		\$113,875	\$8,448,594	\$8,448,594
M1	PP: MOBILE HOMES	67		\$461,439	\$2,313,463	\$2,269,265
X	EXEMPT PROPERTY	2		\$0	\$455	\$0
	Totals		3,452.1742	\$7,980,914	\$328,466,160	\$286,398,909

2020 CERTIFIED TOTALS

Property Count: 49,377

GSP - aSan Patricio County
Grand Totals

7/27/2020 3:50:28PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		4		\$0	\$13,100	\$13,100
A	RP:SINGLE FAMILY RES	13		\$0	\$276,111	\$255,108
A1	REAL RES SINGLE FAMI	20,854		\$45,710,413	\$2,976,264,045	\$2,491,032,900
A2	REAL RES MANUFACTURED HOMES	1,541		\$1,373,433	\$65,570,238	\$50,346,537
A4	CONDO/TOWNHOUSE	77		\$0	\$5,690,396	\$5,495,396
B1	APARTMENT - MULTIFAMILY	96		\$6,534,080	\$207,819,380	\$207,814,101
B2	MULTI - DUPLEX	66		\$29,126	\$9,457,644	\$9,372,408
B3	MULTI - TRIPLEX	5		\$0	\$873,015	\$808,015
B4	MULTI - QUADRAPLEX	31		\$87,770	\$6,949,044	\$6,949,044
B5	MULTI - FIVEPLEX	3		\$0	\$662,516	\$662,516
C-3		2		\$0	\$175,926	\$175,926
C1	REAL VACANT PLATTED	5,784		\$265,990	\$106,699,891	\$106,597,375
C1C	REAL VACANT COMMERCIAL	351		\$0	\$24,082,681	\$24,082,681
C1I	REAL VACANT INDUSTRIAL	91		\$0	\$67,035,902	\$67,035,902
CI		1		\$0	\$9,450	\$9,450
D1	QUALIFIED OPEN SPACE	4,745	373,199.5243	\$0	\$1,157,298,442	\$113,319,774
D2	IMPROVEMENTS ON QUALIFIED OPE	384	18.1710	\$94,737	\$12,635,916	\$12,635,916
D3	NON-QULALIFYING	19		\$0	\$2,811,357	\$2,811,357
D4	UNDEVELOPED	28		\$0	\$429,773	\$429,773
D5	RAW UNUSABLE LAND NOT AG APPR	105		\$0	\$3,252,434	\$3,252,434
E	LAND NON-Q AG & IMPS	8		\$0	\$85,529	\$84,358
E1	REAL FARM & RANCH IMPROVEMENT	936		\$2,354,918	\$139,010,346	\$114,798,054
E2	REAL FARM & RANCH MANUFACTURE	95		\$176,080	\$4,265,209	\$3,726,524
E3	RURAL VACANT LAND (NO CITY)	701		\$349,261	\$58,231,422	\$58,066,045
E3M	RURAL MANUFACTURED HOMES (N	154		\$24,748	\$10,133,158	\$7,598,261
E3R	RURAL IMPROVEMENTS (NO CITY)	668		\$1,980,967	\$103,820,217	\$86,302,024
E4	NON QUALIFIED LAND W/PADS & TA	116		\$0	\$646,258	\$646,258
F1	RP: COMMERCIAL	1,670		\$13,373,950	\$516,464,101	\$516,217,092
F2	RP: INDUSTRIAL & MANF	384		\$2,612,642,052	\$12,547,144,627	\$3,449,954,681
G1	RP: OIL & GAS	2,225		\$0	\$22,117,350	\$22,117,350
G3A		1		\$0	\$7,520	\$7,520
J2	GAS COMPANIES	24		\$0	\$4,892,594	\$4,892,594
J3	ELECTRIC COMPANIES	128		\$0	\$143,718,538	\$143,718,538
J3A		10		\$0	\$1,421,700	\$1,421,700
J4	TELEPHONE COMPANIES	85		\$25,950	\$7,055,933	\$7,055,933
J5	RAILROADS	53		\$0	\$56,542,190	\$56,542,190
J5A		1		\$0	\$238,320	\$238,320
J6	PIPELINES	561		\$0	\$533,776,810	\$519,039,740
J6A		21		\$0	\$12,629,960	\$6,949,750
J7	CABLE COMPANIES	16		\$0	\$9,373,570	\$9,373,570
J8	OTHER	27		\$0	\$22,327,756	\$22,327,756
J8A		1		\$0	\$29,130	\$29,130
J8B		1		\$0	\$35,000	\$35,000
L1	PP: COMMERCIAL	2,262		\$2,535,489	\$174,254,161	\$174,254,161
L2	PP: INDUSTRIAL & MANF	2		\$0	\$158,000	\$158,000
L2A		10		\$0	\$20,355,220	\$20,355,220
L2B		1		\$0	\$21,680,140	\$21,680,140
L2C		85		\$0	\$266,139,470	\$215,635,130
L2D		5		\$0	\$1,259,440	\$1,259,440
L2G		141		\$123,787,610	\$389,439,310	\$366,157,280
L2H	BUS PERS-VEHICLES IN	83		\$0	\$18,357,800	\$18,357,800
L2I		7		\$0	\$704,800	\$704,800
L2J		76		\$0	\$9,640,720	\$9,640,720
L2L		1		\$0	\$10,940	\$10,940
L2M		65		\$0	\$36,590,910	\$36,590,910
L2O		4		\$0	\$29,740	\$29,740
L2P		59		\$0	\$3,646,880	\$3,646,880
L2Q		71		\$0	\$7,756,750	\$7,756,750
L2R		3		\$0	\$27,523,490	\$27,523,490
L2S		4		\$0	\$1,897,610	\$1,897,610
L2T	Conversion	4		\$0	\$696,580	\$696,580
M1	PP: MOBILE HOMES	1,096		\$3,929,453	\$33,613,618	\$26,897,103
O	REAL EST INV	345		\$921,238	\$8,747,171	\$8,747,171
S	SPECIAL INVENTORY	32		\$0	\$15,699,682	\$15,699,682
X	EXEMPT PROPERTY	4,253		\$18,160,737	\$674,210,614	\$0

2020 CERTIFIED TOTALS

GSP - aSan Patricio County

Totals	373,217.6953	\$2,834,358,002	\$20,554,387,545	\$9,091,941,648
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2020 CERTIFIED TOTALS

Property Count: 49,377

GSP - aSan Patricio County
Effective Rate Assumption

7/27/2020 3:50:28PM

New Value

TOTAL NEW VALUE MARKET: **\$2,834,358,002**
TOTAL NEW VALUE TAXABLE: **\$1,406,881,010**

New Exemptions

Exemption	Description	Count		
EX-XO	11.254 Motor vehicles for income production a	1	2019 Market Value	\$39,750
EX-XV	Other Exemptions (including public property, re	18	2019 Market Value	\$391,421
EX366	HB366 Exempt	730	2019 Market Value	\$329,056
ABSOLUTE EXEMPTIONS VALUE LOSS				\$760,227

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	11	\$69,000
DV2	Disabled Veterans 30% - 49%	8	\$60,000
DV3	Disabled Veterans 50% - 69%	16	\$162,000
DV4	Disabled Veterans 70% - 100%	45	\$383,572
DVHS	Disabled Veteran Homestead	11	\$1,978,254
HS	Homestead	301	\$1,412,841
OV65	Over 65	126	\$6,621,601
OV65S	OV65 Surviving Spouse	11	\$585,796
PARTIAL EXEMPTIONS VALUE LOSS		529	\$11,273,064
NEW EXEMPTIONS VALUE LOSS			\$12,033,291

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$12,033,291

New Ag / Timber Exemptions

2019 Market Value \$1,007,065 Count: 6
2020 Ag/Timber Use \$29,812
NEW AG / TIMBER VALUE LOSS \$977,253

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,480	\$159,995	\$14,221	\$145,774

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,540	\$158,082	\$13,782	\$144,300

2020 CERTIFIED TOTALS

GSP - aSan Patricio County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,833	\$328,466,160.00	\$210,491,267