

Cameron Appraisal District

2018 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 2018, Cameron Appraisal District mailed 97,180 notices of appraised value and the ARB heard 910 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 2018, 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 210,078 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2018 appraisals by category:

CAMERON County		2018 CERTIFIED TOTALS			As of Certification	
Property Count: 210,078		GCC - CAMERON COUNTY Grand Totals			10/31/2018	10:17:26AM
State Category Breakdown						
State Code	Description	Count	Acres	New Value Market	Market Value	
A	SINGLE FAMILY RESIDENCE	122,424		\$178,730,141	\$11,454,877,985	
B	MULTIFAMILY RESIDENCE	4,609		\$31,887,443	\$760,040,166	
C1	VACANT LOTS AND LAND TRACTS	28,143		\$571,023	\$817,397,947	
D1	QUALIFIED OPEN-SPACE LAND	9,913	289,927.1350	\$0	\$972,527,362	
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	237		\$608,195	\$3,661,545	
E	RURAL LAND, NON QUALIFIED OPEN SPA	7,429	56,242.3707	\$5,803,479	\$527,336,450	
ERROR		1		\$1,264,008	\$0	
F1	COMMERCIAL REAL PROPERTY	9,064		\$38,886,195	\$2,998,720,223	
F2	INDUSTRIAL AND MANUFACTURING REAL	180		\$756,781	\$167,903,452	
G1	OIL AND GAS	196		\$0	\$358,460	
J1	WATER SYSTEMS	11		\$0	\$93,099	
J2	GAS DISTRIBUTION SYSTEM	42		\$0	\$14,246,580	
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	380		\$0	\$653,522,662	
J4	TELEPHONE COMPANY (INCLUDING CO-O	164		\$0	\$37,316,306	
J5	RAILROAD	165		\$0	\$72,015,136	
J6	PIPELAND COMPANY	88		\$0	\$57,177,584	
J7	CABLE TELEVISION COMPANY	20		\$0	\$20,726,040	
J8	OTHER TYPE OF UTILITY	422		\$0	\$67,630,835	
L1	COMMERCIAL PERSONAL PROPERTY	11,923		\$3,716,231	\$1,107,899,034	
L2	INDUSTRIAL AND MANUFACTURING PERS	625		\$0	\$866,130,492	
M1	TANGIBLE OTHER PERSONAL, MOBILE H	7,018		\$5,165,904	\$61,514,689	
O	RESIDENTIAL INVENTORY	1,134		\$1,573,679	\$34,715,620	
S	SPECIAL INVENTORY TAX	348		\$1,000	\$75,778,747	
X	TOTALLY EXEMPT PROPERTY	11,825		\$4,368,984	\$1,156,209,955	
	Totals		346,169.5057	\$273,333,063	\$21,927,800,369	

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code. The chart below shows the 2018 Exemptions Granted by Jurisdictions.

2018 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	###			***				

<p>*** 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)</p>	<p>♦ ELECTED OPTION PER PROPOSITION 13</p>
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♦ 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 2018, 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

2018 Certified Market Values

Entity	Description	Properties	Market	Net Taxable	Tax Rate
GCC	CAMERON COUNTY	210,078	21,927,827,199	18,705,027,017	0.41689
CBR	CITY OF BROWNSVILLE	70,807	7,556,351,210	6,689,670,655	0.70061
CBV	TOWN OF BAYVIEW	490	71,954,981	52,786,412	0.25000
CCB	CITY OF COMBES	1,793	106,861,458	95,430,262	0.77193
CHG	CITY OF HARLINGEN	31,729	3,683,525,742	3,258,108,448	0.58883
CIL	TOWN OF INDIAN LAKE	606	17,085,487	15,857,549	0.76500
CLA	CITY OF LA FERIA	4,203	255,343,394	223,379,947	0.76000
CLI	CITY OF LOS INDIOS	791	201,603,055	65,424,826	0.46860
CLO	CITY OF LOS FRESNOS	3,138	302,462,360	274,259,180	0.71500
CLV	TOWN OF LAGUNA VISTA	2,243	336,308,218	321,579,965	0.35412
CPI	CITY OF PORT ISABEL	3,442	375,689,490	331,474,511	0.62633
CPR	CITY OF PRIMERA	2,188	137,085,859	122,152,957	0.75000
CPV	CITY OF PALM VALLEY	807	122,109,252	118,867,047	0.51546
CRH	CITY OF RIO HONDO	1,165	80,573,866	65,797,286	0.85976
CRV	TOWN OF RANCHO VIEJO	1,796	278,008,127	267,612,019	0.45000
CSB	CITY OF SAN BENITO	11,552	844,993,127	723,238,287	0.72813
CSP	CITY OF SOUTH PADRE ISLAND	9,164	2,653,906,339	2,559,387,177	0.31564
CSR	CITY OF SANTA ROSA	1,274	56,285,865	48,333,830	0.72000
IBR	BROWNSVILLE I.S.D	71,851	7,420,534,222	5,880,288,054	1.26500
IHG	HARLINGEN C.I.S.D	42,494	4,646,455,133	3,677,650,171	1.31800
ILA	LA FERIA I.S.D	9,398	605,310,961	425,073,085	1.29910
ILO	LOS FRESNOS C.I.S.D	30,182	2,770,231,417	1,974,084,830	1.19000
ILY	LYFORD C.I.S.D.	356	24,028,221	11,213,182	1.32000
IPI	POINT ISABEL I.S.D	21,702	3,957,955,804	3,691,855,034	1.08066
IRH	RIO HONDO I.S.D	6,104	536,256,592	305,421,256	1.47910
ISB	SAN BENITO I.S.D	23,076	1,676,504,820	1,108,209,162	1.30490
ISM	SANTA MARIA I.S.D	1,925	120,183,754	57,993,462	1.58000
ISR	SANTA ROSA I.S.D	3,093	171,523,920	94,000,994	1.44697
SAN	PORT OF HARLINGEN	52,102	5,329,477,327	4,417,402,789	0.03000
SBN	BROWNSVILLE NAVIGATION DISTRICT	96,122	9,961,027,895	8,801,774,558	0.03592
SC1	LAGUNA MADRE WATER DISTRICT	16,895	3,579,526,969	3,356,448,423	0.04010
SD1	DRAINAGE DISTRICT #1	62,045	6,775,171,399	6,020,451,316	0.03300
SD3	DRAINAGE DISTRICT #3	28,612	2,569,088,183	2,039,448,144	0.14722
SD4	DRAINAGE DISTRICT #4	3,303	180,122,308	159,060,856	0.04132
SD5	DRAINAGE DISTRICT #5	24,142	2,143,389,041	1,885,236,532	0.13736
SES	EMERGENCY SERVICE DISTRICT #1	63,614	4,890,103,195	3,750,187,524	0.08939
SP1	PASEO DE LA RESACA MUD #1	412	85,565,774	75,666,404	0.39500
SP2	PASEO DE LA RESACA MUD #2	777	155,579,976	140,297,959	0.34000
SP3	PASEO DE LA RESACA MUD #3	962	117,979,593	114,412,857	0.39000
SPL	PASEO DE LA RESACA LANDSCAPE & MAINTENANCE DIST	2,143	358,114,269	329,890,132	0.15000
SST	SOUTH TEXAS I.S.D	209,944	21,922,590,348	19,581,075,371	0.04920
STS	TEXAS SOUTHMOST COLLEGE DISTRICT	123,634	14,143,703,111	12,952,058,944	0.16241
SV2	VALLEY MUD #2	2,325	314,285,162	300,221,229	0.35000