KENEDY COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT FOR 2026

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 requirements 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)	$ 1,846,219,422	$ 701,385,309
Kenedy County-Wide Common School District (SKEN)	$ 1,835,771,347	$ 814,494,855 (M&O) $ 889,372,255 (I&S)
Kenedy County Groundwater Conservation District (WKEN)	$ 1,846,219,422	$ 898,654,231
Kenedy County Fire & Emergency Services District #1 (ESD1)	$ 1,846,219,422	$ 898,654,231
Riviera Independent School District (SRIV)	$ 10,448,075	$ 5,488,748

The district maintains approximately 3,457 parcels with property types of residential, Industrial, business personal property, utilities, minerals and pipelines. The majority of Kenedy County is in the Kenedy County-Wide CSD. A small area in the North of the county is part of Riviera ISD, 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. 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 the precent of value frozen to the county in which you are moving.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER 65/DISABLED	DISABLED VETERANS
Kenedy County	53	20	
Kenedy County Wide Common School District	52	21	
Riviera Independent School District	1	0	0

New Market Value for 2026 was $ 946,730. The median homestead market value for 2026 is $ 41,700.

There were 158 protests logged for the 2026 year which were all resolved in time for certification to occur on July 20th.

The majority of land 903,333.0090 acres is used agriculturally. The majority of taxable value is in category L2- Industrial and Manufacturing for all taxing units with the exception of the portion of Riviera ISD that is in Kenedy County which has a majority of taxable value in category J6- Pipelines.

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 2026

There were insufficient sales to establish a meaningful ratio.

CATEGORY	ISD	RATIO
Single Family Residences		
Vacant Lots		
Rural Land		
Commercial		