

Brewster County Appraisal District

2020 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 20,561 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 2020 appraisal by category:

Category	Number or Parcels	Market Value
A Single Family Residence	4,558	455,580,096
B Muti-Family Residence	78	14,024,727
C1 Vacant Lots and Tracts	2,248	16,110,237
D1 Qualified Open-Space Land	823	808,925,625
D2 Imps on Qualified Open-Space	42	1,381,125
E Non Qualified Open Space	10,493	71,140,677
F1 Commercial Real Property	487	116,894,548
F2 Industrial Real	4	60,758,013
G1 Minerals	24	73,266
J2 Gas	2	37,276,720
J3 Electric Company	12	22,441,422
J4 Telephone	43	22,286,326
J5 Railroad	4	61,733,785
J7 Cable	9	1,583,910
J8 Other Utilities	7	553,714
J9 Railroad Rolling Stock	2	12,759,019
L1 Commercial Personal Property	538	39,044,521
L2 Industrial Person Property	4	852,705
M1 Mobile Home Tangible	364	7,449,595
X Total Exempt Property	1,197	50,008,679
Totals	20,939	1,800,878,710

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

2020 Certified Market Value

Jurisdiction	Number of Parcels	2020 Market Value	2020 Taxable Value
Brewster County	20,561	1,836,010,550	933,297,272
City of Alpine	4,036	405,776,345	360,724,080
Hospital District	20,555	1,818,775,136	904,124,355
Alpine ISD	13,609	1,132,013,843	624,040,505
Marathon ISD	1,536	519,533,741	100,672,397
Terlingua ISD	4,715	124,382,935	103,864,562
San Vicente ISD	704	47,594,530	9,519,912

2020 Tax Rate

Jurisdiction	Tax Rate per \$100 of Taxable Value
Brewster County	0.3896010
City of Alpine	0.5537530
Hospital District	0.1070770
Alpine ISD	1.2947000
Marathon ISD	1.0516000
Terlingua ISD	0.9564000
San Vicente ISD	0.9664000

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