

KENEDY COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT FOR 2023

The Kenedy County Central Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Kenedy County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Emergency Services District and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The Kenedy CAD serves the following taxing units:

Entity:	Market Value	Net Taxable Value
Kenedy County GKEN	\$ 2,302,195,024	\$ 930,215,080
Kenedy County Wide Common School District	\$ 2,291,927,147	\$ 1,236,613,552 (Freeze Adj. M&O)
Kenedy County Ground Water	\$ 2,302,195,024	\$ 1,383,405,270
Kenedy County Emergency Service	\$ 2,302,195,024	\$ 1,383,405,270
Riviera Independent School District	\$ 10,267,877	\$ 6,185,627

The District maintains approximately 5,559 parcels with property types of residential, Industrial, business personal property, utilities, minerals and pipelines. Our school is in Kenedy County, with a very small area in the North being a part of the Riviera School District which is principally in Kleberg County.

The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only have one active homestead exemption at a time in a tax year. A homestead may include up to 20 acres of land that you actually use in the residential use (occupancy) of your home. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30 for January 1 qualified properties. You may file a late homestead exemption if you file it no later than two years after the date taxes become delinquent. For prorated homestead exemption the applicant must apply for the part of the year that qualifies before the first anniversary of the date of acquisition. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer one frozen over – 65 valuation to the new county to which you move.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER 65/DISABLED	DISABLED VETERANS
Kenedy County GKEN	51	19	1
Kenedy County Wide Common School District	50	19	1
Riviera Independent School District	1	0	0

2023 TAX RATES PER ENTITY PER \$100 OF VALUE:

Kenedy County GKEN	0.556376
Riviera Independent School District	0.826300
Kenedy Countywide Common School District	0.748
Kenedy County Fire & Emergency Services	0.056879
Kenedy County Groundwater Cons. Dist	0.013065

Kenedy County CAD's average collection rate is 99+ %. We work with our taxpayers to maximize the collections for the entities. The County does not offer split payments on current taxes. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

332 Real property accounts qualify for open – space productivity valuation. There are 903,368.7478 acres of land qualifying with a value loss of \$ 868,280,595. The land is all ranch land with no agricultural crops being grown. Wildlife exemption is available if land qualifies.

THE PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

RATIO STUDY ANALYSIS FOR 2023

There were insufficient sales to establish a meaningful ratio.

CATEGORY	ISD	RATIO
Single Family Residences	_____	_____
Vacant Lots	_____	_____
Rural Land	_____	_____
Commercial	_____	_____