

Cameron Appraisal District

2021 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 also appointed by the local administrative judge. ARB members are limited to three consecutive two year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2021, Cameron Appraisal District mailed 83,974 notices of appraised value and the ARB heard 2,225 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 2021, 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:

CAMERON COUNTY
BROWNSVILLE I.S.D.
HARLINGEN I.S.D.
LA FERIA I.S.D.
LOS FRESNOS I.S.D.
LYFORD ISD
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.
CITY OF BROWNSVILLE
CITY OF COMBES
CITY OF HARLINGEN
CITY OF LA FERIA
CITY OF LOS FRESNOS
CITY OF LOS INDIOS
CITY OF PORT ISABEL
CITY OF PRIMERA
CITY OF RIO HONDO
CITY OF SAN BENITO
CITY OF SANTA ROSA
CITY OF SOUTH PADRE ISLAND
CITY OF BAYVIEW
TOWN OF INDIAN LAKE
TOWN OF LAGUNA VISTA
TOWN OF PALM VALLEY
TOWN OF RANCHO VIEJO
BROWNSVILLE NAVIGATION DIST
PORT OF HARLINGEN
LAGUNA MADRE WATER DIST
CC DRAINAGE DIST #1
SBCC DRAINAGE DIST #3
CC DRAINAGE DIST #4
CC DRAINAGE DIST #5
CC EMERGENCY DIST #1
SOUTH TEXAS I.S.D.
TX SOUTHMOST COLLEGE DIST
PASEO DE LA RESACA #1
PASEO DE LA RESACA #2
PASEO DE LA RESACA #3
VALLEY MUD #2

Property Categories

The Cameron Appraisal Districts contains approximately 215,050 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2021 appraisals by category:

CAMERON County		2021 CERTIFIED TOTALS			As of Supplement 1	
Property Count: 215,050		GCC - CAMERON COUNTY			Grand Totals	
					8/5/2021	5:08:06PM
State Category Breakdown						
State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	125,553	47,542.1350	\$188,566,439	\$13,035,047,404	\$12,293,816,557
B	MULTIFAMILY RESIDENCE	4,752	7,196.5433	\$24,978,158	\$1,054,606,983	\$1,049,430,446
C1	VACANT LOTS AND LAND TRACTS	28,061	29,470.1794	\$311,495	\$829,952,661	\$829,348,408
D1	QUALIFIED OPEN-SPACE LAND	9,499	269,360.1252	\$0	\$980,550,602	\$98,472,870
D2	IMPROVEMENTS ON QUALIFIED OP	395		\$348,506	\$5,142,591	\$5,117,790
E	RURAL LAND, NON QUALIFIED OPE	8,354	63,726.9660	\$7,779,538	\$631,413,396	\$604,986,136
F1	COMMERCIAL REAL PROPERTY	9,342	25,469.1458	\$53,838,515	\$3,829,844,010	\$3,825,837,213
F2	INDUSTRIAL AND MANUFACTURIN	180	1,003.9435	\$60,858,095	\$449,152,409	\$334,578,389
G1	OIL AND GAS	199		\$0	\$57,060	\$57,060
J1	WATER SYSTEMS	12	62.4573	\$0	\$105,581	\$105,581
J2	GAS DISTRIBUTION SYSTEM	37	0.3631	\$0	\$18,116,303	\$18,116,303
J3	ELECTRIC COMPANY (INCLUDING C	379	142.1968	\$25,044,450	\$953,232,829	\$893,608,471
J4	TELEPHONE COMPANY (INCLUDI	161	11.7102	\$6,790	\$34,625,991	\$34,625,991
J5	RAILROAD	152	272.5374	\$4,270	\$83,991,419	\$83,991,419
J6	PIPELAND COMPANY	91	0.6767	\$102,900	\$82,881,004	\$82,881,004
J7	CABLE TELEVISION COMPANY	21	3.8220	\$0	\$15,737,531	\$15,737,531
J8	OTHER TYPE OF UTILITY	489	3.2500	\$3,593,940	\$89,382,179	\$55,863,209
L1	COMMERCIAL PERSONAL PROPE	13,085		\$710,112	\$1,176,959,016	\$1,159,372,658
L2	INDUSTRIAL AND MANUFACTURIN	621		\$0	\$1,038,283,847	\$522,320,680
M1	TANGIBLE OTHER PERSONAL, MOB	7,224		\$4,623,807	\$70,912,395	\$62,643,691
O	RESIDENTIAL INVENTORY	295	75.4146	\$0	\$10,124,493	\$10,124,493
S	SPECIAL INVENTORY TAX	412		\$0	\$90,488,590	\$90,488,590
X	TOTALLY EXEMPT PROPERTY	11,762	151,087.2169	\$52,829,572	\$2,298,332,483	\$2,207
		Totals	595,428.6832	\$423,596,587	\$26,778,940,777	\$22,071,526,697

Exemption Data

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

The chart below shows the 2021 Exemptions Granted by Jurisdictions.

2021 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 PROPOSTION 13

♦ PROPOSTION 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 2021, 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

2021 Certified Market Values

Entity	Description	Properties	Market	Net Taxable	Tax Rate
IBR	BROWNSVILLE C.I.S.D	73,360	9,607,014,380	6,960,354,917	1.175000
SBN	BROWNSVILLE NAVIGATION DISTRICT	99,066	12,958,736,673	10,679,480,899	0.029955
GCC	CAMERON COUNTY	215,050	26,778,940,776	22,071,526,697	0.436893
CBR	CITY OF BROWNSVILLE	73,561	9,915,857,983	7,920,933,604	0.697113
CCB	CITY OF COMBES	1,889	134,849,081	114,146,384	0.760000
CHG	CITY OF HARLINGEN	32,406	4,335,154,651	3,808,324,796	0.619849
CLA	CITY OF LA FERIA	4,258	354,732,367	275,457,744	0.760000
CLO	CITY OF LOS FRESNOS	3,305	348,553,708	319,680,796	0.715000
CLI	CITY OF LOS INDIOS	868	197,205,698	71,287,551	0.487570
CPV	CITY OF PALM VALLEY	817	131,808,499	126,709,401	0.515463
CPI	CITY OF PORT ISABEL	3,433	435,001,820	368,666,414	0.697908
CPR	CITY OF PRIMERA	2,267	194,298,023	163,694,033	0.685004
CRH	CITY OF RIO HONDO	1,170	88,635,617	74,346,190	0.812207
CSB	CITY OF SAN BENITO	11,964	1,018,490,912	847,311,704	0.728125
CSR	CITY OF SANTA ROSA	1,280	66,609,064	58,239,060	0.736092
CSP	CITY OF SOUTH PADRE ISLAND	9,255	2,793,066,602	2,689,230,619	0.313740
SD1	DRAINAGE DISTRICT #1	67,534	8,846,494,269	7,459,739,095	0.033500
SD3	DRAINAGE DISTRICT #3	29,889	3,246,898,843	2,649,314,531	0.147218
SD4	DRAINAGE DISTRICT #4	3,357	218,048,191	192,109,326	0.089768
SD5	DRAINAGE DISTRICT #5	24,160	2,532,608,174	2,182,693,470	0.137364
SES	EMERGENCY SERVICE DISTRICT #1	64,219	6,030,416,447	4,840,692,102	0.086150
IHG	HARLINGEN C.I.S.D	43,141	5,484,053,824	4,367,409,114	1.156200
ILA	LA FERIA I.S.D	9,429	789,191,508	546,328,843	1.155747
SC1	LAGUNA MADRE WATER DISTRICT	17,026	3,831,933,551	3,573,728,006	0.038201
ILO	LOS FRESNOS C.I.S.D	31,681	3,413,595,079	2,440,590,358	1.151800
ILY	LYFORD C.I.S.D.	359	93,659,318	78,316,120	1.120300
SPL	PASEO DE LA RESACA LANDSCAPE & MAINTENANCE DIST	2,172	444,185,824	384,378,893	0.150000
SP1	PASEO DE LA RESACA MUD #1	425	116,527,520	92,908,636	0.395000
SP2	PASEO DE LA RESACA MUD #2	790	203,926,847	169,688,812	0.340000
SP3	PASEO DE LA RESACA MUD #3	964	125,284,883	122,087,898	0.390000
IPI	POINT ISABEL I.S.D	21,787	4,534,554,946	4,224,811,883	1.009000
SAN	PORT OF HARLINGEN	52,268	6,426,429,637	5,344,403,667	0.026897
IRH	RIO HONDO I.S.D	6,716	612,228,804	367,252,432	1.449804
ISB	SAN BENITO I.S.D	23,652	1,901,663,191	1,296,506,968	1.304900
ISM	SANTA MARIA I.S.D	1,931	134,945,263	74,858,616	1.516700
ISR	SANTA ROSA I.S.D	3,125	209,459,741	132,662,767	1.252731
SST	SOUTH TEXAS I.S.D	214,922	26,772,715,599	23,090,964,795	0.049200
STS	TEXAS SOUTHMOST COLLEGE DISTRICT	126,753	17,526,879,705	15,272,223,163	0.154635
CBV	TOWN OF BAYVIEW	501	76,674,280	59,934,345	0.250000
CIL	TOWN OF INDIAN LAKE	596	17,823,638	16,948,724	0.765000
CLV	TOWN OF LAGUNA VISTA	2,299	412,935,882	389,368,733	0.404124
CRV	TOWN OF RANCHO VIEJO	1,806	292,253,958	281,855,132	0.450000
SV2	VALLEY MUD #2	2,335	407,324,307	317,624,497	0.350000