

Brewster County Appraisal District

2018 Annual Report

Introduction

The Brewster County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to seven entities which includes appraisal and state reporting requirements. The appraisal district is govern by a board of directors appointed by the taxing entities. The Chief appraiser is the chief administrator of the appraisal office, and is appointed by, and serves at the pleasure of, the board of directors.

Mission

The mission of the Brewster County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value (defined as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions”) of all property within the boundaries of Brewster County. 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 Standard of Professional Appraisal Practice (USPAP).

Governance

The Brewster county appraisal district is governed by a 7 member board of directors selected by the county’s participating taxing jurisdictions. The board’s primary responsibilities are to:

- 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 and Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually adopt a written plan for 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 Brewster County for at least two years prior to being selected. Directors can server without term limitations.

The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR). The districts staff are also required to be registered with TDLR and must complete comprehensive appraisal courses and exams to be certified as a RPA. In addition, appraisers complete approximately 15 hours of continuing education training each year.

Property Categories

The Brewster CAD contains approximately 20,972 parcels appraised locally consisting of residential, commercial, and personal property. Approximately 83 industrial and utility properties are appraised by Thos. Y. Pickett.

Below is a summary of the 2018 appraisal by category:

Category	Number or Parcels	Market Value
A Single Family Residence	4,412	450,168,380
B Muti-Family Residence	75	14,116,907
C1 Vacant Lots and Tracts	2,273	16,378,564
D1 Qualified Open-Space Land	790	831,459,163
D2 Imps on Qualified Open-Space	31	1,373,256
E Non Qualified Open Space	10,775	105,386,629
F1 Commercial Real Property	476	116,488,264
F2 Industrial Real	4	66,417,973
G1 Minerals	24	73,266
J2 Gas	2	33,680,750
J3 Electric Company	12	23,263,822
J4 Telephone	42	23,060,474
J5 Railroad	4	58,645,065
J7 Cable	9	1,677,280
J8 Other Utilities	5	454,280
J9 Railroad Rolling Stock	1	11,933,538
L1 Commercial Personal Property	565	49,640,445
L2 Industrial Person Property	7	1,088,271
M1 Mobile Home Tangible	369	7,924,741
X Total Exempt Property	1,199	52,141,408
Totals	21,075	1,865,372,476

Exemption Data

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

Residential homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 20 acres.

Jurisdiction	General Homestead	Over 65	Over 55 Surviving Spouse	Disability	100% Disabled Veteran
Brewster County	5,000	10,000	10,000		100%
City of Alpine		20,000	20,000		100%
Hospital District	5,000	10,000	10,000		100%
Alpine ISD	25,000 + 10%	10,000 +10%	10,000 +10%	10,000 + 10%	100%
Marathon ISD	25,000	10,000	10,000	10,000	100%
Terlingua CSD	25,000	10,000	10,000	10,000	100%
San Vicente ISD	25,000	10,000	10,000	10,000	100%

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.

Homeowners qualifying for the residential homestead exemption receive a Homestead Cap that limits 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 Veteran's Affairs. Current exemptions based on the 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 Value

Jurisdiction	Number of Parcels	2019 Market Value	2019 Taxable Value
Brewster County	20,518	1,865,372,476	929,586,972
City of Alpine	4,049	414,264,965	364,869,507
Hospital District	20,513	1,849,041,134	900,158,395
Alpine ISD	13,586	1,156,184,159	621,676,504
Marathon ISD	1,528	517,545,824	96,457,868
Terlingua ISD	4,706	118,421,239	96,945,554
San Vicente ISD	700	61,548,714	9,049,871

2019 Tax Rate

Jurisdiction	Tax Rate per \$100 of Taxable Value
Brewster County	0.388597
City of Alpine	0.5451
Hospital District	0.110758
Alpine ISD	1.32835
Marathon ISD	1.0683
Terlingua ISD	0.97
San Vicente ISD	1.04

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities and the equality and uniformity of appraisals. For questions concerning the information contained in this report, contact Denise Flores, Chief Appraiser at chiefappraiser@brewstercotad.org or (432)-837-2558