

Willacy County Appraisal District

2025 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 the WCAD. Members of the Board of Directors “BOD” are elected by the 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 property tax appraisals and administration of both local option and state mandated property tax exemption whether they are partial or total and whether they are granted or denied or further information is deemed necessary for completion.

The WCAD does not collect taxes. The local taxing units (jurisdictions) such as the Willacy County, Schools, Cities and special taxing units set their individual tax rate using your property tax appraisal value that is issued by the Willacy County Appraisal District. Willacy County Appraisal District serves the following eighteen (18) taxing units.

Willacy County Appraisal District

Tax Collectors	Unit		Taxing Jurisdictions
	Code	Phone	
Melissa Munoz	GW1	956-689-3621	Willacy County
	DR1	956-347-5164	WC Drainage Dist. #1
	DR2	956-347-5164	WC Drainage Dist. #2
	MUD	956-689-3332	Mansfield U. D.
	NAV	956-689-3332	WC Navigation
	CRA	956-689-3621	City of Raymondville
	RD1	956-689-3621	WC Road Bridge
	SER	956-689-3708	WC Emergency Service District
	HOS	956-689-6565	WC Hospital District
	SSP	956-248-5250	School of San Perlita
	SLY	956-347-5520	School of Lyford
	TCI	956-565-2454	South Texas ISD
Elvia Robles	SLA	956-642-5102	School of Lasara
Rosie Tijerina	SRA	956-689-8177	School of Raymondville
Lydia Moreno	CLY	956-347-3512	City of Lyford
Jade Quiroga	CSP	956-248-5725	City of San Perlita
Andrea Perez	IRR	956-262-2101	Delta Lake Irrigation District
Norma Zavala	KEN	361-294-5202	Kenedy County Groundwater

Below is a summary of the 2025 Appraisal by State Category

Category	Number of Parcels	Market Value
A - Single Family Residential	6264	\$508,123,502.00
B - Multi-Family	41	\$6,477,538.00
C1 - Vacant Lots	1686	\$30,664,217.00
C2 - Colonia Lots	7	\$1,613,701.00
D1 - Qualified Open Space Land	4121	\$1,159,673,169.00
D2 - Improvements on Qualified Open Space	149	\$2,122,765.00
E - Non -Qualified Open Space & Improvements	1159	\$113,701,447.00
F1 - Commercial Real	422	\$120,145,492.00
F2 - Industrial Real	46	\$6,204,420.00
G1 - Minerals	2837	\$16,315,810.00
H1 - Non-Business Personal Tangible	1	\$10,000.00
J - Utilities	64	\$1,393,643,081.00
L1 - Commercial Personal	415	\$28,361,143.00
L2 - Industrial Personal	1	\$375,967.00
M - Mobile Home	220	\$2,635,315.00
O - Residential Inventory	0	0
S - Dealer's Special Inventory	6	\$2,514,206.00
X - Totally Exempt	2972	\$368,067,771.00
		\$3,760,273,397.00

		CERTIFIED	
2025	TOTALS		
Taxing Jurisdiction	Code	M & O	I & S
City of Lyford	CLY	\$53,137,498.00	
City of Raymondville	CRA	\$290,525,472.00	
City of San Perlita	CSP	\$15,473,095.00	
Willacy County DD#1	DD#1	\$547,639,595.00	
Willacy County DD#2	DD#2	\$271,698,860.00	
Willacy County	GWI	\$1,170,392,736.00	
Willacy County Hospital District	HOS	\$1,682,404,591.00	
Delta Lake Irrigation District	IRR	\$89,924,857.00	
Kenedy Groundwater District	KEN	\$6,515,587.00	
Port Mansfield Utility District	MUD	\$88,552,018.00	
Willacy County Navigation District	NAV	\$962,558,975.00	
Willacy County Road/Bridge	RD1	\$1,492,696,222.00	
Willacy County Service District	SER	\$1,659,816,716.00	
School of Lasara	SLA	\$43,506,498.00	
School of Lyford	SLY	\$0.00	\$465,424,432.00 662,984,281
School of Raymondville	SRA	\$368,315,939.00	
School of San Perlita	SSP	\$0.00	\$161,587,007.00 354,357,586
South Texas ISD	TCI	\$1,643,358,364.00	
		\$11,013,528,462.00	

WCAD maintains approximately 19,883 parcels which are comprised of property types such as residential, commercial, industrial business, business commercial, industrial personal properties, utilities, oil production, gas production, windfarms and pipelines. Lyford CISD is served by three (3) appraisal districts: Willacy, Cameron and Hidalgo.

Exemption Information: Willacy County Appraisal District has various state mandated exemptions that taxpayers may qualify for by applying at the appraisal district.

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 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 1st of the current year.

The age 65 or older/Disabled exemption includes a tax limitation for some jurisdictions (freeze ceilings). The filing of this type of exemption application is to be filed between January 1st and April 30th. Normally this type of exemption does not require an annual application. You may file a late application form if it is filed at the Willacy County Appraisal District no later than one year after the date the taxes become delinquent. There is also a Transfer of Tax Limitation (Freeze Ceiling Certificate) if you move within Texas, even within the Willacy County Appraisal District.

Willacy County Appraisal District Homestead Exemption Data

Code	Taxing Unit	Homestead	Mandated	Amount	Disabled 65 & Over	Mandated	Amount	Freeze Ceiling
CLY	City of Lyford	No	No	0	No	No	0	Yes
CRA	City of Raymondville	No	No	0	Yes	Local	\$3,000.00	Yes
GW1	Willacy County	No	No	0	Yes	Local	\$3,000.00	No
RDI	WC Road & Bridge	No	No	0	Yes	Local	3000	No
SLA	School of Lasara	Yes	State	\$140,000.00	Yes	State	\$60,000.00	Yes
SLY	School of Lyford	Yes	State	\$140,000.00	Yes	State	\$60,000.00	Yes
SRA	School Raymondville	Yes	State	\$140,000.00	Yes	State	\$60,000.00	Yes
SSP	School of San Perlita	Yes	State	\$140,000.00	Yes	State	\$60,000.00	Yes
Texas Residence Disabled Veteran Service - Connected Disability								
DVHS	ALL Taxing Units	Yes	State	10% up to 100%	Yes	State	10% up to 100%	Yes
DV1	ALL Taxing Units	Yes	State	10 TO 29%	Yes	State	10 TO 29%	YES
DV2	ALL Taxing Units	Yes	State	30 TO 49%	Yes	State	30 TO 49%	YES
DV3	ALL Taxing Units	Yes	State	50 TO 69%	Yes	State	50 TO 69%	YES
DV4	ALL Taxing Units	Yes	State	70 TO 100%	Yes	State	70 TO 100%	YES

Texas Residence Disabled Veteran Service - Connected Disability applicable to any taxable real, personal, commercial, industrial or mineral.

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 1st 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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