

Cameron Appraisal District

2019 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 2019, Cameron Appraisal District mailed 90,467 notices of appraised value and the ARB heard 1561 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 2019, the Agricultural Advisory Board held 1 meeting.

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 212,692 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2019 appraisals by category:

CAMERON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 212,692	GCC - CAMERON COUNTY Grand Totals	7/8/2019 12:20:42PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		1		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	123,243		\$185,228,259	\$11,810,633,037	\$11,235,474,219
B	MULTIFAMILY RESIDENCE	4,787		\$17,525,375	\$806,365,745	\$802,189,662
C1	VACANT LOTS AND LAND TRACTS	29,184		\$296,976	\$808,280,625	\$807,533,365
D1	QUALIFIED OPEN-SPACE LAND	9,835	287,862.0749	\$0	\$978,922,189	\$102,647,757
D2	IMPROVEMENTS ON QUALIFIED OP	317		\$148,850	\$4,462,859	\$4,432,183
E	RURAL LAND, NON QUALIFIED OPE	7,583	56,505.0138	\$5,570,645	\$539,185,586	\$519,883,772
F1	COMMERCIAL REAL PROPERTY	9,179		\$78,673,897	\$3,545,712,840	\$3,539,591,083
F2	INDUSTRIAL AND MANUFACTURIN	178		\$1,631,011	\$243,796,891	\$243,796,891
G1	OIL AND GAS	195		\$0	\$238,310	\$238,310
J1	WATER SYSTEMS	12		\$0	\$117,099	\$117,099
J2	GAS DISTRIBUTION SYSTEM	40		\$0	\$15,645,180	\$15,645,180
J3	ELECTRIC COMPANY (INCLUDING C	356		\$5,806,814	\$734,904,856	\$601,380,127
J4	TELEPHONE COMPANY (INCLUDI	165		\$8,527	\$38,660,240	\$38,660,240
J5	RAILROAD	161		\$40,656	\$74,648,171	\$74,648,171
J6	PIPELAND COMPANY	90		\$23,426,130	\$95,253,574	\$95,253,574
J7	CABLE TELEVISION COMPANY	20		\$0	\$22,941,050	\$22,941,050
J8	OTHER TYPE OF UTILITY	448		\$14,903,960	\$74,144,526	\$66,376,766
L1	COMMERCIAL PERSONAL PROPE	12,649		\$1,287,012	\$1,101,401,596	\$1,100,496,290
L2	INDUSTRIAL AND MANUFACTURIN	650		\$0	\$973,746,400	\$480,104,770
M1	TANGIBLE OTHER PERSONAL, MOB	7,110		\$6,261,753	\$66,027,453	\$56,947,809
O	RESIDENTIAL INVENTORY	548		\$3,051,874	\$23,551,882	\$23,551,882
S	SPECIAL INVENTORY TAX	365		\$0	\$81,836,859	\$81,836,859
X	TOTALLY EXEMPT PROPERTY	11,739		\$6,114,885	\$1,216,121,403	\$664
	Totals	344,367.0887		\$349,976,624	\$23,256,598,371	\$19,913,747,723

Exemption Data

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

The chart below shows the 2019 Exemptions Granted by Jurisdictions.

		2019 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	***				
IP1	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 2019, 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

2019 Certified Market Values

Entity	Description	Properties	Market	Net Taxable	Tax Rate
GCC	CAMERON COUNTY	212,692	23,256,598,370	19,913,747,723	0.436893
CBR	CITY OF BROWNSVILLE	72,446	8,113,805,726	7,153,206,677	0.700613
CBV	TOWN OF BAYVIEW	499	72,156,823	55,391,701	0.250000
CCB	CITY OF COMBES	1,794	107,924,355	95,817,224	0.800000
CHG	CITY OF HARLINGEN	32,105	3,895,109,295	3,460,443,626	0.630000
CIL	TOWN OF INDIAN LAKE	603	17,351,331	16,203,017	0.765000
CLA	CITY OF LA FERIA	4,232	264,688,663	232,673,705	0.760000
CLI	CITY OF LOS INDIOS	811	229,860,241	67,909,456	0.487570
CLO	CITY OF LOS FRESNOS	3,216	313,207,364	287,727,964	0.715000
CLV	TOWN OF LAGUNA VISTA	2,269	354,314,351	336,915,683	0.354124
CPI	CITY OF PORT ISABEL	3,451	398,957,427	349,961,850	0.701796
CPR	CITY OF PRIMERA	2,196	147,332,372	131,123,894	0.750000
CPV	CITY OF PALM VALLEY	807	122,021,302	118,939,118	0.515463
CRH	CITY OF RIO HONDO	1,168	82,078,816	67,422,635	0.859757
CRV	TOWN OF RANCHO VIEJO	1,803	283,387,464	274,672,059	0.450000
CSB	CITY OF SAN BENITO	11,699	924,029,625	793,914,185	0.728125
CSP	CITY OF SOUTH PADRE ISLAND	9,158	2,746,298,136	2,649,210,827	0.315640
CSR	CITY OF SANTA ROSA	1,272	56,664,617	49,568,255	0.750000
IBR	BROWNSVILLE I.S.D	72,774	7,913,972,916	6,325,558,246	1.186706
IHG	HARLINGEN C.I.S.D	42,760	4,870,054,171	3,891,331,162	1.216400
ILA	LA FERIA I.S.D	9,405	621,452,002	443,660,593	1.254350
ILO	LOS FRESNOS C.I.S.D	30,765	2,905,334,375	2,122,407,964	1.188170
ILY	LYFORD C.I.S.D.	358	24,641,656	12,002,976	1.228400
IPI	POINT ISABEL I.S.D	21,742	4,249,756,773	3,949,774,581	1.021900
IRH	RIO HONDO I.S.D	6,696	568,044,544	330,349,947	1.397400
ISB	SAN BENITO I.S.D	23,293	1,800,378,785	1,195,571,494	1.304900
ISM	SANTA MARIA I.S.D	1,919	128,840,151	68,501,112	1.483350
ISR	SANTA ROSA I.S.D	3,104	173,782,558	98,301,904	1.345320
SAN	PORT OF HARLINGEN	51,876	5,541,418,105	4,617,117,930	0.030000
SBN	BROWNSVILLE NAVIGATION DISTRICT	97,654	10,731,991,932	9,491,877,157	0.035920
SC1	LAGUNA MADRE WATER DISTRICT	16,916	3,717,359,821	3,483,340,250	0.038821
SD1	DRAINAGE DISTRICT #1	63,331	7,347,221,522	6,539,836,444	0.033000
SD3	DRAINAGE DISTRICT #3	29,487	2,738,230,724	2,161,326,626	0.147218
SD4	DRAINAGE DISTRICT #4	3,329	201,842,502	176,507,735	0.038430
SD5	DRAINAGE DISTRICT #5	24,254	2,233,315,931	1,971,121,745	0.137364
SES	EMERGENCY SERVICE DISTRICT #1	63,953	5,168,563,428	4,032,658,183	0.091854
SP1	PASEO DE LA RESACA MUD #1	418	102,765,458	92,878,444	0.395000
SP2	PASEO DE LA RESACA MUD #2	783	170,491,596	154,097,989	0.340000
SP3	PASEO DE LA RESACA MUD #3	971	119,804,848	117,094,477	0.390000
SPL	PASEO DE LA RESACA LANDSCAPE & MAINTENANC	2,166	392,430,221	364,021,447	0.150000
SST	SOUTH TEXAS I.S.D	212,559	23,244,269,608	20,833,160,620	0.049200
STS	TEXAS SOUTHMOST COLLEGE DISTRICT	125,175	15,062,321,958	13,809,220,963	0.162407
SV2	VALLEY MUD #2	2,333	320,731,726	308,358,386	0.350000