

# **Cameron Appraisal District**

## **2014 Annual Report**

### **Introduction**

The Cameron Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

### **Mission**

The mission of the Cameron Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Cameron County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

- The Texas Comptroller's Property Tax Assistance Division (PTAD);
- The International Association of Assessing Officers (IAAO); and
- The Uniform Standards of Professional Appraisal Practice.

### **Governance**

The Cameron Appraisal District is governed by a 10 member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Cameron County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the local administrative judge and serve two year staggered terms. The ARB Chair and ARB Secretary are appointed by the board of directors. ARB members are limited to three consecutive two year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2014, Cameron Appraisal District mailed 64,301 notices of appraised value and the ARB heard 1,415 formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Cameron County. In 2014, the Agricultural Advisory Board held 4 meetings.

### **Taxing Jurisdictions**

The Cameron Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Cameron County. Cameron County comprises 1,276 square miles and consists of the following taxing entities:

CITY OF BROWNSVILLE  
TOWN OF BAYVIEW  
CITY OF COMBES  
CITY OF HARLINGEN  
TOWN OF INDIAN LAKE  
CITY OF LA FERIA  
CITY OF LOS FRESNOS  
TOWN OF LAGUNA VISTA  
CITY OF PORT ISABEL  
CITY OF PRIMERA  
CITY OF PALM VALLEY  
CITY OF RIO HONDO  
TOWN OF RANCHO VIEJO  
CITY OF SAN BENITO  
CITY OF SOUTH PADRE ISLAND  
CITY OF SANTA ROSA  
CAMERON COUNTY  
BROWNSVILLE I.S.D  
HARLINGEN C.I.S.D  
LA FERIA I.S.D  
LOS FRESNOS C.I.S.D  
LYFORD C.I.S.D.  
POINT ISABEL I.S.D  
RIO HONDO I.S.D  
SAN BENITO I.S.D  
SANTA MARIA I.S.D  
SANTA ROSA I.S.D  
BROWNSVILLE NAVIGATION DISTRICT  
LAGUNA MADRE WATER DISTRICT  
DRAINAGE DISTRICT #1  
DRAINAGE DISTRICT #3  
DRAINAGE DISTRICT #4  
DRAINAGE DISTRICT #5  
EMERGENCY SERVICE DISTRICT #1  
PASEO DE LA RESACA MUD #1  
PASEO DE LA RESACA MUD #2  
PASEO DE LA RESACA MUD #3  
SOUTH TEXAS I.S.D  
TEXAS SOUTHMOST COLLEGE DISTRICT  
VALLEY MUD #2

## Property Categories

The Cameron Appraisal Districts contains approximately 208,991 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2014 appraisals by category:

|                         |                                      |                     |
|-------------------------|--------------------------------------|---------------------|
| CAMERON County          | <b>2014 CERTIFIED TOTALS</b>         | As of Certification |
| Property Count: 208,991 | GCC - CAMERON COUNTY<br>Grand Totals | 7/17/2014 4:30:07PM |

### State Category Breakdown

| State Code | Description                        | Count   | Acres               | New Value Market     | Market Value            |
|------------|------------------------------------|---------|---------------------|----------------------|-------------------------|
| A          | SINGLE FAMILY RESIDENCE            | 116,828 |                     | \$173,551,162        | \$9,985,583,182         |
| B          | MULTIFAMILY RESIDENCE              | 4,185   |                     | \$13,573,387         | \$638,734,492           |
| C1         | VACANT LOTS AND LAND TRACTS        | 32,482  |                     | \$0                  | \$746,727,634           |
| D1         | QUALIFIED OPEN-SPACE LAND          | 10,414  | 302,013.9690        | \$0                  | \$897,866,995           |
| D2         | IMPROVEMENTS ON QUALIFIED OPEN SP  | 4,451   |                     | \$11,227             | \$200,287,971           |
| E          | RURAL LAND, NON QUALIFIED OPEN SPA | 4,366   | 24,654.5107         | \$3,938,948          | \$347,342,514           |
| ERROR      |                                    | 1       |                     | \$0                  | \$13,145                |
| F1         | COMMERCIAL REAL PROPERTY           | 8,371   |                     | \$52,536,054         | \$2,766,818,774         |
| F2         | INDUSTRIAL AND MANUFACTURING REAL  | 176     |                     | \$648,566            | \$142,310,098           |
| G1         | OIL AND GAS                        | 20      |                     | \$0                  | \$1,218,210             |
| J2         | GAS DISTRIBUTION SYSTEM            | 42      |                     | \$1,703              | \$11,933,935            |
| J3         | ELECTRIC COMPANY (INCLUDING CO-OP) | 358     |                     | \$0                  | \$223,119,110           |
| J4         | TELEPHONE COMPANY (INCLUDING CO-O  | 152     |                     | \$128,413            | \$44,721,465            |
| J5         | RAILROAD                           | 169     |                     | \$0                  | \$49,060,247            |
| J6         | PIPELAND COMPANY                   | 75      |                     | \$0                  | \$15,144,554            |
| J7         | CABLE TELEVISION COMPANY           | 20      |                     | \$0                  | \$15,069,900            |
| J8         | OTHER TYPE OF UTILITY              | 454     |                     | \$0                  | \$51,822,649            |
| L1         | COMMERCIAL PERSONAL PROPERTY       | 10,864  |                     | \$2,790,359          | \$975,718,518           |
| L2         | INDUSTRIAL AND MANUFACTURING PERS  | 649     |                     | \$0                  | \$782,018,909           |
| M1         | TANGIBLE OTHER PERSONAL, MOBILE H  | 6,966   |                     | \$3,384,505          | \$57,121,787            |
| O          | RESIDENTIAL INVENTORY              | 2,172   |                     | \$2,995,500          | \$71,035,558            |
| S          | SPECIAL INVENTORY TAX              | 294     |                     | \$0                  | \$66,078,055            |
| X          | TOTALLY EXEMPT PROPERTY            | 11,744  |                     | \$20,493,773         | \$1,025,713,467         |
|            | <b>Totals</b>                      |         | <b>326,668.4797</b> | <b>\$274,053,597</b> | <b>\$19,115,461,169</b> |

## 2014 Appraisal Operation Summary

In 2014, the Cameron Appraisal District appraised new property and reappraised existing property in accordance with its written 2011-2012 Reappraisal Plan. Results of the 2014 Comptroller's Property Value Study will be certified to the Commissioner of Education in July 2015. All school districts were assigned local appraised values, an indication that the Cameron Appraisal District is generally appraising property at current market value. The results for the property categories studied are shown below. The next Property Value Study will occur in 2016.

## 2014 Property Value Study CAD Summary Worksheet

### 031 Cameron

| Category                    | Number of Ratios ** | 2014 CAD Rept Appraised Value | Median Level of Appr | Coefficient of Dispersion | % Ratios w/in (+/-) 10% of Median | % Ratios w/in (+/-) 25% of Median | Price-Related Differential |
|-----------------------------|---------------------|-------------------------------|----------------------|---------------------------|-----------------------------------|-----------------------------------|----------------------------|
| A. Single-Family Residences | 960                 | 9,985,518,358                 | .99                  | 14.37                     | 52.34                             | 83.00                             | 1.03                       |
| B. Multi-Family Residences  | 0                   | 638,734,492                   | *                    | *                         | *                                 | *                                 | *                          |
| C1. Vacant Lots             | 226                 | 746,724,924                   | *                    | *                         | *                                 | *                                 | *                          |
| C2. Colonia lots            | 0                   | 0                             | *                    | *                         | *                                 | *                                 | *                          |
| D2. Farm/Ranch Imp          | 0                   | 1,691,612                     | *                    | *                         | *                                 | *                                 | *                          |
| E. Rural non-qualified      | 57                  | 545,861,466                   | *                    | *                         | *                                 | *                                 | *                          |
| F1. Commercial Real         | 246                 | 2,767,530,005                 | .99                  | 11.84                     | 61.38                             | 89.43                             | 1.03                       |
| F2. Industrial Real         | 0                   | 142,310,098                   | *                    | *                         | *                                 | *                                 | *                          |
| G. Oil, Gas, Minerals       | 0                   | 1,217,975                     | *                    | *                         | *                                 | *                                 | *                          |
| J. Utilities                | 2                   | 410,871,050                   | *                    | *                         | *                                 | *                                 | *                          |
| L1. Commercial Personal     | 121                 | 975,925,491                   | *                    | *                         | *                                 | *                                 | *                          |
| L2. Industrial Personal     | 0                   | 782,018,852                   | *                    | *                         | *                                 | *                                 | *                          |
| M. Other Personal           | 0                   | 57,146,641                    | *                    | *                         | *                                 | *                                 | *                          |
| O. Residential Inventory    | 0                   | 71,035,558                    | *                    | *                         | *                                 | *                                 | *                          |
| S. Special Inventory        | 0                   | 66,078,055                    | *                    | *                         | *                                 | *                                 | *                          |
| Overall                     | 1,612               | 17,192,664,577                | 1.00                 | 15.38                     | 53.75                             | 82.06                             | 1.05                       |

\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

The chart below shows the 2014 Exemptions Granted by Jurisdictions

2014 Exemption Chart

| TDC Code | Taxing Jurisdiction                  | State Mandated                  |                        |   |                  | Local Option |                            |   | Optional Percentage Homestead |
|----------|--------------------------------------|---------------------------------|------------------------|---|------------------|--------------|----------------------------|---|-------------------------------|
|          |                                      | 100% Disabled Veteran Homestead | Homestead              | Over65 & Surviving Spouse or Disability | Disabled Veteran | Homestead    | Over-65 & Surviving Spouse | Over65 & Surviving Spouse or Disability |                               |
| CBR      | CITY OF BROWNSVILLE                  | ###                             |                        |   | ###              |              | 6,000                      |   |                               |
| CBV      | TOWN OF BAYMEW                       | ###                             |                        |   | ###              |              |                            |   |                               |
| CCB      | CITY OF COMBES                       | ###                             |                        |   | ###              |              | 10,000                     |   |                               |
| CHG      | CITY OF HARLINGEN                    | ###                             |                        |   | ###              |              |                            | 10,000                                  |                               |
| CIL      | CITY OF INDIAN LAKE                  | ###                             |                        |   | ###              |              |                            |   |                               |
| CLA      | CITY OF LA FERIA                     | ###                             |                        |   | ###              |              |                            |   |                               |
| CLO      | CITY OF LOS FRESNOS                  | ###                             |                        |   | ###              |              |                            |   |                               |
| CLV      | CITY OF LAGUNA VISTA                 | ###                             |                        |   | ###              |              | 3,000                      |   |                               |
| CPI      | CITY OF PORT ISABEL                  | ###                             |                        |   | ###              |              | 3,000                      |   | 20%/5,000                     |
| CPR      | CITY OF PRIMERA                      | ###                             |                        |   | ###              | 5,000        |                            | 5,000                                   |                               |
| CPV      | TOWN OF PALM VALLEY                  | ###                             |                        |   | ###              |              |                            |   |                               |
| CRH      | CITY OF RIO HONDO                    | ###                             |                        |   | ###              |              |                            |   |                               |
| CRV      | CITY OF RANCHO VIEJO                 | ###                             |                        |   | ###              | 5,000        |                            |   |                               |
| CSB      | CITY OF SAN BENITO                   | ###                             |                        |   | ###              |              |                            | 5,000                                   |                               |
| CSP      | TOWN OF SOUTH PADRE                  | ###                             |                        |   | ###              |              | 3,000                      |   | 20%/5,000                     |
| CSR      | CITY OF SANTA ROSA                   | ###                             |                        |   | ###              |              |                            |   |                               |
| CLI      | CITY OF LOS INDIOS                   | ###                             |                        |   | ###              |              | 5%/5,000                   |   |                               |
| GCC      | CAMERON COUNTY                       | ###                             |                        |   | ###              |              | 12,000                     |   |                               |
| IBR      | BROWNSVILLE I.S.D.                   | ###                             | 15,000                 | 10,000                                  | ###              |              |                            | 4,620                                   |                               |
| IHG      | HARLINGEN I.S.D.                     | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ILA      | LA FERIA I.S.D.                      | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ILO      | LOS FRESNOS I.S.D.                   | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ILY      | LYFORD I.S.D. (Collected by Willacy) | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| IPI      | POINT ISABEL I.S.D.                  | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| IRH      | RIO HONDO I.S.D.                     | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ISB      | SAN BENITO I.S.D.                    | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ISM      | SANTA MARIA I.S.D.                   | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| ISR      | SANTA ROSA I.S.D.                    | ###                             | 15,000                 | 10,000                                  | ###              |              |                            |   |                               |
| SAN      | PORT OF HARLINGEN                    | ###                             | Does not Collect Taxes |   | ###              | 5,000        |                            | 10,000                                  |                               |
| SBN      | BROWNSVILLE NAV DIST                 | ###                             |                        |   | ###              |              |                            |   |                               |
| SPN      | PORT ISABEL NAVIGATION               | ###                             | Does not Collect Taxes |   | ###              |              |                            |   |                               |
| SC1      | LAGUNA MADRE WATER DIST              | ###                             |                        |   | ###              |              | 3,000                      |   | 20%/5,000                     |
| SD1      | DRAINAGE DIST #1                     | ###                             |                        |   | ###              |              |                            |   |                               |
| SD3      | DRAINAGE DIST #3                     | ###                             |                        |   | ###              |              |                            |   |                               |
| SD4      | DRAINAGE DIST #4                     | ###                             |                        |   | ###              |              |                            |   |                               |
| SD5      | DRAINAGE DIST #5                     | ###                             |                        |   | ###              |              |                            |   |                               |
| SES      | CAMERON COUNTY EMS                   | ###                             |                        |   | ###              |              |                            |   |                               |
| SP1      | PASEO DE LA RESACA MUD #1            | ###                             |                        |   | ###              |              |                            |   |                               |
| SP2      | PASEO DE LA RESACA MUD #2            | ###                             |                        |   | ###              |              |                            |   |                               |
| SP3      | PASEO DE LA RESACA MUD #3            | ###                             |                        |   | ###              |              |                            |   |                               |
| SPV      | PALM VALLEY UTILITY DISTRICT         | ###                             |                        |   | ###              |              |                            |   |                               |
| SSR      | SANTA ROSA UTILITY DISTRICT          | ###                             | Does not Collect Taxes |   | ###              |              |                            |   |                               |
| SST      | SOUTH TEXAS I.S.D.                   | ###                             |                        |   | ###              |              |                            |   |                               |
| STS      | SOUTHMOST UNION JR COLLEGE           | ###                             |                        |   | ###              |              |                            |   |                               |
| SV2      | VALLEY MUD #2                        | ###                             |                        |   | ###              |              |                            |   |                               |

\*\*\* Amount depends on Code

DV1 - 10% to 29% -- \$ 5,000

DV2 - 30% to 49% -- \$ 7,500

DV3 - 50% to 69% -- \$ 10,000

DV4 - 70% to 100% -- \$ 12,000

surviving spouse is granted same amount at time of spouse's death (section 11.22c)

#### - 100% EXEMPTED - 100% disabled veteran, surviving spouse of a 100% disabled veteran who met qualifications at time of death & surviving spouse of a U.S. arm service member who died on active duty (sec 11.132)

♦ ELECTED OPTION PER PROPOSTION 13

♦ PROPOSTION 13 AUTHORIZED COUNTY, CITY, TOWN, AND JUNIOR COLLEGE DISTRICTS TO FREEZE PROPERTY TAXES ON A RESIDENTIAL HOMESTEAD OF A PERSON WHO IS DISABLED OR AGED 65 OR OLDER.

Revised 7-25-14

For school tax purposes, the over 65, disability, surviving spouse and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

In 2014, other taxing jurisdictions allowing the tax ceiling provisions were:

Jurisdiction

- CITY OF BROWNSVILLE
- TOWN OF BAYVIEW
- CITY OF COMBES
- CITY OF HARLINGEN
- TOWN OF INDIAN LAKE
- CITY OF LA FERIA
- CITY OF LOS FRESNOS
- TOWN OF LAGUNA VISTA
- CITY OF PORT ISABEL
- CITY OF RIO HONDO
- CITY OF SAN BENITO
- CITY OF SOUTH PADRE ISLAND
- CAMERON COUNTY
- TEXAS SOUTHMOST COLLEGE DISTRICT

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

**Disabled Veterans**

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veterans' Affairs. Current exemptions based on these ratings are:

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

## 2014 Certified Market Values

| Year | Entity | Description                      | Properties | Market         | Taxable Value  | Tax Rate |
|------|--------|----------------------------------|------------|----------------|----------------|----------|
| 2014 | CBR    | CITY OF BROWNSVILLE              | 70,272     | 6,705,644,907  | 5,987,180,217  | 0.700613 |
| 2014 | CBV    | TOWN OF BAYVIEW                  | 486        | 60,154,565     | 43,715,421     | 0.250000 |
| 2014 | CCB    | CITY OF COMBES                   | 1,779      | 86,872,276     | 76,737,689     | 0.811099 |
| 2014 | CHG    | CITY OF HARLINGEN                | 31,225     | 3,266,970,037  | 2,933,924,313  | 0.588827 |
| 2014 | CIL    | TOWN OF INDIAN LAKE              | 596        | 13,136,667     | 12,436,792     | 0.800000 |
| 2014 | CLA    | CITY OF LA FERIA                 | 4,153      | 227,779,004    | 199,158,450    | 0.713587 |
| 2014 | CLI    | CITY OF LOS INDIOS               | 651        | 159,758,137    | 51,936,068     | 0.432362 |
| 2014 | CLO    | CITY OF LOS FRESNOS              | 2,552      | 186,746,374    | 170,672,573    | 0.715000 |
| 2014 | CLV    | TOWN OF LAGUNA VISTA             | 2,213      | 312,560,531    | 300,753,627    | 0.337290 |
| 2014 | CPI    | CITY OF PORT ISABEL              | 3,138      | 343,761,453    | 304,108,196    | 0.626327 |
| 2014 | CPR    | CITY OF PRIMERA                  | 2,163      | 109,599,176    | 97,904,360     | 0.689607 |
| 2014 | CPV    | CITY OF PALM VALLEY              | 805        | 116,658,764    | 115,224,457    | 0.452541 |
| 2014 | CRH    | CITY OF RIO HONDO                | 1,157      | 70,097,315     | 59,111,481     | 0.860600 |
| 2014 | CRV    | TOWN OF RANCHO VIEJO             | 1,792      | 237,494,263    | 230,973,465    | 0.419906 |
| 2014 | CSB    | CITY OF SAN BENITO               | 11,440     | 714,554,721    | 610,797,034    | 0.728125 |
| 2014 | CSP    | CITY OF SOUTH PADRE ISLAND       | 9,112      | 2,612,303,436  | 2,520,865,650  | 0.262754 |
| 2014 | CSR    | CITY OF SANTA ROSA               | 1,288      | 45,236,953     | 40,135,809     | 0.575830 |
| 2014 | GCC    | CAMERON COUNTY                   | 208,991    | 19,115,461,169 | 16,899,362,578 | 0.399291 |
| 2014 | IBR    | BROWNSVILLE I.S.D                | 70,084     | 6,718,176,451  | 5,504,468,589  | 1.145666 |
| 2014 | IHG    | HARLINGEN C.I.S.D                | 41,953     | 4,088,643,565  | 3,410,154,265  | 1.218000 |
| 2014 | ILA    | LA FERIA I.S.D                   | 9,229      | 530,115,435    | 379,462,546    | 1.299100 |
| 2014 | ILO    | LOS FRESNOS C.I.S.D              | 32,661     | 1,952,619,632  | 1,504,360,178  | 1.190000 |
| 2014 | ILY    | LYFORD C.I.S.D.                  | 358        | 23,357,334     | 10,590,650     | 1.280000 |
| 2014 | IPI    | POINT ISABEL I.S.D               | 21,578     | 3,828,870,470  | 3,586,401,547  | 1.081634 |
| 2014 | IRH    | RIO HONDO I.S.D                  | 6,035      | 417,057,781    | 256,062,602    | 1.369100 |
| 2014 | ISB    | SAN BENITO I.S.D                 | 22,276     | 1,330,948,143  | 903,490,823    | 1.304900 |
| 2014 | ISM    | SANTA MARIA I.S.D                | 1,820      | 87,801,404     | 42,546,790     | 1.280000 |
| 2014 | ISR    | SANTA ROSA I.S.D                 | 3,082      | 138,756,899    | 78,806,327     | 1.372200 |
| 2014 | SBN    | BROWNSVILLE NAVIGATION DISTRICT  | 93,195     | 8,542,817,443  | 7,545,389,602  | 0.042000 |
| 2014 | SC1    | LAGUNA MADRE WATER DISTRICT      | 16,723     | 3,451,448,972  | 3,243,685,041  | 0.039260 |
| 2014 | SD1    | DRAINAGE DISTRICT #1             | 63,671     | 5,633,141,967  | 5,013,997,035  | 0.029500 |
| 2014 | SD3    | DRAINAGE DISTRICT #3             | 27,534     | 2,205,562,780  | 1,768,115,517  | 0.147218 |
| 2014 | SD4    | DRAINAGE DISTRICT #4             | 2,994      | 134,583,731    | 116,511,574    | 0.041320 |
| 2014 | SD5    | DRAINAGE DISTRICT #5             | 23,951     | 1,838,705,984  | 1,645,501,772  | 0.137364 |
| 2014 | SES    | EMERGENCY SERVICE DISTRICT #1    | 65,326     | 4,017,012,015  | 2,937,206,839  | 0.100000 |
| 2014 | SP1    | PASEO DE LA RESACA MUD #1        | 407        | 80,850,293     | 71,418,997     | 0.420000 |
| 2014 | SP2    | PASEO DE LA RESACA MUD #2        | 739        | 121,997,946    | 108,180,456    | 0.420000 |
| 2014 | SP3    | PASEO DE LA RESACA MUD #3        | 962        | 100,877,583    | 99,351,180     | 0.420000 |
| 2014 | SPL    | PASEO DE LA RESACA LANDSCAPE & M | 2,095      | 302,999,858    | 278,966,828    | 0.150000 |
| 2014 | SST    | SOUTH TEXAS I.S.D                | 208,898    | 19,113,519,102 | 17,154,363,725 | 0.049200 |
| 2014 | STS    | TEXAS SOUTHMOST COLLEGE DISTRICT | 124,313    | 12,493,414,367 | 11,412,730,729 | 0.164094 |
| 2014 | SV2    | VALLEY MUD #2                    | 2,299      | 275,373,241    | 264,675,622    | 0.350000 |

## **SIGNIFICANT PROPERTY TAX LAW CHANGES**

There were many changes enacted into the tax code during the 2011 legislative session, which have affected Cameron Appraisal District in 2014. The change in the requirements to receive the homestead exemption is one of the more significant changes. The law now requires a Texas Driver's License, a vehicle registration (or affidavit of not owning a car) and a utility bill all with the address for which an exemption is being requested.

Another change to the exemption law is regarding the completely disabled veterans. If the completely disabled veteran should die, the spouse of the veteran is entitled to the exemption until he or she remarries.

Senate Bill 1505 made changes to the methodology in the calculation of oil and gas for the appraisal of these properties.

House Bill 2387 revised the law by clarifying that the general counsel employed by the district does not work for the chief appraiser, but works for the board of directors and will work at the board's discretion.