

# **Cameron Appraisal District**

## **2017 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 2017, Cameron Appraisal District mailed 114,462 notices of appraised value and the ARB heard 1,161 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 2017, the Agricultural Advisory Board held 3 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 208,736 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2017 appraisals by category:

CAMERON County	<b>2017 CERTIFIED TOTALS</b>	As of Certification
Property Count: 208,736	GCC - CAMERON COUNTY Grand Totals	7/13/2017 7:12:50PM

### State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	121,019		\$177,032,307	\$10,841,466,819
B	MULTIFAMILY RESIDENCE	4,743		\$21,453,079	\$732,933,770
C1	VACANT LOTS AND LAND TRACTS	28,206		\$769,493	\$807,931,962
D1	QUALIFIED OPEN-SPACE LAND	10,111	292,720.1971	\$0	\$955,059,836
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	99		\$382,680	\$3,989,267
E	RURAL LAND, NON QUALIFIED OPEN SPA	7,640	60,868.6610	\$6,364,863	\$527,338,212
F1	COMMERCIAL REAL PROPERTY	9,006		\$49,364,529	\$2,961,868,787
F2	INDUSTRIAL AND MANUFACTURING REAL	181		\$3,206,928	\$144,831,948
G1	OIL AND GAS	186		\$0	\$687,250
J1	WATER SYSTEMS	11		\$0	\$66,293
J2	GAS DISTRIBUTION SYSTEM	42		\$0	\$13,476,550
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	381		\$269,347	\$666,573,298
J4	TELEPHONE COMPANY (INCLUDING CO-O	163		\$8,606	\$43,008,980
J5	RAILROAD	164		\$18,992	\$61,688,567
J6	PIPELAND COMPANY	75		\$0	\$14,163,884
J7	CABLE TELEVISION COMPANY	20		\$0	\$16,509,470
J8	OTHER TYPE OF UTILITY	406		\$0	\$54,506,125
L1	COMMERCIAL PERSONAL PROPERTY	11,646		\$5,147,164	\$1,100,232,337
L2	INDUSTRIAL AND MANUFACTURING PERS	639		\$0	\$791,912,257
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,907		\$8,597,917	\$59,327,958
O	RESIDENTIAL INVENTORY	1,672		\$538,840	\$43,890,156
S	SPECIAL INVENTORY TAX	341		\$0	\$80,397,889
X	TOTALLY EXEMPT PROPERTY	11,856		\$3,065,149	\$1,110,331,863
	<b>Totals</b>		353,588.8581	\$276,219,894	\$21,032,193,478

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code. The chart below shows the 2017 Exemptions Granted by Jurisdictions.

2017 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 VIEJO	###			***	5,000			
CSB	CITY OF SAN BENITO	###			***			+5000	
CSP	TOWN OF SOUTH PADRE	###			***		3,000	♦	20%/5,000
CLI	CITY OF LOS INDIOS	###			***			5%/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	###			***	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

♦ PROPOSITION 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.

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 2017, 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

## 2017 Certified Market Values

Entity	Description	Properties	Market	Net Taxable	Tax Rate
GCC	CAMERON COUNTY	208,736	21,032,193,477	18,347,385,926	0.410803
CBR	CITY OF BROWNSVILLE	70,115	7,255,973,935	6,472,337,217	0.700613
CBV	TOWN OF BAYVIEW	492	68,444,039	49,856,600	0.250000
CCB	CITY OF COMBES	1,789	100,035,495	88,505,659	0.771926
CHG	CITY OF HARLINGEN	31,592	3,547,062,751	3,143,811,447	0.588827
CIL	TOWN OF INDIAN LAKE	595	14,083,734	13,146,010	0.775000
CLA	CITY OF LA FERIA	4,159	251,977,231	219,860,112	0.760000
CLI	CITY OF LOS INDIOS	783	171,964,189	62,625,727	0.468600
CLO	CITY OF LOS FRESNOS	3,125	272,480,794	253,071,528	0.715000
CLV	TOWN OF LAGUNA VISTA	2,231	326,671,797	312,236,588	0.354124
CPI	CITY OF PORT ISABEL	3,260	358,760,380	316,582,225	0.626327
CPR	CITY OF PRIMERA	2,170	125,523,884	112,755,962	0.690020
CPV	CITY OF PALM VALLEY	810	121,024,843	118,709,841	0.481118
CRH	CITY OF RIO HONDO	1,157	80,502,890	65,083,629	0.860600
CRV	TOWN OF RANCHO VIEJO	1,797	263,668,572	255,898,005	0.450000
CSB	CITY OF SAN BENITO	11,511	795,625,963	680,339,253	0.728125
CSP	CITY OF SOUTH PADRE ISLAND	9,149	2,615,826,225	2,524,890,163	0.315640
CSR	CITY OF SANTA ROSA	1,271	50,512,667	44,015,408	0.720000
IBR	BROWNSVILLE I.S.D	71,323	7,176,681,883	5,680,460,503	1.265000
IHG	HARLINGEN C.I.S.D	42,348	4,488,788,400	3,545,829,822	1.318000
ILA	LA FERIA I.S.D	9,394	595,258,892	413,831,206	1.299100
ILO	LOS FRESNOS C.I.S.D	29,670	2,572,737,178	1,768,035,997	1.190000
ILY	LYFORD C.I.S.D.	354	23,768,889	10,918,570	1.310000
IPI	POINT ISABEL I.S.D	21,718	3,856,591,290	3,608,652,481	1.081634
IRH	RIO HONDO I.S.D	6,071	519,160,507	289,667,652	1.479100
ISB	SAN BENITO I.S.D	22,967	1,528,190,023	1,020,123,244	1.304900
ISM	SANTA MARIA I.S.D	1,903	113,410,541	54,025,441	1.580000
ISR	SANTA ROSA I.S.D	3,090	158,249,454	85,800,870	1.446965
SAN	PORT OF HARLINGEN	51,896	5,152,516,593	4,258,561,081	0.030000
SBN	BROWNSVILLE NAVIGATION DISTRICT	95,115	9,493,470,535	8,454,990,108	0.035920
SC1	LAGUNA MADRE WATER DISTRICT	16,874	3,527,147,081	3,315,411,411	0.043860
SD1	DRAINAGE DISTRICT #1	61,339	6,399,535,774	5,761,917,210	0.032000
SD3	DRAINAGE DISTRICT #3	28,372	2,419,052,487	1,940,435,603	0.147218
SD4	DRAINAGE DISTRICT #4	3,142	164,936,855	145,387,047	0.041320
SD5	DRAINAGE DISTRICT #5	24,020	2,052,123,487	1,804,401,172	0.137364
SES	EMERGENCY SERVICE DISTRICT #1	63,433	4,637,949,926	3,555,312,729	0.093629
SP1	PASEO DE LA RESACA MUD #1	406	83,896,226	74,712,188	0.400000
SP2	PASEO DE LA RESACA MUD #2	772	149,706,279	136,055,912	0.400000
SP3	PASEO DE LA RESACA MUD #3	962	113,810,186	110,080,837	0.400000
SPL	PASEO DE LA RESACA LANDSCAPE & MAINTENANCE DIST	2,129	345,367,867	319,393,348	0.150000
SST	SOUTH TEXAS I.S.D	208,607	21,029,066,054	18,822,389,375	0.049200
STS	TEXAS SOUTHMOST COLLEGE DISTRICT	122,662	13,602,127,342	12,474,385,985	0.162407
SV2	VALLEY MUD #2	2,319	302,003,746	290,402,348	0.350000