

Cameron Appraisal District

2015 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 2015, Cameron Appraisal District mailed 68,759 notices of appraised value and the ARB heard 1,179 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 2015, the Agricultural Advisory Board held 2 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 210,015 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2015 appraisals by category:

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	118,457		\$168,109,083	\$10,227,440,443
B	MULTIFAMILY RESIDENCE	4,458		\$26,717,954	\$687,648,706
C1	VACANT LOTS AND LAND TRACTS	32,778		\$270,978	\$817,344,396
D1	QUALIFIED OPEN-SPACE LAND	10,294	296,075.8987	\$0	\$885,466,261
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	89		\$591,075	\$7,270,618
E	RURAL LAND, NON QUALIFIED OPEN SPA	6,991	57,764.8739	\$4,986,025	\$470,638,474
F1	COMMERCIAL REAL PROPERTY	8,614		\$54,690,657	\$2,847,565,277
F2	INDUSTRIAL AND MANUFACTURING REAL	179		\$153,392	\$140,498,002
G1	OIL AND GAS	40		\$0	\$1,339,750
J1	WATER SYSTEMS	4		\$0	\$42
J2	GAS DISTRIBUTION SYSTEM	43		\$0	\$10,551,755
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	369		\$0	\$247,038,591
J4	TELEPHONE COMPANY (INCLUDING CO-O	156		\$2,719	\$40,754,790
J5	RAILROAD	169		\$0	\$53,381,001
J6	PIPELAND COMPANY	75		\$0	\$15,387,264
J7	CABLE TELEVISION COMPANY	20		\$0	\$15,161,630
J8	OTHER TYPE OF UTILITY	440		\$0	\$49,303,039
L1	COMMERCIAL PERSONAL PROPERTY	11,015		\$2,991,220	\$1,004,113,417
L2	INDUSTRIAL AND MANUFACTURING PERS	654		\$0	\$814,610,186
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,955		\$1,950,462	\$57,115,060
O	RESIDENTIAL INVENTORY	1,969		\$655,629	\$60,809,294
S	SPECIAL INVENTORY TAX	313		\$0	\$73,035,018
X	TOTALLY EXEMPT PROPERTY	11,830		\$25,996,785	\$1,053,993,944
	Totals		353,840.7726	\$287,115,979	\$19,580,466,958

Exemption Data

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

The chart below shows the 2015 Exemptions Granted by Jurisdictions.

2015 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 BAYVIEW	###			***				+
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 MEJO	###			***	5,000			
CSB	CITY OF SAN BENITO	###			***			+5000	
CSP	TOWN OF SOUTH PADRE	###			***		3,000		+20%/5,000
CSR	CITY OF SANTA ROSA	###			***				
GCC	CAMERON COUNTY	###			***		12,000		+
IBR	BROWNSVILLE I.S.D.	###	25,000	10,000	***			4,620	
IHG	HARLINGEN I.S.D.	###	25,000	10,000	***				
ILA	LA FERIA I.S.D.	###	25,000	10,000	***				
ILO	LOS FRESNOS I.S.D.	###	25,000	10,000	***				
ILY	LYFORD I.S.D. (Collected by Willacy)	###	25,000	10,000	***				
IPI	POINT ISABEL I.S.D.	###	25,000	10,000	***				
IRH	RIO HONDO I.S.D.	###	25,000	10,000	***				
ISB	SAN BENITO I.S.D.	###	25,000	10,000	***				
ISM	SANTA MARIA I.S.D.	###	25,000	10,000	***				
ISR	SANTA ROSA I.S.D.	###	25,000	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% HOMESTEAD EXEMPTION - 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 PROPOSITION 13

Revised 3/2016

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 2015, 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

2015 Certified Market Values

Description	Properties	Market	Taxable Value	Tax Rate
CITY OF BROWNSVILLE	70,577	6,878,854,427	6,129,950,506	0.700613
TOWN OF BAYVIEW	487	68,387,987	48,493,434	0.250000
CITY OF COMBES	1,785	88,929,330	79,107,735	0.811099
CITY OF HARLINGEN	31,316	3,338,210,731	2,993,486,791	0.588827
TOWN OF INDIAN LAKE	598	13,453,431	12,520,715	0.798913
CITY OF LA FERIA	4,160	241,297,834	209,365,104	0.760000
CITY OF LOS INDIOS	696	192,775,046	59,168,627	0.432362
CITY OF LOS FRESNOS	2,583	199,475,356	183,372,822	0.715000
TOWN OF LAGUNA VISTA	2,216	314,814,239	302,939,410	0.337290
CITY OF PORT ISABEL	3,228	357,672,907	312,242,749	0.626327
CITY OF PRIMERA	2,168	112,544,658	100,550,661	0.692772
CITY OF PALM VALLEY	809	117,395,206	115,314,310	0.452541
CITY OF RIO HONDO	1,153	70,817,823	59,736,242	0.860600
TOWN OF RANCHO VIEJO	1,813	247,823,428	238,926,176	0.419906
CITY OF SAN BENITO	11,449	743,722,534	640,504,288	0.728125
CITY OF SOUTH PADRE ISLAND	9,115	2,606,104,879	2,513,910,007	0.285640
CITY OF SANTA ROSA	1,288	45,493,187	40,220,672	0.575649
CAMERON COUNTY	210,015	19,580,466,956	17,312,634,528	0.399291
BROWNSVILLE I.S.D	70,564	6,880,163,964	5,412,443,130	1.152500
HARLINGEN C.I.S.D	42,079	4,160,288,013	3,340,306,914	1.318000
LA FERIA I.S.D	9,240	549,903,197	375,907,765	1.299100
LOS FRESNOS C.I.S.D	32,864	2,036,022,847	1,520,073,663	1.190000
LYFORD C.I.S.D.	360	24,816,277	12,306,552	1.280000
POINT ISABEL I.S.D	21,639	3,843,935,648	3,582,626,130	1.081634
RIO HONDO I.S.D	6,045	431,483,329	254,957,996	1.369100
SAN BENITO I.S.D	22,373	1,415,950,934	905,894,571	1.304900
SANTA MARIA I.S.D	1,827	89,350,842	41,451,670	1.300000
SANTA ROSA I.S.D	3,091	149,226,911	78,639,728	1.466600
BROWNSVILLE NAVIGATION DISTRICT	93,839	8,775,878,367	7,777,619,233	0.040667
LAGUNA MADRE WATER DISTRICT	16,819	3,463,936,833	3,248,298,396	0.044643
DRAINAGE DISTRICT #1	64,205	5,837,090,859	5,204,420,705	0.030450
DRAINAGE DISTRICT #3	27,640	2,279,941,375	1,815,093,126	0.147218
DRAINAGE DISTRICT #4	3,061	140,673,592	122,361,878	0.041320
DRAINAGE DISTRICT #5	24,056	1,901,636,156	1,702,429,649	0.137364
EMERGENCY SERVICE DISTRICT #1	65,766	4,151,529,376	3,058,145,927	0.100000
PASEO DE LA RESACA MUD #1	411	81,361,358	72,161,980	0.420000
PASEO DE LA RESACA MUD #2	755	130,435,530	116,789,026	0.420000
PASEO DE LA RESACA MUD #3	963	105,140,865	102,867,497	0.420000
PASEO DE LA RESACA LANDSCAPE & MAINTENANCE	2,120	315,545,127	291,124,554	0.150000
SOUTH TEXAS I.S.D	209,903	19,578,137,766	17,576,657,914	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	125,063	12,758,533,024	11,651,061,290	0.164094
VALLEY MUD #2	2,320	284,920,574	272,090,464	0.350000

SIGNIFICANT PROPERTY TAX LAW CHANGES

In 2015, the Legislature enacted several changes to the Property Tax Code affecting appraisal districts. The most noteworthy is the constitutional amendment to raise the homestead exemption. Among other changes to the Code is the increase in the value threshold for non-homestead arbitrations, which was increased to \$3 million. Also noteworthy is the requirement to provide additional notices to over-65 individuals who may no longer qualify for the over-65 homestead exemption.

The Legislature also amended the Government Code to provide that photographs taken by appraisal district staff depicting the interiors of improvements to real property are confidential.