**Brewster County Appraisal District**

**2022 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 20,683 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 2022 appraisal by category:

|  |  |  |
| --- | --- | --- |
| **Category** | Number or Parcels | Market Value |
| **A Single Family Residence** | 4,771 | 654,396,536 |
| **B Muti-Family Residence** | 79 | 16,702,237 |
| **C1 Vacant Lots and Tracts** | 2,215 | 19,112,042 |
| **D1 Qualified Open-Space Land** | 865 | 824,193,334 |
| **D2 Imps on Qualified Open-Space** | 39 | 1,168,986 |
| **E Non Qualified Open Space** | 10,851 | 146,271,787 |
| **F1 Commercial Real Property** | 517 | 128,932,570 |
| **F2 Industrial Real** | 4 | 46,351,070 |
| **G1 Minerals**  | 24 | 73,266 |
| **J2 Gas** | 3 | 23,951,630 |
| **J3 Electric Company** | 12 | 29,200,909 |
| **J4 Telephone** | 48 | 25,438,528 |
| **J5 Railroad** | 4 | 71,824,856 |
| **J7 Cable** | 9 | 1,115,830 |
| **J8 Other Utilities** | 8 | 682,140 |
| **J9 Railroad Rolling Stock** | 2 | 13,215,978 |
| **L1 Commercial Personal Property** | 434 | 48,707,557 |
| **L2 Industrial Person Property** | 4 | 755,885 |
| **M1 Mobile Home Tangible** | 357 | 9,276,963 |
| **X Total Exempt Property** | 1,276 | 56,209,353 |
| **Totals** | 21,522 | 2,117,581,457 |

**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 | 40,000 + 10% | 10,000 +10% | 10,000 +10% | 10,000 + 10% | 100% |
| Marathon ISD | 40,000 | 10,000 | 10,000 | 10,000 | 100% |
| Terlingua CSD | 40,000 | 10,000 | 10,000 | 10,000 | 100% |
| San Vicente ISD | 40,000 | 10,000 | 10,000 | 10,000 | 100% |

For school tax purposed, 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

**2022 Certified Market Value**

|  |  |  |  |
| --- | --- | --- | --- |
| **Jurisdiction**  | **Number of Parcels** | **2022 Market Value** | **2022 Taxable Value** |
| Brewster County | 20,683 | 2,117,581,457 | 1,147,156,937 |
| City of Alpine | 4,065 | 518,555,459 | 437,117,603 |
| Hospital District | 20,679 | 2,099,168,389 | 1,119,764,598 |
| Alpine ISD | 13,699 | 1,343,840,040 | 739,380,231 |
| Marathon ISD | 1,550 | 545,015,485 | 123,766,360 |
| Terlingua ISD | 4,731 | 167,921,700 | 142,786,421 |
| San Vicente ISD | 709 | 47,752,016 | 9,875,314 |

**2022 Tax Rate**

|  |  |
| --- | --- |
| **Jurisdiction** | **Tax Rate per $100 of Taxable Value** |
| Brewster County | 0.3955450 |
| City of Alpine | 0.4663260 |
| Hospital District | 0.0832400 |
| Alpine ISD | 1.1361000 |
| Marathon ISD | 0.9429000 |
| Terlingua ISD | 0.8546000 |
| San Vicente ISD | 0.9388000 |

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 cheifappraiser@brewstercotad.org or (432)-837-2558