

Cameron Appraisal District

2022 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 2022, Cameron Appraisal District mailed 112,794 notices of appraised value and the ARB heard 2,624 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 2022, 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
LONG ISLAND VILLAGE
CC DRAINAGE DIST #1
SBCC DRAINAGE DIST #3
CC DRAINAGE DIST #4
CC DRAINAGE DIST #5
CC DRAINAGE DIST #6
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 216,825 parcels consisting of residential, commercial, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2022 appraisals by category:

CAMERON County	2022 CERTIFIED TOTALS	As of Certification
	GCC - CAMERON COUNTY	
Property Count: 216,825	Grand Totals	7/18/2022 2:56:42PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	126,175	46,656.8486	\$243,772,926	\$14,712,952,201	\$13,582,082,371
B	MULTIFAMILY RESIDENCE	4,689	5,218.9394	\$23,657,202	\$1,160,824,533	\$1,153,682,223
C1	VACANT LOTS AND LAND TRACTS	27,562	36,324.1880	\$742,824	\$898,583,329	\$897,829,181
D1	QUALIFIED OPEN-SPACE LAND	9,434	265,686.0349	\$0	\$997,525,271	\$96,140,114
D2	IMPROVEMENTS ON QUALIFIED OP	559		\$399,692	\$8,389,376	\$8,332,949
E	RURAL LAND, NON QUALIFIED OPE	8,689	66,746.9173	\$7,744,613	\$734,860,676	\$693,898,393
F1	COMMERCIAL REAL PROPERTY	9,008	24,949.2316	\$54,030,243	\$3,867,389,260	\$3,861,312,037
F2	INDUSTRIAL AND MANUFACTURIN	172	1,150.0228	\$3,875,740	\$404,700,919	\$271,136,769
G1	OIL AND GAS	197		\$0	\$39,790	\$39,790
J1	WATER SYSTEMS	11	61.4573	\$850	\$93,580	\$93,580
J2	GAS DISTRIBUTION SYSTEM	37	0.3631	\$0	\$23,205,455	\$23,205,455
J3	ELECTRIC COMPANY (INCLUDING C	386	157.2018	\$3,998,250	\$937,490,856	\$573,277,384
J4	TELEPHONE COMPANY (INCLUDI	166	13.5627	\$11,830	\$34,295,232	\$34,295,232
J5	RAILROAD	152	267.6945	\$77,940	\$89,234,724	\$89,234,724
J6	PIPELAND COMPANY	91	0.6767	\$0	\$86,321,994	\$86,321,994
J7	CABLE TELEVISION COMPANY	21	3.8220	\$0	\$15,260,651	\$15,260,651
J8	OTHER TYPE OF UTILITY	486	3.2500	\$79,016,460	\$187,894,020	\$114,858,920
L1	COMMERCIAL PERSONAL PROPE	11,735		\$2,244,937	\$1,300,209,061	\$1,297,936,114
L2	INDUSTRIAL AND MANUFACTURIN	640		\$1,605,100	\$1,232,664,031	\$677,615,667
M1	TANGIBLE OTHER PERSONAL, MOB	7,374		\$4,612,497	\$74,993,127	\$66,438,866
O	RESIDENTIAL INVENTORY	247	62.7552	\$0	\$9,839,434	\$9,839,434
S	SPECIAL INVENTORY TAX	374		\$0	\$111,388,152	\$111,388,152
X	TOTALLY EXEMPT PROPERTY	13,336	152,840.5522	\$63,843,350	\$2,424,539,782	\$2,207
Y	UNIDENTIFIED CATEGORY	3	8.7127	\$0	\$0	\$0
	Totals		600,152.2308	\$489,634,454	\$29,312,695,454	\$23,664,222,207

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code. The chart below shows the 2022 Exemptions Granted by Jurisdictions.

2022 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.	###	40,000	10,000	***			4,620	
IHG	HARLINGEN I.S.D.	###	40,000	10,000	***				
ILA	LA FERIA I.S.D.	###	40,000	10,000	***				
ILO	LOS FRESNOS I.S.D.	###	40,000	10,000	***				
ILY	LYFORD I.S.D. (Collected by Willacy)	###	40,000	10,000	***				
IPI	POINT ISABEL I.S.D.	###	40,000	10,000	***				
IRH	RIO HONDO I.S.D.	###	40,000	10,000	***				
ISB	SAN BENITO I.S.D.	###	40,000	10,000	***				
ISM	SANTA MARIA I.S.D.	###	40,000	10,000	***				
ISR	SANTA ROSA I.S.D.	###	40,000	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 2022, 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

2022 Certified Market Values

year	Entity	Description	Properties	Market	Net Taxable	Tax Rate
2022	IBR	BROWNSVILLE I.S.D	74,030	10,278,248,770	7,084,228,025	1.208690
2022	SBN	BROWNSVILLE NAVIGATION DISTRICT	100,106	14,132,461,393	11,555,032,095	0.029658
2022	GCC	CAMERON COUNTY	216,825	29,312,695,454	23,664,222,209	0.436893
2022	CBR	CITY OF BROWNSVILLE	74,286	10,662,908,377	8,482,940,445	0.691919
2022	CCB	CITY OF COMBES	1,932	137,871,453	118,303,175	0.762385
2022	CHG	CITY OF HARLINGEN	32,842	4,605,002,183	4,023,233,854	0.606357
2022	CLA	CITY OF LA FERIA	4,277	374,272,677	292,643,550	0.760000
2022	CLO	CITY OF LOS FRESNOS	3,371	399,464,450	355,262,058	0.705000
2022	CLI	CITY OF LOS INDIOS	880	224,691,695	73,892,872	0.487570
2022	CPV	CITY OF PALM VALLEY	814	134,539,907	128,921,837	0.515463
2022	CPI	CITY OF PORT ISABEL	3,519	475,564,117	382,421,172	0.697908
2022	CPR	CITY OF PRIMERA	2,288	210,677,642	179,448,802	0.660000
2022	CRH	CITY OF RIO HONDO	1,178	91,486,673	75,844,649	0.812207
2022	CSB	CITY OF SAN BENITO	11,974	1,074,765,819	900,324,491	0.708125
2022	CSR	CITY OF SANTA ROSA	1,275	80,290,230	68,034,043	0.820000
2022	CSP	CITY OF SOUTH PADRE ISLAND	9,242	3,305,072,078	3,149,733,152	0.289143
2022	SD1	DRAINAGE DISTRICT #1	69,028	9,771,505,986	8,142,867,900	0.032377
2022	SD3	DRAINAGE DISTRICT #3	30,214	3,449,706,029	2,801,907,752	0.147218
2022	SD4	DRAINAGE DISTRICT #4	3,550	252,394,397	225,620,563	0.085460
2022	SD5	DRAINAGE DISTRICT #5	24,492	2,740,385,956	2,342,904,758	0.137364
2022	SD6	DRAINAGE DISTRICT #6	10,981	1,166,041,714	890,919,983	0.160000
2022	SES	EMERGENCY SERVICE DISTRICT #1	64,526	6,722,456,284	5,339,232,003	0.083067
2022	IHG	HARLINGEN C.I.S.D	43,516	5,780,222,035	4,416,594,622	1.156200
2022	ILA	LA FERIA I.S.D	9,418	863,665,772	563,628,417	1.129489
2022	SC1	LAGUNA MADRE WATER DISTRICT	17,123	4,478,372,237	4,118,506,877	0.069300
2022	ILO	LOS FRESNOS C.I.S.D	32,095	3,702,030,361	2,573,015,072	1.113400
2022	ILY	LYFORD C.I.S.D.	361	89,012,165	45,227,901	1.240300
2022	SP1	PASEO DE LA RESACA MUD #1	418	118,333,073	96,890,458	0.395000
2022	SP2	PASEO DE LA RESACA MUD #2	794	208,349,428	176,768,141	0.340000
2022	SP3	PASEO DE LA RESACA MUD #3	966	125,065,590	122,254,100	0.390000
2022	IPI	POINT ISABEL I.S.D	21,912	5,394,813,244	4,915,044,079	0.905420
2022	SAN	PORT OF HARLINGEN	52,616	6,738,050,740	5,587,265,100	0.026013
2022	IRH	RIO HONDO I.S.D	6,738	637,769,319	383,214,510	1.514700
2022	ISB	SAN BENITO I.S.D	23,823	2,080,409,397	1,335,140,889	1.291500
2022	ISM	SANTA MARIA I.S.D	1,935	233,423,812	156,167,159	1.427900
2022	ISR	SANTA ROSA I.S.D	3,128	252,849,553	146,556,054	1.343420
2022	SST	SOUTH TEXAS I.S.D	216,690	29,305,752,489	25,095,738,539	0.049200
2022	STS	TEXAS SOUTHMOST COLLEGE DISTRICT	127,964	19,352,979,116	16,717,026,687	0.144916
2022	CBV	TOWN OF BAYVIEW	501	82,938,223	62,633,255	0.250000
2022	CIL	TOWN OF INDIAN LAKE	591	21,983,267	20,439,434	0.765000
2022	CLV	TOWN OF LAGUNA VISTA	2,342	483,635,949	447,451,465	0.404124
2022	CRV	TOWN OF RANCHO VIEJO	1,820	298,293,960	286,160,120	0.450000
2022	SV2	VALLEY MUD #2	2,357	413,770,463	323,414,351	0.350000