Nueces County Courthouse
901 Leopard, Suite 301
Corpus Christi, TX 78401

STATE OF TEXAS · COUNTY OF NUECES

Kevin Kieschnick
Assessor and Collector of Taxes

Administration
(361) 888-0307
(361) 888-0308

June 16, 2026

Mr. Ernest Garza
Certified Public Accountant
Nueces County ESD #1
10201 Leopard ST STE A
Corpus Christi, TX 78410

RE: 2026 Truth in Taxation Process

Dear Mr. Garza:

In preparation for the 2026 tax year, the enclosed information sheet, planning calendar, governing body information, and debt schedule must be completed and mailed to our office no later than July 24, 2026.

To mail tax bills by Oct. 1, our deadline to receive adopted tax rates will be Thursday, September 10, 2026. Failure to meet this deadline will result in a separate billing for your jurisdiction with additional cost to you.

Truth-In-Taxation help and guidelines can be found on the state comptroller's website https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php.

*****New this year is the state statute requirement to include a link to the Truth-in-Taxation documentation. Our office will be hosting a site directly on our website for all entities. If you would like us to use this site for your official TNT link, please indicate so on the information sheet.*****

If you have any questions regarding the truth in taxation process, please feel free to call or e-mail the following:

Krista Champine	361-888-0406	Krista.Champine@nuecescountytx.gov
Melinda Sanchez	361-888-0530	Ermelinda.Sanchez@nuecescountytx.gov
Sandra Rocha	361-888-0475	Sandra.Rocha@nuecescountytx.gov

Sincerely,

Kevin Kieschnick
Assessor and Collector of Taxes
Nueces County Tax Office

2026
Planning Calendar

April 1, 2026	Mailing of notices of appraised value by chief appraiser.
May 15, 2026	Deadline for submitting appraisal records to ARB.
July 21, 2026	Deadline for ARB to approve appraisal records.
July 25, 2026	Deadline for chief appraiser to certify rolls to taxing units.
August 1, 2026	Collector certifies anticipated collection rate and excess collections. Aug 1st or as soon as practicable.
August 7, 2026	Calculation of no new revenue and voter approval tax rates.
August 7, 2026	Appraisal District publish notice of estimated taxes in newspaper and on home page.
August 5, 2026	3 business day notice for public hearing (Open Meetings Notice).
August 12, 2026	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the voter approval rate or the no new revenue tax rate (whichever is lower), take record vote and schedule public hearing.
August 19, 2026	Notice according to Sec. 26.052, 26.06, 26.061, 26.062, 26.063, or 26.064 published in newspaper and on website (must be published on TV if available) (Must be published by August 13th or 19th depending on adoption date if exceeding VAR)
August 19, 2026	3 business day notice for public hearing (Open Meetings Notice).
August 26, 2026	Public hearing, must be at least 5 days after notice in paper and on website, and at least 5 days after Appraisal District Notice (not necessary for small taxing units $0.50 or less and levy of $500,000 or less)
August 26, 2026	Meeting to adopt tax rate. Maybe held directly after public hearing, but no more than 7 days later.
September 10, 2026	Deadline to submit Ordinance, Order, or Resolution to Tax Office to be on the Consolidated Statement that will be mailed out October 1st.
November 3, 2026	Tax Rate November uniform election date.

Important Dates to Remember if Adopting Higher Than the VAR

August 17, 2026	Deadline to order tax rate election for November Election.
August 24, 2026	Deadline to adopt a rate over the voter approval tax rate. If you intend on adopting a rate higher than the VAR, please contact Krista Champine for further assistance.

2026 INFORMATION NEEDED FOR PROCESSING TRUTH-IN-TAXATION REQUIREMENTS

1) Taxing Entity: NUECES COUNTY EMERGENCY SERVICES DISTRICT NO. 1

2) Name of contact and/or authorizing personnel of truth-in-taxation calculations:
Name: Ernest R. Garza
Title: CPA

3) Mailing address: 10201 Leopard, Ste A, CC Tx 78410

4) E-mail address for contact: ernestrgarza@hotmail.com

5) Telephone number: 361-241-2452

6) Newspaper for publications: Callter Times

7) Free access to a television channel? ______Yes ___x___No

8) Website Address www.annavillefire.com
Required for posting several Notices

9) Planning calendar: Attached

10) Debt Schedule with fund balances: Attached

11) Governing Body Contact Information Attached
Required to be posted on Tax Assessor's website

12) Please initial if you would like to our office to provide the link for backup TNT Worksheet documentation. erg

Please return completed information no later than July 25, 2026.

2026 TAX RATE INFORMATION WORKSHEET
(All Other Taxing Units)

UNENCUMBERED FUND BALANCES

The following estimated balances will be left in the unit's accounts at the end of the fiscal year.
These balances are not encumbered by a corresponding debt obligation. This includes all reserves, not just property tax revenue. Be sure to list CDs as well.

TYPE OF FUND	BALANCES
General Fund	$ 1,300,000
Interest and Sinking Fund	$ 140,000
	$
	$
	$

TOTAL CURRENT YEAR DEBT SERVICE

The unit plans to pay the following amounts for long-term debts that are secured by property taxes.
These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable.)

PLEASE NOTE: TRUTH-IN-TAXATION GUIDE LINES FOR DEBT:

1) Debts that are paid by property taxes, 2) Debt is secured by property taxes, 3) Debt is scheduled for payment over a period longer than one year, and (4) Debt is not classified in the unit's budget as maintenance & operations expenses. Refer to Tax Code Secs. 26.012 and 26.04.

Debt issued on or after Sept. 1, 2021 is approved at an election; designated infrastructure; vehicles or equipment; renovating, improving, or equipping existing buildings or facilities; refunding bond; and other specific reasons. Refer to Tax Code Sec. 26.012(9).

This is minimum debt amount only. Debt can exceed minimum debt only with a motion specifying proposed debt rate, how much more than minimum debt rate, and purpose of excess revenue collction. At least 60% voting threshold to exceed minimum debt.

If your entity intends to adopt above the minimum debt, please contact Krista Champine at 361-888-0406

Description of Debt	Principal	Interest	Other	Total Payments
Equipment	295,245.75	50,388.36	0	345,634.11
Note Equip	151,646.56	85,618.89	0	237,265.45
Land	2,848.61	39,349.18	0	42,197.79

Less amount (if any) paid from other resources	0
Total of current debt service to be paid from current tax levy	625,097.35

Please initial here if you will not have a debt rate ________

TRANSFER OF DEPARTMENT, FUNCTION OR ACTIVITY

Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount. The taxing unit receiving the function will add this amount. $ ______________

Please initial here if this is not applicable _______erg_____________.

I hereby certify that the above information is correct and is to be used in calculating the 2026 No New Revenue Tax Rate and 2026 Voter Approval Tax Rate for the Taxing Entity named below.

TAXING ENTITY: NUECES COUNTY EMERGENCY SERVICES DISTRICT NO. 1

SIGNATURE: ______________

TITLE: ACCOUNTANT

DATE: 6/18/2026

2026 Governing Body Information

Please enter the following official information for each member of your governing body. This information is required by Property Tax Code to be posted on your website and our website.

Title	President
Full Name	Kyle Luchenbach
Mailing Address	5241 County Road 73, Robstown, Texas 78380
Phone Number	361-543-7521
Email Address	kluchenbach@ncesd1.org

Title	Vice President
Full Name	Danny Tate
Mailing Address	5241 County Road 73, Robstown, Texas 78380
Phone Number	713-501-3745
Email Address	dtate@ncesd1.org

Title	Srectary
Full Name	Keith Havelka
Mailing Address	5241 County Road 73, Robstown, Texas 38380
Phone Number	361-215-8377
Email Address	jkhavelka@aol.com

Title	Treasurer
Full Name	Bernie Mourer
Mailing Address	5241 County Road 73, Robstown, Texas 78380
Phone Number	361-241-1372
Email Address	bmourer@ncesd1.org

Title	Vice Treasurer
Full Name	Eusebio Torres
Mailing Address	5241 County Road 73, Robstown, Texas 38380
Phone Number	361-241-1372
Email Address	etorres@ncesd1.org

Title	
Full Name	
Mailing Address	
Phone Number	
Email Address	

Sec. 26.17. DATABASE OF PROPERTY-TAX-RELATED INFORMATION. (a) The chief appraiser of each appraisal district shall create and maintain a property tax database that:

(1) is identified by the name of the county in which the appraisal district is established instead of the name of the appraisal district;

(2) contains information that is provided by designated officers or employees of the taxing units that are located in the appraisal district in the manner required by the comptroller;

(3) is continuously updated as preliminary and revised data become available to and are provided by the designated officers or employees of taxing units;

(4) is accessible to the public;

(5) is searchable by property address and owner, except to the extent that access to the information in the database is restricted by Section 25.025 or 25.026; and

(6) includes the following statement: "The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.".

(b) The database must include, with respect to each property listed on the appraisal roll for the appraisal district:

(1) the property's identification number;

(2) the property's market value;

(3) the property's taxable value;

(4) the name of each taxing unit in which the property is located;

(5) for each taxing unit other than a school district in which the property is located:

(A) the no-new-revenue tax rate; and

(B) the voter-approval tax rate;

(6) for each school district in which the property is located:

(A) the tax rate that would maintain the same amount of state and local revenue per student that the district received in the school year beginning in the preceding tax year; and

(B) the voter-approval tax rate;

(7) the tax rate proposed by the governing body of each taxing unit in which the property is located;

(8) for each taxing unit other than a school district in which the property is located, the taxes that would be imposed on the property if the taxing unit adopted a tax rate equal to:

(A) the no-new-revenue tax rate; and

(B) the proposed tax rate;

(9) for each school district in which the property is located, the taxes that would be imposed on the property if the district adopted a tax rate equal to:

(A) the tax rate that would maintain the same amount of state and local revenue per student that the district received in the school year beginning in the preceding tax year; and

(B) the proposed tax rate;

(10) for each taxing unit other than a school district in which the property is located, the difference between the amount calculated under Subdivision (8)(A) and the amount calculated under Subdivision (8)(B);

(11) for each school district in which the property is located, the difference between the amount calculated under Subdivision (9)(A) and the amount calculated under Subdivision (9)(B);

(12) the date, time, and location of the public hearing, if applicable, on the proposed tax rate to be held by the governing body of each taxing unit in which the property is located;

(13) the date, time, and location of the public meeting, if applicable, at which the tax rate will be adopted to be held by the governing body of each taxing unit in which the property is located; and

(14) for each taxing unit in which the property is located, an e-mail address at which the taxing unit is capable of receiving written comments regarding the proposed tax rate of the taxing unit.

(c) The database must provide a link to:

(1) the Internet website used by each taxing unit in which the property is located to post the information described by Section 26.18; and

(2) the Internet database created by the chief appraiser under Section 41.13 that contains information regarding protest hearings conducted by the appraisal review board established for the appraisal district.

(d) The database must allow the property owner to electronically complete and submit to a taxing unit in which the owner's property is located a form on which the owner may provide the owner's opinion as to whether the tax rate proposed by the governing body of the taxing unit should be adopted. The form must require the owner to provide the owner's name and contact information and the physical address of the owner's property located in the taxing unit. The database must allow a property owner to complete and submit the form at any time during the period beginning on the date the governing body of the taxing unit proposes the tax rate for that tax year and ending on the date the governing body adopts a tax rate for that tax year.

(e) The officer or employee designated by the governing body of each taxing unit in which the property is located to calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit must electronically incorporate into the database:

(1) the information described by Subsections (b)(5), (6), (7), (12), and (13), as applicable, as the information becomes available; and

(2) the tax rate calculation forms prepared under Section 26.04(d-1) at the same time the designated officer or employee submits the tax rates to the governing body of the taxing unit under Section 26.04(e).

(f) The chief appraiser shall make the information described by Subsection (e)(1) and the tax rate calculation forms described by Subsection (e)(2) available to the public not later than the third business day after the date the information and forms are incorporated into the database.

(g) The chief appraiser of each appraisal district that maintains an Internet website shall deliver to a property owner by e-mail notifications regarding updates to the property tax database if the owner registers on the website to receive such notifications in that manner.

Exhibit B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PROMISSORY NOTE AND SECURITY AGREEMENT No. 11227 (THE "NOTE")

BY AND BETWEEN

Lender: Government Capital Corporation and

Borrower: Nueces County Emergency Services District No.1

Schedule dated as of September 19, 2025

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	4/15/2027	$42,197.79	$39,349.18	$2,848.61	N/A
2	4/15/2028	$42,197.79	$24,360.42	$17,837.37	N/A
3	4/15/2029	$42,197.79	$23,486.39	$18,711.40	$467,254.20
4	4/15/2030	$42,197.79	$22,569.53	$19,628.26	$447,017.36
5	4/15/2031	$42,197.79	$21,607.74	$20,590.05	$425,829.39
6	4/15/2032	$42,197.79	$20,598.83	$21,598.96	$403,645.58
7	4/15/2033	$42,197.79	$19,540.48	$22,657.31	$380,419.13
8	4/15/2034	$42,197.79	$18,430.27	$23,767.52	$356,101.04
9	4/15/2035	$42,197.79	$17,265.67	$24,932.12	$330,640.00
10	4/15/2036	$42,197.79	$16,043.99	$26,153.80	$303,982.29
11	4/15/2037	$42,197.79	$14,762.46	$27,435.33	$276,071.67
12	4/15/2038	$42,197.79	$13,418.12	$28,779.67	$246,849.25
13	4/15/2039	$42,197.79	$12,007.92	$30,189.87	$216,253.37
14	4/15/2040	$42,197.79	$10,528.62	$31,669.17	$184,219.49
15	4/15/2041	$42,197.79	$8,976.83	$33,220.96	$150,680.02
16	4/15/2042	$42,197.79	$7,349.00	$34,848.79	$115,564.19
17	4/15/2043	$42,197.79	$5,641.41	$36,556.38	$78,797.92
18	4/15/2044	$42,197.79	$3,850.15	$38,347.64	$40,303.63
19	4/15/2045	$42,197.90	$1,971.11	$40,226.79	$0.00
Grand Totals		$801,758.12	$301,758.12	$500,000.00	

******This Schedule is subject to current Market Indexing if closing occurs after the above Date******

Interest Rate: 4.90%

Accepted by Borrower: ______________________________

Kyle Luckenbach, Board President

Exhibit B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PROMISSORY NOTE AND SECURITY AGREEMENT No. 9774 (THE "NOTE")

BY AND BETWEEN

Lender: Government Capital Corporation and

Borrower: Nueces County Emergency Services District No.1

Schedule dated as of January 3, 2022

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	1/3/2023	$345,634.11	$79,830.00	$265,804.11	N/A
2	1/3/2024	$345,634.11	$72,756.95	$272,877.16	N/A
3	1/3/2025	$345,634.11	$65,495.69	$280,138.42	N/A
4	1/3/2026	$345,634.11	$58,041.21	$287,592.90	N/A
5	1/3/2027	$345,634.11	$50,388.36	$295,245.75	$1,626,770.91
6	1/3/2028	$345,634.11	$42,531.87	$303,102.24	$1,314,485.60
7	1/3/2029	$345,634.11	$34,466.32	$311,167.79	$995,798.44
8	1/3/2030	$345,634.11	$26,186.15	$319,447.96	$670,578.20
9	1/3/2031	$345,634.11	$17,685.64	$327,948.47	$338,690.94
10	1/3/2032	$345,634.11	$8,958.91	$336,675.20	$0.00
	Grand Totals	$3,456,341.10	$456,341.10	$3,000,000.00	

Interest Rate: 2.661%

Exhibit B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PROMISSORY NOTE AND SECURITY AGREEMENT No. 9188 (THE "NOTE")

BY AND BETWEEN

Lender: Government Capital Corporation and

Borrower: Nueces County Emergency Services District No.1

Schedule dated as of August 27, 2020

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	8/27/2021	$237,265.45	$112,090.50	$125,174.95	N/A
2	8/27/2022	$237,265.45	$108,023.57	$129,241.88	N/A
3	8/27/2023	$237,265.45	$103,824.50	$133,440.95	N/A
4	8/27/2024	$237,265.45	$99,489.00	$137,776.45	N/A
5	8/27/2025	$237,265.45	$95,012.64	$142,252.81	N/A
6	8/27/2026	$237,265.45	$90,390.85	$146,874.60	N/A
7	8/27/2027	$237,265.45	$85,618.89	$151,646.56	N/A
8	8/27/2028	$237,265.45	$80,691.90	$156,573.55	N/A
9	8/27/2029	$237,265.45	$75,604.82	$161,660.63	N/A
10	8/27/2030	$237,265.45	$70,352.47	$166,912.98	$2,049,991.56
11	8/27/2031	$237,265.45	$64,929.47	$172,335.98	$1,869,100.88
12	8/27/2032	$237,265.45	$59,330.27	$177,935.18	$1,683,235.70
13	8/27/2033	$237,265.45	$53,549.16	$183,716.29	$1,492,259.23
14	8/27/2034	$237,265.45	$47,580.21	$189,685.24	$1,296,030.91
15	8/27/2035	$237,265.45	$41,417.34	$195,848.11	$1,094,406.31
16	8/27/2036	$237,265.45	$35,054.24	$202,211.21	$887,237.03
17	8/27/2037	$237,265.45	$28,484.39	$208,781.06	$674,370.60
18	8/27/2038	$237,265.45	$21,701.10	$215,564.35	$455,650.34
19	8/27/2039	$237,265.45	$14,697.41	$222,568.04	$230,915.27
20	8/27/2040	$237,265.45	$7,466.27	$229,799.18	$0.00
Grand Totals		$4,745,309.00	$1,295,309.00	$3,450,000.00	

Interest Rate: 3.249%

Accepted by Borrower: ______________________________

Kyle Luckenbach, Board President

2026 PUBLICATION INFORMATION

Newspaper	Contact	Phone & Fax	Publication	Deadlines	Camera Ready?	Email Address	
Caller-Times		361-886-4307 opt 3 877-943-0443 f	Sunday Monday Tuesday Wednesday Thursday Friday	10 AM Wednesday 10 AM Thursday 10 AM Thursday 10 AM Friday 10 AM Monday 10 AM Tuesday	Yes	legals@caller.com	
South Jetty	Vivian	(361) 749-5131 (361) 749-5137 f	Thursday	12 PM Tuesday (The sooner the better)	Yes	displayads@portasouthjetty.com	Elizabeth
Kingsville Record	Crystal	(361) 592-4304	Thursday	4 PM on Monday	Yes	ads@kingsvillerecord.com	
Alice Echo https://www.alicetx.com/	Debbie	(361) 664-6588	Thursday	4 PM the Thursday prior	Yes	texaslegals@cherryroad.com	

*** Request a tear sheet @ the time ad request is placed (will send no charge)**