# SAN PATRICIO COUNTY APPRAISAL DISTRICT

# 2026

# ANNUAL REPORT

Prepared by Jordan Light

Chief Appraiser

San Patricio County Appraisal District

2026

## DISTRICT GOVERNANCE

The San Patricio County Appraisal District (SPCAD) publishes this 2026 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 2026, 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 at the time of publication are:

Mr. Bill T. Wilson – Chair

Dr. Anne Matula – Vice Chair

Mrs. Marcy Thormaehlen – Secretary, Tax Assessor-Collector

Mr. Mark Roach- Member

Mr. Terry Stansberry - Member

## DISTRICT OPERATIONS

SPCAD identifies, lists, and appraises property within its jurisdiction for property tax purposes and maintains appraisal records and appraisal rolls for participating taxing units. Appraisal districts must implement periodic reappraisal under Texas Tax Code §25.18.

Property generally is valued as of January 1, subject to statutory exceptions and special appraisal provisions. Appraisal personnel apply appropriate mass appraisal techniques and applicable Uniform Standards of Professional Appraisal Practice.

District personnel are subject to professional registration, certification, and continuing education requirements administered by the Texas Department of Licensing and Regulation. SPCAD also administers residence homestead, age-65-or-older, disabled person, disabled veteran, charitable, religious, and other qualifying exemptions, along with agricultural and wildlife-management special appraisal.

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 10 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 2026 adopted budget was $3,861,136.49. 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 2026 budget was approved by the SPCAD Board of Directors on August 12, 2025.

The Appraisal District serves all or portions of the following 27 Taxing Jurisdictions in 2026:

| 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 | Del Mar College |
| Odem-Edroy ISD | Portland | Aransas Oaks PID #1 |
| Sinton ISD | Sinton | San Patricio Groundwater |
| Taft ISD | Taft | Conservation District |
| Skidmore-Tynan ISD | Mathis | Sinton Ranch Municipal |
| Banquete ISD | Odem | Utility District |
| | 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 6,773 filed protests, which consisted of informal meetings and ARB proceedings. 2,164 cases went before the ARB, 4,609 were either settled informally or withdrawn.

The 2026 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

Mr. William H. Johnson – Member

Mr. Roland Cantu – Member

Mr. Janie S. Ortiz – Member

Vacant – Auxiliary Member

Vacant – Auxiliary 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 24, 2026, 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 2025 members of the San Patricio County Agriculture Appraisal Advisory Board are:

Mr. Daniel Wendland

Mr. Bobby Nedbalek

Mr. Clarence Chopelas

Mr. Nic Pinkston

Mr. Marc Hartzendorf

## TOTAL NUMBER OF PARCELS

The SPCAD currently appraised 48,963 total parcels. The total appraised market value of the parcels is $38,858,454,257.

## USES AND TYPES OF PROPERTY

**State Category Breakdown**

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---|---|---|---|---|---|---|
| A | SINGLE FAMILY RESIDENCE | 19,790 | 6,650.6990 | $43,498,305 | $4,333,753,854 | $3,069,772,357 |
| B | MULTIFAMILY RESIDENCE | 241 | 129.2127 | $0 | $291,519,435 | $274,554,463 |
| C1 | VACANT LOTS AND LAND TRACTS | 4,714 | 7,558.9058 | $0 | $277,533,302 | $238,963,431 |
| D1 | QUALIFIED AG LAND | 4,572 | 342,111.2702 | $0 | $1,750,001,812 | $101,005,245 |
| D2 | IMPROVEMENTS ON QUALIFIED OP | 461 | | $278,098 | $19,160,648 | $19,129,536 |
| E | FARM OR RANCH IMPROVEMENT | 8,291 | 23,956.4873 | $8,223,027 | $1,259,494,815 | $840,167,003 |
| F1 | COMMERCIAL REAL PROPERTY | 1,555 | 1,285.3510 | $8,175,147 | $1,000,260,044 | $874,987,920 |
| F2 | INDUSTRIAL REAL PROPERTY | 454 | 10,270.9432 | $2,376,336,982 | $25,638,496,136 | $11,153,006,917 |
| G1 | OIL AND GAS | 1,647 | | $0 | $16,609,530 | $12,880,940 |
| J2 | GAS DISTRIBUTION SYSTEM | 23 | 3.1550 | $0 | $10,575,607 | $10,298,256 |
| J3 | ELECTRIC COMPANY (INCLUDING C | 164 | 10.4010 | $0 | $300,234,490 | $299,574,210 |
| J4 | TELEPHONE COMPANY (INCLUDI | 108 | 1.2510 | $0 | $6,260,366 | $5,405,681 |
| J5 | RAILROAD | 42 | 21.5260 | $0 | $112,470,486 | $111,632,564 |
| J6 | PIPELAND COMPANY | 606 | | $0 | $882,626,450 | $811,229,910 |
| J7 | CABLE TELEVISION COMPANY | 14 | | $0 | $24,096,900 | $23,721,900 |
| J8 | OTHER TYPE OF UTILITY | 28 | | $0 | $25,555,470 | $25,050,640 |
| L1 | COMMERCIAL PERSONAL PROPE | 2,395 | | $11,843,244 | $221,694,654 | $144,619,105 |
| L2 | INDUSTRIAL PERSONAL PROPERT | 741 | | $527,795 | $1,824,416,790 | $1,763,912,835 |
| M1 | TANGIBLE OTHER PERSONAL, MOB | 878 | | $2,230,633 | $77,172,478 | $38,494,288 |
| O | RESIDENTIAL INVENTORY | 795 | 177.6335 | $7,745,434 | $36,657,999 | $32,805,962 |
| S | SPECIAL INVENTORY TAX | 30 | | $0 | $15,291,437 | $13,367,189 |
| X | TOTALLY EXEMPT PROPERTY | 1,571 | 18,369.5934 | $21,620,095 | $1,180,859,377 | $0 |
| | | **Totals** | 410,546.4291 | $2,480,478,760 | $39,304,742,080 | $19,864,580,352 |

## EXEMPTION INFORMATION

### New Exemptions

| Exemption | Description | Count | | |
|---|---|---|---|---|
| EX-XN | 11.252 Motor vehicles leased for personal use | 7 | 2025 Market Value | $79,085 |
| EX-XV | Other Exemptions (including public property, r | 12 | 2025 Market Value | $341,950 |
| | | ABSOLUTE EXEMPTIONS VALUE LOSS | | **$421,035** |

| Exemption | Description | Count | Exemption Amount |
|---|---|---|---|
| 145B | 11.145 (b) Single Situs, Single Owner | 1,607 | $72,687,072 |
| 145D | 11.145 (d) Multiple Situs, Leases | 805 | $8,380,728 |
| 145D1 | 11.145 (d-1) Multiple Situs, Consignment | 23 | $96,828 |
| 145F | 11.145 (f) Single Situs, Related Business Entity | 85 | $3,071,543 |
| DV1 | Disabled Veterans 10% - 29% | 7 | $41,305 |
| DV2 | Disabled Veterans 30% - 49% | 9 | $72,000 |
| DV3 | Disabled Veterans 50% - 69% | 11 | $100,000 |
| DV4 | Disabled Veterans 70% - 100% | 115 | $625,003 |
| DVHS | Disabled Veteran Homestead | 58 | $13,688,783 |
| HS | Homestead | 493 | $22,981,635 |
| OV65 | Over 65 | 212 | $11,195,271 |
| | PARTIAL EXEMPTIONS VALUE LOSS | **3,425** | **$132,940,168** |
| | | NEW EXEMPTIONS VALUE LOSS | **$133,361,203** |

### Increased Exemptions

| Exemption | Description | Count | Increased Exemption Amount |
|---|---|---|---|
| | INCREASED EXEMPTIONS VALUE LOSS | | |
| | | TOTAL EXEMPTIONS VALUE LOSS | **$133,361,203** |

### New Ag / Timber Exemptions

### New Annexations

### New Deannexations

### Average Homestead Value

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|---|---|---|---|
| 16,231 | $241,212 | $60,506 | $180,706 |

Category A Only

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|---|---|---|---|
| 12,845 | $243,489 | $57,799 | $185,690 |

### Median Homestead Value

Category A and E

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|---|---|---|---|
| 16,231 | $215,648 | $49,962 | $165,686 |

Category A Only

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|---|---|---|---|
| 12,845 | $220,856 | $49,194 | $171,662 |

## 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: | $2,492,656,226 |
| TOTAL NEW VALUE TAXABLE: | $213,124,566 |

## LEGISLATIVE CHANGES

The following link will provide all Texas Property Tax Law Changes for 2026.
**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:

- 2026 Certified Grand Totals Reports by Entity
- 2026 Financial Statements (Annual Independent Audit)
- 2026 Approved Budget
- 2025-2026 Reappraisal Plan
- 2025 Operations Survey (Texas Comptroller's Website)
- 2025 Property value Study results (Texas Comptroller's Website)
- 2024 MAP Review results (Texas Comptroller's Website)