



*Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503*

*Debra Morin, RPA, RTA, CCA
Nueces County Interim Chief Appraiser*

*Office: (361) 881-9978
Fax: (361) 887-6721
info@nuecescad.net*

July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Azure Apartments (PID 200091184)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter and supplemental information provided on April 18, 2025. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

Lastly, the District also previously considered the availability of an exemption under Tex. Tax Code § 11.11. Section 11.11 of the Tax Code exempts "property owned by this state or a political subdivision of this state ... if the property is used for public purposes." Tex. Tax Code § 11.11(a). *Odyssey 2020 Acad., Inc. v. Galveston Cent. Appraisal Dist.*, 624 S.W.3d 535, 545 (Tex. 2021). Your application and supporting documentation did not affirmatively show that the property is used for public purposes.

No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Churchill Square Apartments (PIDs 317258 & 317259)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

Lastly, the District also previously considered the availability of an exemption under Tex. Tax Code § 11.11. Section 11.11 of the Tax Code exempts "property owned by this state or a political subdivision of this state ... if the property is used for public purposes." Tex. Tax Code § 11.11(a). *Odyssey 2020 Acad., Inc. v. Galveston Cent. Appraisal Dist.*, 624 S.W.3d 535, 545 (Tex. 2021). Your application and supporting documentation did not affirmatively show that the property is used for public purposes.

No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Icon at Corpus Christi Apartments (PID 530262)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

Lastly, the District also previously considered the availability of an exemption under Tex. Tax Code § 11.11. Section 11.11 of the Tax Code exempts "property owned by this state or a political subdivision of this state ... if the property is used for public purposes." Tex. Tax Code § 11.11(a). *Odyssey 2020 Acad., Inc. v. Galveston Cent. Appraisal Dist.*, 624 S.W.3d 535, 545 (Tex. 2021). Your application and supporting documentation did not affirmatively show that the property is used for public purposes.

No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Sawgrass Apartments (PID 244797)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your April 29, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on May 30, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

Lastly, the District also previously considered the availability of an exemption under Tex. Tax Code § 11.11. Section 11.11 of the Tax Code exempts "property owned by this state or a political subdivision of this state ... if the property is used for public purposes." Tex. Tax Code § 11.11(a). *Odyssey 2020 Acad., Inc. v. Galveston Cent. Appraisal Dist.*, 624 S.W.3d 535, 545 (Tex. 2021). Your application and supporting documentation did not affirmatively show that the property is used for public purposes.

No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : South Lake Ranch Apartments (PID 529387)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

Lastly, the District also previously considered the availability of an exemption under Tex. Tax Code § 11.11. Section 11.11 of the Tax Code exempts "property owned by this state or a political subdivision of this state ... if the property is used for public purposes." Tex. Tax Code § 11.11(a). *Odyssey 2020 Acad., Inc. v. Galveston Cent. Appraisal Dist.*, 624 S.W.3d 535, 545 (Tex. 2021). Your application and supporting documentation did not affirmatively show that the property is used for public purposes.

No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503*

*Debra Morin, RPA, RTA, CCA
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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : The Villas of Ocean Drive Apartments (PID 274950)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

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No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503*

*Debra Morin, RPA, RTA, CCA
Nueces County Interim Chief Appraiser*

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info@nuecescad.net*

July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Tuscana Bay Apartments (PID 200537)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your January 22, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on June 20, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

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No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503*

*Debra Morin, RPA, RTA, CCA
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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Ocean Palms Apartments (PIDs 200016424, 200016421, 200016418)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your April 30, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on May 30, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
- (2) at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median income, adjusted for family size.

Your application and supporting documentation did not affirmatively show that a properly noticed public hearing was held at a regular meeting of the authority's governing body to approve the development.

Your application and supporting documentation also did not affirmatively show compliance with Tex. Gov't Code § 392.004, showing that development is not operated for profit and that the rentals are set at a rate not higher than the rate necessary, together with other available money, revenue, income, and receipts, to produce revenue that is sufficient to:

- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
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- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

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No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser



*Nueces County Appraisal District
201 N. Chaparral, Ste. 206
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*Debra Morin, RPA, RTA, CCA
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July 30, 2025

Lee S. Meyercord
HOLLAND & KNIGHT
1722 Routh Street, Suite 1500
Dallas, TX 75201-2532

RE : Stoneleigh Apartments (PIDs 200111352, 200083436, 200111340)

Dear Ms. Meyercord:

The Nueces County Appraisal District previously considered the eligibility of an exemption under Texas Local Gov't Code § 392.005 and Tex. Tax Code § 11.11 regarding the above-referenced property based upon your April 29, 2025 letter. Your application did not show that the property affirmatively meets the requirements for exemption.

After the District considered the eligibility of an exemption under these sections, Notice of Appraised Value was sent to the property owner on May 30, 2025, indicating "0" as the amount of an exemption applied to the property to reflect the District's denial of the exemption. By the Notice of Appraised Value showing the amount of the exemption as "0", the property owner had notice that an exemption was denied, modified, or cancelled, and the applicant had 30-days to protest that decision. See *Vitol, Inc. v. Harris Cnty. Appraisal Dist.*, 529 S.W.3d 159 (Tex. App.—Houston [14th Dist.] 2017, no pet.).

An exemption under Tex. Gov't Code § 392.005(c) applies only if:

- (1) the authority holds a public hearing, at a regular meeting of the authority's governing body, to approve the development; and
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- (1) pay the principal and interest as it becomes due on bonds of the authority;
- (2) meet the cost of and provide for maintaining and operating the projects, including insurance;
- (3) pay the administrative expenses of the authority;
- (4) create, to the extent determined necessary and advisable by the authority, a reserve for the bonds and to maintain the reserve; and
- (5) create, to the extent determined necessary and advisable by the authority, a capital and improvements fund to be used by the authority to accomplish the public purposes of this chapter;

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No exemption has been applied to this property. On July 25, 2025, the Nueces County Appraisal District certified the tax roll without an exemption for this property.

Sincerely,



Debra Morin
Interim Chief Appraiser