

Cameron Appraisal District

2012 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 board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2012, Cameron Appraisal District mailed 59,344 notices of appraised value and the ARB heard 1,408 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 2012, the Agricultural Advisory Board held 5 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 207,002 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2012 appraisals by category:

State Code	Description	Parcels	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	114,227		\$160,074,334	\$9,785,509,915
B	MULTIFAMILY RESIDENCE	2,720		\$11,343,519	\$482,165,444
C	VACANT LOT	34,563		\$0	\$813,643,767
D1	QUALIFIED AG LAND	10,661	303,113.5005	\$0	\$873,343,023
D2	NON-QUALIFIED LAND	5,421	62,419.5404	\$0	\$354,200,975
E	FARM OR RANCH IMPROVEMENT	3,544		\$7,608,311	\$240,036,578
F1	COMMERCIAL REAL PROPERTY	7,946		\$101,407,164	\$2,628,262,240
F2	INDUSTRIAL REAL PROPERTY	181		\$104,418	\$140,685,287
G1	OIL AND GAS	190		\$0	\$4,024,880
J2	GAS DISTRIBUTION SYSTEM	44		\$0	\$8,835,776
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	342		\$0	\$126,484,081
J4	TELEPHONE COMPANY (INCLUDING CO-O	155		\$171,077	\$49,843,937
J5	RAILROAD	174		\$0	\$40,795,157
J6	PIPELAND COMPANY	75		\$0	\$16,186,800
J7	CABLE TELEVISION COMPANY	17		\$0	\$15,479,090
J8	OTHER TYPE OF UTILITY	457		\$0	\$42,110,959
L1	COMMERCIAL PERSONAL PROPERTY	10,331		\$5,920,996	\$930,011,383
L2	INDUSTRIAL PERSONAL PROPERTY	696		\$0	\$678,182,191
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,913		\$3,109,144	\$54,342,263
O	RESIDENTIAL INVENTORY	2,153		\$2,145,027	\$56,647,713
S	SPECIAL INVENTORY TAX	289		\$0	\$47,376,274
X	TOTALLY EXEMPT PROPERTY	11,224		\$10,069,663	\$926,392,559
	Totals		365,533.0409	\$301,953,653	\$18,314,560,292

2012 Appraisal Operation Summary

In 2012, the Cameron Appraisal District appraised new property and reappraised existing property in accordance with its written 2011-2012 Reappraisal Plan. Results of the 2012 Comptroller's Property Value Study will be certified to the Commissioner of Education in July 2013. 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 2014.

2012 Property Value Study CAD Summary Worksheet

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Category	Number of Ratios **	2012 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	724	9,790,464,393	1.01	14.89	58.70	84.39	1.04
B. Multi-Family Residences	0	482,223,013	*	*	*	*	*
C. Vacant Lots	359	815,224,202	1.00	8.74	78.55	91.92	1.01
D. Rural Real	91	1,468,820,684	1.00	11.53	67.03	82.41	1.00
F1. Commercial Real	234	2,631,680,203	.94	14.84	46.15	85.04	1.05
F2. Industrial Real	0	140,685,287	*	*	*	*	*
G. Oil, Gas, Minerals	0	4,023,558	*	*	*	*	*
J. Utilities	2	299,735,490	*	*	*	*	*
L1. Commercial Personal	118	930,547,889	*	*	*	*	*
L2. Industrial Personal	0	716,453,948	*	*	*	*	*
M. Other Personal	0	54,435,085	*	*	*	*	*
O. Residential Inventory	0	56,647,713	*	*	*	*	*
S. Special Inventory	0	47,376,274	*	*	*	*	*
Overall	1,528	17,438,317,739	1.00	13.05	63.28	85.73	1.09

* 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 2012 Exemptions Granted by Jurisdictions

TDC Code	Taxing Jurisdiction	State Mandated				Local Option			Optional Percentage Homestead
		100% Disabled Veteran Homestead	Homestead	Over65 & Surviving Spouse or Disability	Disabled Veteran	Homestead	Over65 & 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
CSR	CITY OF SANTA ROSA	###			***				
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	###			***				

<p>*** Amount depends on Code ### - 100% EXEMPTED (Veteran only) DV1 - 10% to 29% -- \$5,000 & surviving spouse of a veteran who died in active duty (section 11.22d) DV2 - 30% to 49% -- \$7,500 DV3 - 50% to 69% -- \$10,000 DV4 - 70% to 100% -- \$12,000 surviving spouse is granted amount at time of spouse's death (section 11.22c)</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 2012, other taxing jurisdictions allowing the tax ceiling provisions were:

Jurisdiction

CITY OF BROWNSVILLE
TOWN OF BAYVIEW
CITY OF COMBES
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

2012 Certified Market Values

Description	Properties	Market	Taxable Value	Tax Rate
CITY OF BROWNSVILLE	69,568	6,308,086,957	5,663,009,704	0.700613
TOWN OF BAYVIEW	493	59,437,002	43,238,430	0.250000
CITY OF COMBES	1,703	83,169,835	72,860,165	0.629420
CITY OF HARLINGEN	30,996	3,173,696,426	2,853,980,922	0.588827
TOWN OF INDIAN LAKE	585	12,888,044	12,136,322	0.753037
CITY OF LA FERIA	3,949	210,041,840	182,179,763	0.700000
CITY OF LOS FRESNOS	2,402	163,788,707	151,962,887	0.715000
TOWN OF LAGUNA VISTA	2,204	317,235,210	306,747,280	0.339100
CITY OF PORT ISABEL	3,134	340,354,525	301,500,256	0.626327
CITY OF PRIMERA	2,093	101,629,648	90,728,665	0.702987
CITY OF PALM VALLEY	798	116,157,091	114,300,078	0.422541
CITY OF RIO HONDO	1,150	66,572,496	56,814,314	0.860600
TOWN OF RANCHO VIEJO	1,793	227,985,083	220,706,281	0.391934
CITY OF SAN BENITO	11,405	689,716,881	587,852,479	0.728125
CITY OF SOUTH PADRE ISLAND	9,043	2,688,701,730	2,607,485,369	0.252701
CITY OF SANTA ROSA	1,283	41,413,092	36,667,262	0.571975
CAMERON COUNTY	207,002	18,363,694,177	16,286,641,781	0.384291
BROWNSVILLE I.S.D	69,484	6,346,048,820	5,212,595,798	1.092300
HARLINGEN C.I.S.D	41,594	3,965,757,773	3,309,383,997	1.218000
LA FERIA I.S.D	9,207	500,662,535	358,683,095	1.300000
LOS FRESNOS C.I.S.D	31,950	1,804,013,490	1,370,319,703	1.190000
LYFORD C.I.S.D.	344	19,045,354	8,530,598	1.330000
POINT ISABEL I.S.D	21,453	3,937,449,834	3,712,202,220	1.081640
RIO HONDO I.S.D	6,017	348,771,757	227,908,520	1.309100
SAN BENITO I.S.D	22,106	1,223,694,966	854,975,873	1.304900

2012 Certified Market Values (Continued)

Description	Properties	Market	Taxable Value	Tax Rate
SANTA MARIA I.S.D	1,821	86,447,120	41,183,785	1.280000
SANTA ROSA I.S.D	3,110	132,912,549	71,434,853	1.372200
BROWNSVILLE NAVIGATION DISTRICT	92,002	8,023,933,612	7,122,967,769	0.045200
LAGUNA MADRE WATER DISTRICT	16,602	3,555,252,891	3,340,430,108	0.080820
DRAINAGE DISTRICT #1	62,730	5,239,902,075	4,705,061,500	0.030600
DRAINAGE DISTRICT #3	27,316	2,044,501,591	1,667,444,574	0.147218
DRAINAGE DISTRICT #4	2,858	128,947,706	109,079,462	0.041320
DRAINAGE DISTRICT #5	23,800	1,739,050,964	1,552,548,691	0.137364
EMERGENCY SERVICE DISTRICT #1	64,899	3,823,027,908	2,830,243,619	0.100000
PASEO DE LA RESACA MUD #1	393	73,239,090	67,083,569	0.420000
PASEO DE LA RESACA MUD #2	731	116,946,016	107,905,649	0.420000
PASEO DE LA RESACA MUD #3	964	96,092,476	94,809,845	0.420000
SOUTH TEXAS I.S.D	206,906	18,361,915,116	16,521,228,430	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	122,869	12,084,373,456	11,104,549,983	0.162935
VALLEY MUD #2	2,211	263,285,012	252,249,549	0.370000

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 2012. 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.