

# Willacy County Appraisal District



## "WCAD" 2017 Local Annual Report

The Willacy County Appraisal District "WCAD" is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory and administrative requirement of WCAD. Members of the Board of Directors " BOD" are elected by Willacy County local taxing units and they must have lived within the Willacy County boundaries for the two years prior to being eligible to serve on the WCAD BOD. The Chief Appraiser is appointed by the BOD and is the chief administrator of WCAD. WCAD has been charged with the responsibility of propely tax appraisals and administration of both local option and State mandated property tax exemption weather they are partial or total and weather they are granted denied or further information is deemed necessary for completion. WCAD does not collect taxes. The local taxing units (jurisdictions) such as the County, the Schools, the Cities and special taxing units set their individual tax rate using your property tax appraised value that is issued by WCAD. WCAD serves the following nineteen (19) taxing units.

Taxing Jurisdiction	code	Adjusted Certified 2017 (M&O)	Adjusted Certified 2017 (I&S)
City of Lyford	<i>CLY</i>	28,951,150	
City of Raymondville	<i>CRA</i>	185,047,207	
City of San Perlita	<i>CSP</i>	9,220,028	
Drain Distr #1	<i>DR1</i>	297,128,002	
Drain Distr #2	<i>DR2</i>	216,807,927	
Emergency Serv Distr	<i>SER</i>	1,136,283,172	
Gvmt of Willacy	<i>GW</i>	734,520,650	
Hosp (Indii:ient} Distr	<i>HOS</i>	1,038,429,939	
Delta Lake Irr Distr	<i>/RR</i>	72,426,115	
Kennedy Groundwater	<i>KEN</i>	13,866,449	
Pt Mansfield Utility	<i>MUD</i>	54,615,228	
W C Navigation Distr	<i>NAV</i>	515,993,672	
W C Road/Bridge	<i>RD1</i>	734,520,650	
School of Lasara	<i>SLA</i>	33,287,518	
School of Lyford	<i>SLY</i>	174,691,920	547,980,500
School of Raymondville	<i>SRA</i>	255,448,215	322,034,815
School of San Perlita	<i>SSP</i>	88,352,795	113,465,215
So Tx ISO {Tri Cnty ISO}	<i>TC/</i>	1,136,309,672	

WCAD maintains approximately 26,583 parcels which are comprised of property types such as residential, commercial and industrial business, business commercial and industrial personal properties, utilities, oil production, gas production, wind farms and pipelines. One of our school districts is served by three appraisal districts: Willacy, Cameron and Hidalgo.

**Willacy County Appraisal District**  
**688 FM 3168**  
**Raymondville, Texas 78580**  
**956-689-5979**

Tax Collectors	Unit Code	Phone	Taxing Jurisdictions	2017 Tax Rate	M&O	Debt Service
Elizabeth Barnhart	GW1	956-689-3621	Willacy County	0.6392		
	DR1	956-347-5164	WC Drainage District #1	0.25		
	DR2	N/A	WC Drainage District #2	0.10459		
	MUD	956-689-3332	Port Mansfield Utility District	0.09276		
	NAV	956-689-3332	WC Navigation District	0.0892		
	CRA	956-689-3621	City of Raymondville	0.7592	0.681	0.0779
	RD1	956-689-3621	WC Road Bridge	0.1176		
	SER	956-689-3708	WC Emergency Service District	0.0397		
	HOS	956-689-6565	WC Hospital District	0.03828		
	SSP	956-248-5250	School of San Perlita	1.36	1.17	0.19
TCI	956-565-2454	South Texas ISD	0.0492			
Elvia Robles	SLA	956-642-5102	School of Lasara	1.39	1.17	0.22
Tony Chavez	SLY	956-347-5520	School of Lyford	1.31	1.17	0.14
Rosie Tijerina	SRA	956-689-8177	School of Raymondville	1.31	1.17	0.14
Lydia Moreno	CLY	956-347-3512	City of Lyford	1.1005		
Mayor Guadiana	CSP	956-248-5725	City of San Perlita	0.6129		
Andrea	IRR	956-262-2101	Delta Lake Irrigation District	0.55		
Norma	KEN	361-294-5202	Kenedy County Groundwater	0.0153		

**Exemption Information:** WCAD has various State mandated exemptions that taxpayers may qualify for.

Homestead Disabled Person, Homestead Age 65 or Over and Surviving Spouse residential exemptions may be submitted to WCAD for processing. An adult homeowner may qualify for one residential homestead exemption in a tax year. If more than one adult homeowner owns a home only the person(s) that live in the residence may qualify for the homestead exemption based upon the percentage (%) of their ownership in the home. A homestead may include up to 20 acres of land that is actually being used as a home (residence). To qualify for a homestead exemption, the owner must reside in the home (residence) on January 1 of the current tax year.

The age 65 or the disabled exemption includes a tax limitation for some local jurisdictions {aka: freeze ceiling}. The filing of this type of exemption application is to be filled between January 1 and April 30, normally this type of exemption does not require an annual application. You may file a late application form if it is filed at WCAD no later than one year after the date the taxes become delinquent. There is also a Transfer of Tax Limitation {aka: Freeze Ceiling Certificate} if you move within Texas, even within WCAD.

### WCAD Homestead Exemption Data

Entity / Taxing Unit / Jurisdiction	Homestead Exemption	Exemption Amount	Disabled or Age 65 & over exemption amount	Freeze Ceiling Available
CLY City of Lyford	no		yes local	\$0 yes
CRA City of Raymondville	no		yes local	\$3,000 no
SLA School of Lasara	yes	State Mandate \$25,000	yes State Mandate	\$10,000 yes
SLY School of Lyford	yes	State Mandate \$25,000	yes State Mandate	\$10,000 yes
SRA School of Raymondville	yes	State Mandate \$25,000	yes State Mandate	\$10,000 yes
SSP School of San Perlita	yes	State Mandate \$25,000	yes State Mandate	\$10,000 yes
GWI Willacy County	no		yes State Mandate	\$3,000 no
RDI Willacy County Road & Bridge	no		yes local	\$3,000 no
Total Homestead Exemption	Disabled Veteran Homestead	DVHS		
ALL taxing units	yes	State Mandated	100%	
Texas Residence Disabled Veteran Service-Connected Disability <i>applicable to any taxable real, personal, commercial, industrial or mineral</i>				
DVI	rating 10 to 29% disability	State Mandate	\$5,000	
DV2	rating 30 to 49% disability	State Mandate	\$7,500	
DV3	rating 50 to 69% disability	State Mandate	\$10,000	
DV4	rating 70 to 100% disability	State Mandate	\$12,000	

WCAD does not collect taxes even though we do handle property exemptions.



### **Agricultural 1-D-1 Open Space and Wildlife Management:**

WCAD has five (5) categories of row crop land ranging from an average of 600# yield to 325# yield per average year. WCAD has five (5) categories of pasture land ranging from irrigated planted to minimal use pasture.

WCAD has five (5) categories of citrus ranging from newly planted trees to full production. Qualified open-space land does not become ineligible for special appraisal when a drought has been declared by the Governor of.

Texas allows for 1-D-1 Open Space {aka: Ag Use} under the Texas Constitution under article 1-d-1 (henceforth the name) if land is in use and has been in use for five of the seven preceding years. The assessed value of the land is based on averaged annual net income from typical lease agreements. There are strict deadlines that require an application before May 1<sup>st</sup> of the current year. A late application may be filed but will incur 10% late filing fee and **SHALL** be filed before the appraisal rolls have been approved for the current year which is usually July.

Changing the use of land that has received the tax deferral Ag Use to Non-Ag Use carries a penalty (a "Rollback" tax) of the tax due on the difference between the market value and the assessed value of the land being changed plus interest.

### **Texas State Property Tax Assistance Division**

A Property Value Study is conducted annually by the State Property Tax Assistance Division to estimate the property value in each school district measuring the performance of each Appraisal District. If an Appraisal District is within 5% percent margin, the State Comptroller will certify the local appraised value to the Commissioner of Education. The findings of the study are in the school funding formula for state aid. WCAD has received local value.

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