SAN PATRICIO COUNTY APPRAISAL DISTRICT

2024

ANNUAL REPORT

Prepared by Jordan Light

Chief Appraiser

San Patricio County Appraisal District

Letter from the Chief Appraiser

Our mission is to develop a professional, accurate, and fair appraisal roll while providing transparent operations and responsive customer service.

To the People and Tax Entities of San Patricio County:

The 2024 annual report summarizes San Patricio County Appraisal District operations, the composition and value of the appraisal roll, exemption administration, property-owner appeals, state-level performance measures, and developments affecting property taxation in San Patricio County.

Our office is responsible for determining property values and administering applicable exemptions and special appraisal provisions. Local taxing units—not the appraisal district—adopt tax rates and levy property taxes. The information in this report is intended to help taxpayers, elected officials, and participating entities understand both the values reported and the work required to produce a defensible appraisal roll.

The 2024 appraisal roll reflected substantial industrial property value and new-value activity, alongside residential, agricultural, commercial, utility, and personal-property accounts. The report highlights these categories separately because they have different market drivers and statutory valuation considerations.

Sincerely,



Jordan Light, RPA, RTA
Chief Appraiser

2024 At a Glance

Category	Totals	Source
Total county property accounts	49,340	County Grand Totals
Total market value	$35,322,304,853	County Grand Totals
Appraised value	$33,847,594,197	After productivity adjustment
Assessed value	$33,283,483,848	After appraisal caps
County M&O net taxable value	$16,067,519,552	County entity grand totals
New value reported	$1,405,874,932	All property categories
Adopted 2024 district budget	$3,277,973	Adopted budget
Total county exemption amount	$17,215,964,296	County entity schedule; rate-specific impacts

DISTRICT GOVERNANCE

The San Patricio County Appraisal District (SPCAD) publishes this 2024 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 2024, 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 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 are:

Mr. John Curlee – Chair

Mr. Bill T. Wilson – Vice Chair

Dr. Anne Matula – Secretary

Jaylen Gonzales - 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 2024 adopted budget was $3,277,973. 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 2024 budget was approved by the SPCAD Board of Directors on August 15, 2023.

The Appraisal District serves all or portions of the following 25 Taxing Jurisdictions in 2024:

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

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 6,078 filed protests, which consisted of informal meetings and ARB proceedings. 579 cases went before the ARB, 5,499 were either settled informally or withdrawn. 3108 cases were filed under the 25.25 Motion to Correct subsections.

The 2024 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, 2023, 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 2024 members of the San Patricio County Agriculture Appraisal Advisory Board are:

Mr. Daniel Wendland

Mr. Bobby Nedbalek

Mr. Clarence Chopelas

TOTAL NUMBER OF PARCELS

The SPCAD currently appraised 49,340 total parcels. The total appraised market value of the parcels is $35,322,304,853.

USES AND TYPES OF PROPERTY

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	19,878	6,781.3678	$56,162,937	$4,387,086,187	$3,050,118,114
B	MULTIFAMILY RESIDENCE	237	136.2294	$15,314,578	$374,337,128	$370,474,190
C1	VACANT LOTS AND LAND TRACTS	4,728	7,373.0940	$0	$285,920,260	$269,858,731
D1	QUALIFIED AG LAND	4,812	367,686.3836	$0	$1,578,420,153	$103,677,013
D2	IMPROVEMENTS ON QUALIFIED OP	490		$670,988	$18,720,057	$18,704,615
E	FARM OR RANCH IMPROVEMENT	8,033	24,226.2193	$17,014,492	$1,138,701,393	$797,613,845
F1	COMMERCIAL REAL PROPERTY	1,681	812.6885	$22,113,629	$888,775,617	$852,821,327
F2	INDUSTRIAL REAL PROPERTY	448	9,462.8112	$1,207,722,151	$22,209,452,904	$7,551,514,849
G1	OIL AND GAS	1,454		$0	$48,441,160	$34,498,219
G3	MINERALS, NON-PRODUCING	1		$0	$8,230	$8,230
J2	GAS DISTRIBUTION SYSTEM	23	3.1550	$0	$8,162,088	$8,158,028
J3	ELECTRIC COMPANY (INCLUDING C	154	10.4010	$1,167,670	$222,316,903	$221,911,927
J4	TELEPHONE COMPANY (INCLUDI	117	0.9200	$0	$9,542,264	$9,542,264
J5	RAILROAD	39	21.5260	$0	$105,439,498	$105,230,501
J6	PIPELAND COMPANY	642		$75,453,880	$839,149,370	$779,792,250
J7	CABLE TELEVISION COMPANY	14		$0	$14,870,980	$14,870,980
J8	OTHER TYPE OF UTILITY	30	0.3310	$0	$26,005,086	$26,005,086
J9	RAILROAD ROLLING STOCK	2		$0	$1,244,350	$1,244,350
L1	COMMERCIAL PERSONAL PROPE	2,103		$2,826,436	$183,111,154	$183,111,154
L2	INDUSTRIAL PERSONAL PROPERT	793		$2,605,333	$1,744,726,860	$1,514,170,120
M1	TANGIBLE OTHER PERSONAL, MOB	958		$870,624	$46,044,173	$36,029,904
O	RESIDENTIAL INVENTORY	885	273.9184	$3,724,005	$34,460,266	$33,440,623
S	SPECIAL INVENTORY TAX	29		$0	$19,291,499	$19,291,499
X	TOTALLY EXEMPT PROPERTY	3,205	19,624.3239	$228,209	$1,138,077,273	$0
		Totals	436,413.3691	$1,405,874,932	$35,322,304,853	$16,002,087,819

EXEMPTION INFORMATION

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	13	2023 Market Value	$29,216
EX-XV	Other Exemptions (including public property, r	19	2023 Market Value	$1,584,810
EX366	HB366 Exempt	335	2023 Market Value	$298,688
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$1,912,714**

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	6	$30,000
DV2	Disabled Veterans 30% - 49%	6	$49,500
DV3	Disabled Veterans 50% - 69%	7	$70,000
DV4	Disabled Veterans 70% - 100%	84	$613,509
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$12,000
DVHS	Disabled Veteran Homestead	32	$5,902,877
HS	Homestead	409	$18,875,382
OV65	Over 65	180	$9,538,539
OV65S	OV65 Surviving Spouse	2	$61,114
	PARTIAL EXEMPTIONS VALUE LOSS	**727**	**$35,152,921**
		NEW EXEMPTIONS VALUE LOSS	**$37,065,635**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$37,065,635**

New Ag / Timber Exemptions

2023 Market Value	$1,714,987	Count: 18
2024 Ag/Timber Use	$12,011	
NEW AG / TIMBER VALUE LOSS	**$1,702,976**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
15,282	$240,157	$73,927	$166,230

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,142	$246,054	$74,310	$171,744

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. Here is an example of one neighborhood.

Residential Neighborhood Analysis

Profile Run 2081 Profile Detail 2427

			Previous	Updated	Adjustments	
NBHD Code	PE400	Mean Ratio	107.97%	101.86%	Mean	1.27
Neighborhood	Nbhd Code: PE400	Weighed Mean	108.03%	101.89%	Median	1.27
		Median Ratio	107.63%	101.55%		
Sample size	7	Avg Sale/Appr	$298,714	$304,352		
Sample percent	3.61%	Avg Sale/Appr PSF	$136.87	$139.37	**Calculated**	**1.30**
Population	194	Price Related Diff	1.00	1.00		
Old NBHD Adj	1.40	Coefficient of Dispersion	0.0199	0.0201		
Avg Land/Sale	22.45%					

Prop ID	Situs Address	Sale Date	Sale Price	TLA	Grade	CDU	Sale PSF	Land Value	Land/ Sale%	Imp Value	Old Ratio	Sale Contrib Imp Value	Ind NB Adj	Revised Imp Value	Revised Appr Value	Revised PSF	Revised Ratio
38727	[redacted] SECO DR	14-Nov-22	$245,000	1,823	RM4	AVG	$134.39	$59,384	24.24%	$213,483	111.37%	$185,616	1.22	$198,234	$257,618	$141.32	105.15%
62362	[redacted] SABINE DR	02-Feb-22	$266,000	1,835	RM4	AVG	$144.96	$59,940	22.53%	$226,356	107.63%	$206,060	1.27	$210,188	$270,128	$147.21	101.55%
62379	[redacted] SABINE DR	02-Sep-22	$229,000	1,667	RM4	AVG	$137.37	$59,304	25.90%	$184,773	106.58%	$169,696	1.29	$171,575	$230,879	$138.50	100.82%
62420	[redacted] SABINE DR	24-Feb-23	$295,000	2,500	RM4	AVG	$118.00	$59,958	20.32%	$256,218	107.18%	$235,042	1.28	$237,917	$297,875	$119.15	100.97%
63787	[redacted] POESTA DR	01-Feb-22	$238,000	1,961	RM4	AVG	$121.37	$57,981	24.36%	$203,532	109.88%	$180,019	1.24	$188,994	$246,975	$125.94	103.77%
64693	[redacted] SAN SABA DR	28-Jul-22	$490,000	3,162	RM5	AVG	$154.97	$105,062	21.44%	$435,523	110.32%	$384,938	1.24	$404,414	$509,476	$161.12	103.97%
64741	[redacted] SAN SABA DR	07-Feb-23	$328,000	2,231	RM4	AVG	$147.02	$60,194	18.35%	$277,112	102.84%	$267,806	1.35	$257,318	$317,512	$142.32	96.80%

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:	$1,405,874,932
TOTAL NEW VALUE TAXABLE:	$949,358,718

LEGISLATIVE CHANGES

The following link will provide all Texas Property Tax Law Changes for 2024.
https://comptroller.texas.gov/taxes/property-tax/docs/96-669.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:

- 2024 Certified Grand Totals Reports by Entity
- 2024 Financial Statements (Annual Independent Audit)
- 2024 Approved Budget
- 2023-2024 Reappraisal Plan
- 2024 Operations Survey (Texas Comptroller's Website)
- 2024 Property value Study results (Texas Comptroller's Website)
- 2024 MAP Review results (Texas Comptroller's Website)