

SAN PATRICIO COUNTY APPRAISAL DISTRICT



2022

ANNUAL REPORT

Prepared by Robert Cenci

Chief Appraiser

San Patricio County Appraisal District

2023

DISTRICT GOVERNANCE

The San Patricio County Appraisal District (SPCAD) publishes this 2022 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 2022, 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., Suite B, 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 is responsible for setting policies and for hiring the Chief Appraiser. By law, the locally elected County Tax Assessor-Collector also serves on the District's Board of Directors as a non-voting "Ex-Officio" Board member. The Chief Appraiser is responsible for managing the district's administrative and Board members, appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year and appoints the Agricultural Appraisal Advisory Board.

The members of the District Board at the time of publication are:

Mr. John Curlee - Chair

Mr. Bill T. Wilson - Vice Chair

Dr. Anne Matula - Secretary

Will Swisher - Member

Ms. Marcela Thormaehlen- 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). 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 4 certified RPA's, has a total of 12 appraisers, and 14 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).

BUDGET AND LITIGATION MATTERS

The 2022 adopted budget was \$2,761,051.29. 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 lawsuits 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 2022 budget was approved by the SPCAD Board of Directors on August 10, 2021.

The Appraisal District serves all or portions of the following 26 Taxing Jurisdictions in 2022:

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 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 Del Mar Junior College

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 protests 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 averse to the property owner's interests.

APPEALS DATA

The SPCAD had 6,772 filed protests, which consisted of informal meetings and ARB proceedings. 843 cases went before the ARB, 4,917 were either settled informally or withdrawn. 827 cases were closed as a No Show/No Response, and 185 cases were filed under the 25.25 Motion to Correct subsections.

The 2022 ARB members of the San Patricio County Appraisal review board were:

Mr. Greg Pfluger – Chair

Ms. Mary Carr -Vice Chair

Ms. Joan Ortiz- Secretary

Ms. Diamantina C. Ramirez -Member

Dr. Paul Clore - Member

Ms. Suzanne Clark - Member

The Appraisal Rolls were certified and delivered to the taxing entities in San Patricio County. The individual entity Grand Totals Reports as of July 25, 2022, are available through a weblink on our website.

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 2023 members of the San Patricio County Agriculture Appraisal Advisory Board are:

Mr. Daniel Wendland

Mr. Bobby Nedbalek

Mr. Clarence Chopelas

Mr. Ernie Lane

Mr. Jon Whatley

TOTAL NUMBER OF PARCELS

The SPCAD currently appraised 49,234 total parcels. The total appraised market value of the parcels is \$30,260,275,087.

USES AND TYPES OF PROPERTY

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	20,256	7,949.1093	\$41,412,304	\$3,792,673,075	\$3,432,564,556
B MULTIFAMILY RESIDENCE	217	107.7750	\$15,524,158	\$299,176,067	\$298,969,217
C1 VACANT LOTS AND LAND TRACTS	5,369	7,808.4976	\$13,121	\$256,468,647	\$255,803,972
D1 QUALIFIED AG LAND	4,754	368,287.4654	\$0	\$1,370,999,822	\$120,109,577
D2 IMPROVEMENTS ON QUALIFIED OP	464		\$1,449,987	\$18,854,479	\$18,845,337
E FARM OR RANCH IMPROVEMENT	6,822	23,257.2001	\$22,507,851	\$788,118,049	\$719,387,411
F1 COMMERCIAL REAL PROPERTY	1,628	815.4478	\$13,105,283	\$670,274,704	\$670,156,313
F2 INDUSTRIAL REAL PROPERTY	418	9,111.2109	\$6,315,116,542	\$19,559,895,698	\$18,182,587,687
G1 OIL AND GAS	1,848		\$0	\$19,943,470	\$19,943,470
G3 MINERALS, NON-PRODUCING	1		\$0	\$6,740	\$6,740
J2 GAS DISTRIBUTION SYSTEM	24	4.1550	\$0	\$5,957,197	\$5,957,197
J3 ELECTRIC COMPANY (INCLUDING C	153	10.4010	\$0	\$194,056,102	\$194,056,102
J4 TELEPHONE COMPANY (INCLUDI	90	0.9200	\$0	\$7,185,904	\$7,185,904
J5 RAILROAD	50	21.5260	\$0	\$93,991,990	\$93,991,990
J6 PIPELAND COMPANY	615		\$0	\$612,725,990	\$576,643,460
J7 CABLE TELEVISION COMPANY	14		\$0	\$9,436,270	\$9,436,270
J8 OTHER TYPE OF UTILITY	28	0.3310	\$0	\$27,854,611	\$27,854,611
J9 RAILROAD ROLLING STOCK	2		\$0	\$1,620,760	\$1,620,760
L1 COMMERCIAL PERSONAL PROPE	2,089		\$2,759,558	\$172,867,731	\$172,277,153
L2 INDUSTRIAL PERSONAL PROPERT	676		\$109,977,016	\$1,124,998,140	\$1,006,095,840
M1 TANGIBLE OTHER PERSONAL, MOB	956		\$3,264,610	\$37,228,496	\$34,877,159
O RESIDENTIAL INVENTORY	122	22.4074	\$1,708,288	\$5,637,505	\$5,637,505
S SPECIAL INVENTORY TAX	29		\$0	\$17,825,250	\$17,825,250
X TOTALLY EXEMPT PROPERTY	3,865	19,734.5956	\$1,031,019	\$1,172,478,390	\$0
Totals	437,131.0421		\$6,527,869,737	\$30,260,275,087	\$25,871,833,481

EXEMPTION INFORMATION

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable function	1	2021 Market Value	\$347,431
EX-XN	11.252 Motor vehicles leased for personal use	33	2021 Market Value	\$602,364
EX-XO	11.254 Motor vehicles for income production a	1	2021 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2021 Market Value	\$248,588
EX-XV	Other Exemptions (including public property, r	25	2021 Market Value	\$24,627,599
EX366	HB366 Exempt	703	2021 Market Value	\$384,248
ABSOLUTE EXEMPTIONS VALUE LOSS				\$26,210,230

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	5	\$25,000
DV2	Disabled Veterans 30% - 49%	5	\$37,500
DV3	Disabled Veterans 50% - 69%	21	\$212,000
DV4	Disabled Veterans 70% - 100%	96	\$1,140,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$12,000
PARTIAL EXEMPTIONS VALUE LOSS			\$1,426,500
NEW EXEMPTIONS VALUE LOSS			\$27,636,730

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
			TOTAL EXEMPTIONS VALUE LOSS \$27,636,730

New Ag / Timber Exemptions

New Annexations

Count	Market Value	Taxable Value
1	\$1,689	\$1,689

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
14,036	\$206,329	\$29,448	\$176,881
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,694	\$211,291	\$29,683	\$181,608

RATIO STUDY ANALYSIS

A ratios study is designed to evaluate appraisal performance through a comparison of appraised or assessed values for tax purposes with estimates of market value based on sales prices and tested by measures of Central Tendency. The San Patricio County Appraisal District

will adhere to the IAAO Standards on ratio studies. Those statistics include current measures of Central Tendency by CAD and Measures of Dispersion as required by law.

NEW CONSTRUCTION

Building permits are gathered from San Patricio County and all cities located within the appraisal district's jurisdiction. Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of appropriate staff members to begin the process. Properties are grouped by neighborhood, type, and location prior to the fieldwork. This process requires coordination and supervision during all phases. Fieldwork is distributed to appraisers based on property type and location. Field appraisers are trained in the techniques of listing, measuring, classifying, and appraising property.

New Value

TOTAL NEW VALUE MARKET:	\$6,527,869,737
TOTAL NEW VALUE TAXABLE:	\$5,268,109,170

LEGISLATIVE CHANGES

The following link will provide the Texas Property Tax Law Changes for 2022.

<https://comptroller.texas.gov/taxes/property-tax/docs/96-669-21.pdf>

ADDITIONAL INFORMATION

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:

- 2022 Certified Grand Totals Reports by Entity
- 2022 Financial Statements (Annual Independent Audit)
- 2022 Approved Budget
- 2021-2022 Reappraisal Plan
- 2021 Operations Survey (Texas Comptroller's Website)
- 2022 Property value Study results (Texas Comptroller's Website)
- 2020 MAP Review results (Texas Comptroller's Website)