

# Willacy County Appraisal District



## 2021 Local Annual Report

### Introduction

The Willacy County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

### Mission

The mission of the Willacy County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Willacy County for ad valorem tax purposes. 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 Standards of Professional Appraisal Practice.

### Governance

The Willacy County Appraisal District is governed by a five (5) member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- 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 an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the 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 Willacy County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two-year staggered terms.

ARB members are limited to three (3) consecutive two (2) year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2021, Willacy County Appraisal District mailed 9,003 notices of appraised value and the ARB heard 0 formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Willacy County.

**Taxing Jurisdictions**

The Willacy County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Willacy County. Willacy County comprises 784 square miles and consist of the following entities:

**Property Categories**

The Willacy County Appraisal District contains approximately 20,857 parcels appraised locally consisting of residential, commercial, and personal properties.

Below is a summary of the 2021 appraisals by category:

<b>CATEGORY</b>	<b>NUMBER OF PARCELS</b>	<b>MARKET VALUE</b>
A - SINGLE FAMILY	6053	\$292,005,963
B - MULTIFAMILY	45	\$5,352,076
C- VACANT LOTS/LAND TRACTS	1643	\$17,653,845
D1 - QUALIFIED OPEN SPACE LAND	4071	\$755,447,262
D2 - IMPROVEMENTS ON QUALIFIED OPEN SPACE	242	\$4,596,881
E - NON-QUALIFIED OPEN SPACE & IMPROVEMENTS	1129	\$75,570,163
F1 - COMMERCIAL REAL PROPERTY	443	\$100,620,625
F2 - INDUSTRIAL & MANUFACTURING	48	\$5,010,171
G1 - OIL & GAS	3624	\$19,240,700
J2 - GAS DISTRIBUTION SYSTEM	7	\$901,632
J3 - ELECTRICAL COMPANIES	81	\$1,095,063,019
J4 - TELEPHONE COMPANIES	79	\$6,089,214
J5 - RAILROAD	33	\$15,825,755
J6 - PIPELINE COMPANY	86	\$35,305,130
J7 - CABLE TELEVISION COMPANY	5	\$542,710
J9 - RAILROAD ROLLING STOCK	1	\$2,912,402
L1 - COMMERCIAL PERSONAL PROPERTY	540	\$36,640,083
L2 - INDUSTRIAL & MANUFACTURING	100	\$6,629,427
M1 - TANGIBLE PERSONAL PROPERTY, MOBILE	246	\$2,820,361
M2 - TANGIBLE OTHER PERSONAL	2	\$42,000
S - SPECIAL INVENTORY TAX	7	\$1,335,326
X - TOTALLY EXEMPT PROPERTY	2885	\$262,993,831
<b>TOTAL</b>	<b>21,370</b>	<b>\$2,742,626,119</b>

**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 maximum 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.

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 the increase of **taxable value** on the homestead to ten (10) percent per year.

**Willacy County Appraisal District Homestead Exemptions**

Taxing Jurisdiction	Code	HS	Amount	DS/O65	Amount	Freeze Available
City of Lyford	CLY	NO		YES	0	YES
City of Raymondville	CRA	NO		YES	\$3,000.00	NO
School of Lasara	SLA	YES	\$25,000.00	YES	\$10,000.00	YES
School of Lyford	SLY	YES	\$25,000.00	YES	\$10,000.00	YES
School of Raymondville	SRA	YES	\$25,000.00	YES	\$10,000.00	YES
School of San Perlita	SSP	YES	\$25,000.00	YES	\$10,000.00	YES
Willacy County	GW1	NO		YES	\$3,000.00	NO
WC Road & Bridge	RD1	NO		YES	\$3,000.00	NO
Disabled Veterans Homestead	DVHS		100%		All Taxing Entities	
Texas Residence Disabled Veteran Service-Connected Disability						
10 to 29% Disability Rating	DV1				\$5,000.00	
30 to 49% Disability Rating	DV2				\$7,500.00	
50 to 69% Disability Rating	DV3				\$10,000.00	
70 to 100% Disability Rating	DV4				\$12,000.00	

## Willacy County Appraisal District

Tax Collectors	Unit Code	Phone	Taxing Jurisdictions	2021 Tax Rate	M&O	Debt Service
Elizabeth Barnhart	GW1	956-689-3621	Willacy County	0.6753		.016350
	DR1	956-347-5164	WC Drainage Dist. #1	0.25		
	DR2	N/A	WC Drainage Dist. #2	0.10459		
	MUD	956-689-3332	Mansfield U. D.	0.06838		
	NAV	956-689-3332	WC Navigation	0.0892		
	CRA	956-689-3621	City of Raymondville	0.68140		
	RD1	956-689-3621	WC Road Bridge	0.12530		
	SER	956-689-3708	WC Emergency Service District	0.055918		
	HOS	956-689-6565	WC Hospital District	0.30000		
	SSP	956-248-5250	School of San Perlita	1.100	.94040	0.16
	TCI	956-565-2454	South Texas ISD	0.0492		
Elvia Robles	SLA	956-642-5102	School of Lasara	1.445	1.0547	0.39
Tony Chavez	SLY	956-347-5520	School of Lyford	1.120	.96030	0.16
Rosie Tijerina	SRA	956-689-8177	School of Raymondville	1.192	1.05170	0.14
Lydia Moreno	CLY	956-347-3512	City of Lyford	1.0337		
Mayor Guadiana	CSP	956-248-5725	City of San Perlita	0.67300		
Andrea	IRR	956-262-2101	Delta Lake Irrigation District	0.56		
Norma	KEN	361-294-5202	Kenedy County Groundwater	0.0128		

### SIGNIFICANT PROPERTY TAX LAW CHANGES

There were changes enacted onto the tax code during the 2021 session, which affected Willacy County Appraisal District in 2021.

For a detailed description please see: <https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf> or come by our office for a copy, 688 FM 3168 Raymondville, Texas 78580.