

Brewster County Appraisal District

2023 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 20,634 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 2023 appraisal by category:

Category	Number or Parcels	Market Value
A Single Family Residence	4,880	732,767,077
B Muti-Family Residence	80	19,622,848
C1 Vacant Lots and Tracts	2,193	19,854,733
D1 Qualified Open-Space Land	871	926,677,153
D2 Imps on Qualified Open-Space	39	1,172,478
E Non Qualified Open Space	10,785	217,325,971
F1 Commercial Real Property	525	148,916,891
F2 Industrial Real	4	36,974,893
G1 Minerals	24	73,266
J2 Gas	3	29,736,480
J3 Electric Company	12	31,380,231
J4 Telephone	47	25,830,625
J5 Railroad	4	79,787,659
J7 Cable	9	984,270
J8 Other Utilities	8	687,420
J9 Railroad Rolling Stock	2	15,220,959
L1 Commercial Personal Property	421	45,574,005
L2 Industrial Person Property	4	1,060,725
M1 Mobile Home Tangible	357	10,879,413
X Total Exempt Property	1,274	64,950,832
Totals	21,542	2,409,477,929

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

2023 Certified Market Value

Jurisdiction	Number of Parcels	2023 Market Value	2023 Taxable Value
Brewster County	20,634	2,409,477,929	1,318,868,751
City of Alpine	4,050	587,958,369	494,156,816
Hospital District	20,632	2,389,392,196	1,291,534,244
Alpine ISD	13,652	1,502,240,934	777,710,313
Marathon ISD	1,566	637,088,700	124,402,058
Terlingua ISD	4,722	207,462,432	169,698,285
San Vicente ISD	700	47,613,224	9,684,506

2023 Tax Rate

Jurisdiction	Tax Rate per \$100 of Taxable Value
Brewster County	0.366547
City of Alpine	0.457554
Hospital District	0.066091
Alpine ISD	0.9825
Marathon ISD	0.8120
Terlingua ISD	0.66920
San Vicente ISD	0.73800

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 Raymond Herrera, Chief Appraiser at rherrera@brewstercotad.org or (432)-837-2558