

KLEBERG COUNTY APPRAISAL DISTRICT

2025 ANNUAL REPORT

Introduction

The Kleberg County Central Appraisal District “KCAD” is a political subdivision of the State of Texas created by the Texas Legislature in 1979. The operations of the district are governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the rules of Texas Comptroller’s Property Tax Assistance Division.

KCAD is responsible for the appraisal of all property in Kleberg County for ad valorem purposes and the administration of all local option and State mandated property tax exemptions.

Mission

The mission of the Kleberg County Central Appraisal District is to discover, list and appraise all property located within the boundaries of the district in an accurate, ethical and impartial manner in an effort to estimate the market value of each property and achieve uniformity and equity. This will be accomplished by maintaining the highest standards in appraisal practices and law by developing personnel who are professional and knowledgeable and operate under the standards of:

- The Property Tax Assistance Division of the Texas Comptroller’s Office
- International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

Governance

The Appraisal District operations are governed by the Board of Directors whose members are elected by the voting taxing units every two years.

Term of Office and Vacancy:

CAD directors serve two-year terms. Each term begins on Jan. 1 of an even-numbered year. The two-year term of office does not apply to the county TAC who serves as a nonvoting director.

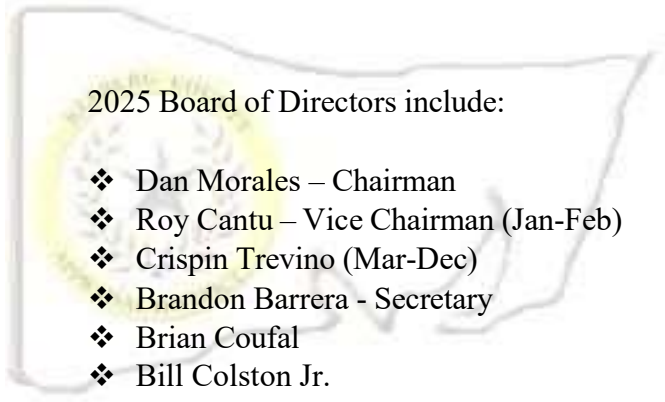
Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties. This reimbursement is as provided by the budget adopted the board of directors. If a vacancy occurs on the board, each taxing unit nominates by resolution a candidate to fill the vacancy. Within 45 days after receiving notice from the board of directors that a vacancy exists, a taxing unit must submit the nomination to the chief appraiser. The chief appraiser delivers a list of the nominees to the directors within the next five days. Directors select by majority vote on of the nominees to fill the vacancy.

Meetings:

At the board of directors' first meeting each calendar year, the board must elect from its members a chairman and a secretary. A nonvoting TAC may serve as chairman or secretary. A majority of the CAD board of directors constitutes a quorum. A Tax Assessor Collector who is a non-voting member is counted in determining the presence of a quorum.

The board may meet at any time at the call of the chairman. Kleberg County Appraisal District's Board of Directors has determined by board rule that they may have a scheduled monthly meeting on every 2nd Thursday at 3:00 p.m. They have also determined by board rule that they reserve the right to reschedule the meeting at their discretion. The board rule also provides that the board must meet at least once each calendar quarter.

The board must provide reasonable time at meetings for public comment on CAD and ARB policies and procedures.



2025 Board of Directors include:

- ❖ Dan Morales – Chairman
- ❖ Roy Cantu – Vice Chairman (Jan-Feb)
- ❖ Crispin Trevino (Mar-Dec)
- ❖ Brandon Barrera - Secretary
- ❖ Brian Coufal
- ❖ Bill Colston Jr.
- ❖ Maria Victoria Valadez Tax A/C (non-voting member)

Appraisal Review Board

Kleberg County Administrative Judge appoints appraisal review board (ARB) members. Kleberg County Appraisal District Board of Directors provide the budget for the appraisal review board operations as authorized by statute, but they have no authority over how the ARB conducts its business and, in fact, are prohibited from communicating with the ARB concerning matters that could be the subject of hearings except as authorized by law. The ARB is a board of citizens that is a decision making body that issues determinations of statutorily authorized protests and challenges brought by property owners and taxing units. ARB members are not a party to the protest. ARBs are appointed

to act independently of the appraisal district and to make fair and impartial determinations. ARBs only have the authority specifically given by statute. Although an appraisal district provides staff to the ARB for clerical assistance, the ARB maintains an independence from the board of directors and appraisal district staff, including the chief appraiser.

Pay And Training For ARB Members

When setting its budget, the appraisal district board of directors must include amounts for appraisal review board per diem payments and expense reimbursements. Specifically, ARB members (not auxiliary members) are entitled to be paid by the day (per diem) for each day the board meets. Kleberg County Appraisal District pays the ARB \$70 per ½ day and \$140 for a full day. They are also entitled to reimbursement of actual and necessary expenses incurred in the performance of their official duties.

The Comptroller's office must approve curricula, provide materials and supervise the training of ARB members. ARB members are not allowed to participate in hearings until they complete the Comptroller's training course and a statement agreeing to comply with Tax Code requirements during hearings. If the ARB member is appointed *after* the Comptroller's office has offered the ARB training courses for that year, the ARB member may participate in hearings but must complete the new member training course at the first opportunity after the appointment. During the second year of an ARB member's term, the ARB member must complete the Comptroller's continuing education training course and complete a statement agreeing to comply with Tax Code requirements during hearings. An ARB member who fails to timely complete the course, is not eligible to participate in hearings, vote on a determination of protest or be reappointed to an additional term. ARB members must complete the Comptroller's continuing education training course and complete a statement agreeing to comply with Tax Code requirements in each year they serve. The appraisal district's board of directors provides for budgeting of ARB training as part of the appraisal district annual budget.

The Tax Code provides that certain communication about the training course is prohibited. Except during a hearing or other ARB proceeding, the following persons cannot communicate with the ARB regarding the Comptroller's training course, or any matter presented or discussed during the course:

- the chief appraiser;
- other appraisal district employees;
- a director of the appraisal district;
- an officer or employee of a taxing unit served by the appraisal district; and
- an attorney who represents (or whose firm represents) the appraisal district or taxing unit.

2025 Appraisal Review Board Members Include:

- ❖ Dyan Lopez-Garza – Chairman
- ❖ Jennifer Herrera – Vice Chairman
- ❖ Pam Webb – Secretary
- ❖ Maria Crowley
- ❖ Joel Mireles

Agricultural Advisory Board

The Agricultural Advisory Board is a four-member board appointed by the Chief Appraiser with the advice and consent of the Board of Directors. Responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural valuation within the district's boundaries and to assist in determining typical practices

and standards used in various farming operations. The board serves at the will of the Chief Appraiser. The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23 and who have been residents of the district for at least five years. Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board, the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership. The board shall meet at the call of the chief appraiser at least once a year. An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board. A member of the agricultural advisory board is not entitled to compensation.

2025 Agricultural Advisory Board Members Include:

- ❖ Angel R Gonzalez, JR. - Chairman
- ❖ Victor Saenz - Vice-Chairman
- ❖ Michael Yeary – Secretary
- ❖ Verl Cash

Kleberg County Appraisal District is responsible for appraising all properties for each of the following Taxing Jurisdictions that are within the boundaries of Kleberg County. The 2025 values per taxing unit is as follows:

<u>Taxing Unit</u>	<u>Market Value</u> <i>(Before Exemptions)</i>	<u>Net Taxable</u> <i>(After Exemptions)</i>
▪ Kleberg County	4,901,455,708	2,362,632,725
▪ City of Kingsville	1,785,800,182	1,316,713,794
▪ South Texas Water Authority	2,886,212,024	1,819,835,627
▪ Kingsville I.S.D.	2,192,016,249	1,166,937,750
▪ Ricardo I.S.D.	693,082,291	313,880,110
▪ Riviera I.S.D.	1,490,185,278	379,905,007
▪ Santa Gertrudis I.S.D.	526,036,338	106,228,629
▪ Kenedy County Ground Water	1,712,630,388	382,540,344
▪ City of Corpus Christi	1,768,660	217,002

Property Types Appraised

The following is a summary of the appraisal district market value by state category for the 2025 year.

<u>Classification</u>	<u>Property Type</u>	<u>Market Value</u>
A	Single Family Residence	\$1,240,232,009
B	Multifamily Residence	165,885,114
C1	Vacant Lots and Land Tracts	51,466,341
D1	Qualified Open Space “Ag” Land	1,747,571,985
D2	Improvements on Qualified Open “Ag” Space Land	9,206,740
E	Rural Land, Non Qualified Open Space Land	329,930,779
F1	Commercial Real Property	313,761,148
F2	Industrial Real Property	10,398,890
G1	Oil and Gas	45,585,640
J1	Water Systems	38,730
J2	Gas Distribution System	5,070,580
J3	Electric Company	112,381,290
J4	Telephone Company	12,421,760
J5	Railroad	22,986,000
J6	Pipeline Company	166,959,000
J7	Cable television Company	2,133,940
J8	Other Type of Utility	90,160
M1	Mobile Homes	9,906,250
O	Residential Inventory	4,815,340
L1	Commercial Personal Property	97,743,170
L2	Industrial Personal Property	48,351,910
S	Special Inventory	9,117,450
X	Exempt Property	495,401,482

Exemption Data

Kleberg County Appraisal District is responsible for the administration of all property tax exemptions granted. The most common exemption a property owner qualifies for is the Homestead Exemptions. These exemptions include mandated homestead exemptions, optional homestead exemption, over-65 exemptions, over 55 surviving spouse exemptions, disability exemptions and 100% disabled Veterans homestead exemptions. In order to qualify for the Homestead Exemptions, the property owner must **own and reside in** the residence on January 1 and the owner or spouse claims **no other** Homestead Exemption. In January of each year, the district mails Homestead Exemption applications to property owners who **may** qualify for this exemption. The application must be completed and returned to the appraisal district by April 30. A property owner who turns 65 any time during the year qualifies for the Over 65 exemption as if they had it all year and can apply for the exemption anytime during the year after the property owner turns 65. A property owner may file a late homestead application if it is filed no later than two years after the delinquency date for the taxes on the homestead.

The following is a list of taxing units that offer the Homestead/Over 65/Disabled Persons Exemptions and 100% Disabled Veteran's Homestead exemption for the year of 2025.

<u>TAXING UNITS & TAX RATE</u>	<u>HOMESTEAD</u>	<u>PERCENTAGE HOMESTEAD</u>	<u>AGE/OVER-65</u>	<u>DISABILITY</u>
Kleberg County	*****	*****	\$12,000	*****
City of Kingsville	*****	*****	\$ 8,400	*****
So. Tx. Water Authority	*****	1%/\$5,000 MIN.	\$12,000	\$12,000
Kingsville I.S.D.	\$140,000	*****	\$60,000	\$60,000
Ricardo I.S.D.	\$140,000	*****	\$60,000	\$60,000
Riviera I.S.D.	\$140,000	*****	\$60,000	\$60,000
Santa Gert. I.S.D.	\$140,000	*****	\$60,000	\$60,000
City of Corpus Christi	*****	20%/\$5,000 MIN.	\$62,500	\$62,500

Residence Homestead of Surviving Spouse of Member of Armed Services Killed in Line of Duty (Tax Code Section 11.133)

100% EXEMPTION

A surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving has not remarried since the death of the member of the armed services.

Contact the Kleberg County Appraisal District for other instances when the surviving spouse can benefit from Residence Homestead of Surviving Spouse of Member of Armed Services Killed in Action.

Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty (Tax Code Section 11.134)

100% EXEMPTION

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving:

- (1) is an eligible survivor for purposes of Chapter 615, Government Code, as determined by the Employees Retirement System of Texas under that chapter; and (2) has not remarried since the death of the first responder.

Contact the Kleberg County Appraisal District for other instances when the surviving spouse can benefit from the Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty.

must be: Receiving 100% Compensation for a Service-Related Disability AND 100% Service Disabled or Individual Unemployable

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Continuation of Residence Homestead Exemption While Replacement Structure is Constructed; Sale of Property (Tax Code Section 11.135)

(a) If a qualified residential structure for which the owner receives an exemption under Section 11.13 is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land if the owner does not establish a different principal residence for which the owner receives an exemption under Section 11.13 during that period and intends to return and occupy the structure as the owner's principal residence. To continue to receive the exemption, the owner must begin active construction of the replacement qualified residential structure or other physical preparation of the site on which the structure is to be located not later than the first anniversary, or the fifth anniversary for a property described by Subsection (a-1)(1), of the date the owner ceases to occupy the former qualified residential structure as the owner's principal residence. (a-1) An owner may not receive an exemption under Section 11.13 for property under the circumstances described by Subsection (a) for more than: (1) five years if: (A) the property is located in an area declared to be a disaster area by the governor following a disaster; and (B) the residential structure located on the property is rendered uninhabitable or unusable as a result of the disaster; or (2) two years if Subdivision (1) does not apply.

NOTE: THERE ARE OTHER CIRCUMSTANCES THAT THIS SECTION OF THE TEXAS PROPERTY TAX CODE ADDRESSES, THIS IS JUST A BREIF SUMMARY TO INFORM YOU THAT THIS EXEMPTION EXISTS. PLEASE CONTACT THE APPRAISAL DISTRICT FOR MORE INDEPTH INFORMATION ON THIS EXEMPTION.

Disabled Veteran's Exemption that may apply to any one property. This exemption is granted by all taxing units. (Tax Code Section 11.22)

10%-29%	Disability \$ 5,000
30%-49%	Disability \$ 7,500
50%-69%	Disability \$10,000
70%-100%	Disability \$12,000

ANY % LISTED ABOVE AT AGE 65 AND OVER: \$12,000

Contact the Kleberg County Appraisal District for instances when the surviving spouse or when there is no surviving spouse, the veteran's children who are younger than 18 years of age and unmarried can benefit from the Disabled Veteran's Exemption.

Ratio Study Analysis – Property Value Study

The property tax code requires that the Property Tax Assistance Division of Texas Comptroller Office conduct an internal ratio study in each appraisal district biannually to determine the degree of uniformity of and the median level of appraisal with each major property category in each school district. The districts values must be within the 5% margin of error of the state's ratio study in order for the Comptroller to certify local value to the Commissioner of Education for school funding. For 2025, information will be received by appraisal district in January of 2026.

The Comptroller Property Value Study will be available on the Texas Comptroller Website in 2026.

2025 Protest Data

The Property Tax Code requires the Appraisal District to send a letter formed Notice of Appraised Value for properties:

- Reappraised in the current year
- Change of ownership during the preceding year
- Agent or property owner makes a written request for the notice
- New property that was included for the first time on the appraisal rolls
- The owner filed a property rendition statement
- The property has been annexed or de-annexed to a taxing jurisdiction
- Homestead Exemption Possible Qualification (Properties that have property address being the same as the mailing address but has no exemption at the time of notices)
- Canceled Exemptions
- Account number change
- Any change in value from prior year

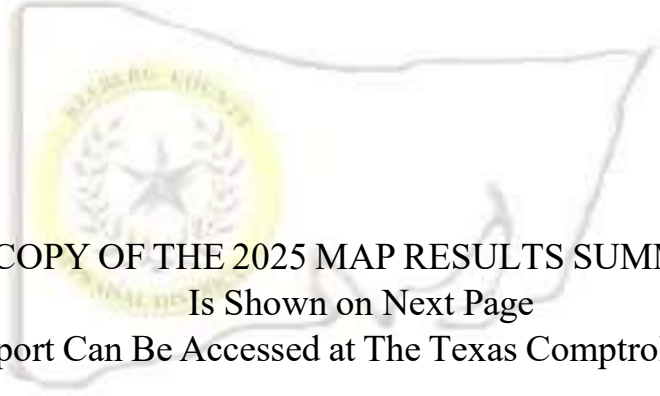
In compliance with the Property Tax Code the district prepared and delivered Notice of Appraised Values for all properties in Kleberg County for 2025 who met the criteria above. Notices were sent on approximately:

- 17,450 Accounts - Real, Mobile Home, Commercial and Business Personal Property accounts, Homestead Exemption Qualification Notices, Canceled or Removed exemption Notices
- 638 – Mineral, Industrial and Utility accounts

Information on protested data will be update at a later date.

2025 Methods and Assistance Program

In 2009, the Texas Legislature enacted a new law that amended Tax code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. This is called the Methods and Assistance Program. This review is designed to determine whether appraisal districts are meeting minimum requirements for performing statutory and appraisal duties. This review is conducted in accordance with Tax code Section 5.102(a), effective Jan 1, 2010, and related Comptroller rule 9.301. The Comptroller is required by statute to review appraisal districts for governance; taxpayer assistance; operating procedures; and appraisal standards, procedures and methodology.



A COPY OF THE 2025 MAP RESULTS SUMMARY
Is Shown on Next Page
(Full Report Can Be Accessed at The Texas Comptroller Website)

Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Kleberg County Appraisal District
Current MAP Cycle Chief Appraiser(s): Ernestina Flores
Previous MAP Cycle Chief Appraiser(s): Ernestina Flores

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	17	17	100
Taxpayer Assistance	15	15	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	28	28	100

The next Method and Assistance Program review will be done in the 2026 year and results will be available in the 2027 year.

For additional information, call our office at 361-595-5775. We are located at 502 E. Kleberg in Kingsville, Texas. Business hours are Monday-Friday 8:00 a.m. to 5:00 p.m. Office Doors open from 9:00 a.m. to 4:00 p.m. The Kleberg County Appraisal District office remains open through lunch hours.

