

2018 ANNUAL REPORT

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Starr County Appraisal District 2018 Annual Report

Introduction

The Starr 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 Starr 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 Starr 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 Starr County Appraisal District is governed by a six-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 Starr 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 consecutive two year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2018, Starr County Appraisal District mailed 19,556 parcel notices of appraised value and the ARB heard 20 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 chef appraiser in determining typical practices and standards for agricultural activities in Starr County.

Taxing Jurisdictions

The Starr County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Starr County. Starr County comprises 1,236 square miles and consists of the following taxing entities:

Starr County	City of Rio Grande City
Rio Grande City ISD	City of Escobares
San Isidro ISD	Starr County Drainage District
Roma ISD	Starr County Memorial Hospital District
City of Roma	South Texas College

Property Categories

The Starr County Appraisal Districts contains approximately 83,850 parcels locally consisting of residential, commercial, industrial and personal properties. Industrial, utilities and mineral (oil and gas) properties are appraised by Wardlaw Appraisal Services.

Below is a summary of the 2018 appraisals by category:

Category	Number of Parcels	Taxable Market Value
A Single Family Residential	25,448	823,817,341
B Multi-family	564	39,094,550
C1 Vacant Lots	9,538	108,865,014
D1 Rural Real Qualified Open Space Land	12,611	1,276,246,023
D2 Improvements on Qualified Open Space Land	98	1,353,520
E Non-Qualified Open Space Land and Improvements	5,441	87,134,799
F1 Commercial Real	2,039	176,413,606
F2 Industrial Real	21	740,219,740
G Minerals	24,065	314,390,230
J Utilities	390	355,987,570
L1 Commercial Personal	3,071	72,484,680
L2 Industrial Personal	207	22,590,800
M Mobile Homes	469	3,369,168
S Dealer's Special Inventory	41	6,140,980
X Totally Exempt	7,872	100,665,256
Totals	84003	4,128,773,277

2017 Appraisal Operation Summary

In 2016, the Starr County Appraisal District appraised new property and reappraised existing property in accordance with its written 2017-2018 Reappraisal Plan. Final results of the 2017 Comptroller's Property Value Study are shown below. Values were certified to the Commissioner of Education in July 2017.

Category	Rio Grande City ISD	Roma ISD	San Isidro ISD
A. Single Family Residential	.7330	.7403	.6164
C1. Vacant Lots	.7115	.8965	N/A
D1. Rural Real	.8476	.7793	.8309
E. Real Prop Non Qual Acres	N/A	1.0278	N/A
F1. Commercial Real	.9689	.9760	N/A
G. Oil, Gas, Minerals	1.0274	1.0147	1.0293
J. Utilities	1.0280	1.0433	1.0199
L1. Commercial Personal	.9589	N/A	N/A

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead 164

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
Starr County		3,000	3,000	3,000	100%
Rio Grande City ISD	25,000	10,000	10,000	10,000	100%
Roma ISD	25,000	10,000	10,000	10,000	100%
San Isidro ISD	25,000	10,000	10,000	10,000	100%
City of Rio Grande City		3,000	3,000		100%
City of Roma		3,000	3,000		100%
City of Escobares		3,000	3,000	3,000	
Starr County Memorial Hospital District					100%
South Texas College					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.

In 2015, South Texas College also granted a tax ceiling for persons over-65 or with disabilities.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the 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 these ratings are:

Percentage Disability	Exemption Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

2018 Certified Market Values

Jurisdiction	Number of Parcels	2018 Market Value	2018 Taxable Value
Starr County	83,850	4,129,644,557	2,047,831,188
Rio Grande City ISD	44,612	2,515,418,170	1,090,072,009
Roma ISD	25,684	1,139,446,583	459,483,596
San Isidro ISD	13,551	474,738,484	193,278,865
City of Rio Grande City	9,798	542,835,820	496,622,478
City of Roma	5,436	232,822,973	208,933,609
City of Escobares	1,399	37,033,254	32,597,368
Starr County Memorial Hospital District	83,850	4,129,644,557	2,180,628,416
South Texas College	83,850	4,129,644,557	2,180,628,416
Starr County Drainage	83,850	4,129,644,557	2,180,628,416

2018 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Starr County	.7784
Rio Grande City CISD	1.3592
Roma ISD	1.561950
San Isidro ISD	1.280000
City of Rio Grande City	.497579
City of Roma	.531372
City of Escobares	.432025
Starr County Memorial Hospital District	.268163
South Texas College	.17800

2017 M A P

**School and Appraisal Districts' Property Value
Study 2017 Final Findings**

2017 ISD Summary Worksheet

214/Starr

214-901/Rio Grande City CISD

Category	Local Tax Roll Value	2017 WTD Mean Ratio	2017 PTAD Value Estimate	2017 Value Assigned
A. Single-Family Residences	478,292,425	.7330	652,513,540	652,513,540
B. Multi-Family Residences	21,695,610	N/A	21,695,610	21,695,610
C1. Vacant Lots	66,622,390	.7115	93,636,528	93,636,528
C2. Colonia Lots	76,390	N/A	76,390	76,390
D1. Rural Real(Taxable)	31,053,840	.8476	36,638,108	36,638,108
D2. Real Prop Farm & Ranch	469,820	N/A	469,820	469,820
E. Real Prop NonQual Acres	36,253,480	N/A	36,253,480	36,253,480
F1. Commercial Real	129,814,000	.9689	133,980,803	133,980,803
F2. Industrial Real	726,033,340	N/A	726,033,340	726,033,340
G. Oil, Gas, Minerals	168,093,240	1.0274	163,610,317	163,610,317
J. Utilities	177,675,120	1.0280	172,835,720	172,835,720
L1. Commercial Personal	60,859,173	.9589	63,467,695	63,467,695
L2. Industrial Personal	17,529,930	N/A	17,529,930	17,529,930
M. Other Personal	1,951,550	N/A	1,951,550	1,951,550
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	6,467,540	N/A	6,467,540	6,467,540
Subtotal	1,922,887,848		2,127,160,371	2,127,160,371
Less Total Deductions	901,360,517		915,073,464	915,073,464
Total Taxable Value	1,021,527,331		1,212,086,907	1,212,086,907 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O)

tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
1,265,167,807	1,212,086,907	1,265,167,807	1,212,086,907

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
53,080,900	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
1,970,977,777	1,917,896,877	1,970,977,777	1,917,896,877

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your taxable value to be invalid, and state value was certified because your local value did not exceed the state value and:

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- 1) was invalid in one or more of the previous two years or

2) is less than 90% of the lower end of the margin of error range or

3) The appraisal district that appraises property for the school district was not in compliance with the scoring requirement of the Comptroller's most recent review of the appraisal district conducted under section 5.102, Tax Code (MAP Review)

2017 ISD Summary Worksheet

214/Starr

214-903/Roma ISD

Category	Local Tax Roll Value	2017 WTD Mean Ratio	2017 PTAD Value Estimate	2017 Value Assigned
A. Single-Family Residences	268,918,155	.7403	363,255,646	363,255,646
B. Multi-Family Residences	10,488,640	N/A	10,488,640	10,488,640
C1. Vacant Lots	29,534,137	.8965	32,943,823	32,943,823
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	23,255,100	.7793	29,841,092	29,841,092
D2. Real Prop Farm & Ranch	837,900	N/A	837,900	837,900
E. Real Prop NonQual Acres	23,012,240	1.0278	22,389,803	22,389,803
F1. Commercial Real	46,896,060	.9760	48,049,242	48,049,242
F2. Industrial Real	102,555,420	N/A	102,555,420	102,555,420
G. Oil, Gas, Minerals	35,011,120	1.0147	34,503,912	34,503,912
J. Utilities	56,811,220	1.0433	54,453,388	54,453,388
L1. Commercial Personal	18,531,960	N/A	18,531,960	18,531,960
L2. Industrial Personal	3,918,360	N/A	3,918,360	3,918,360
M. Other Personal	1,097,220	N/A	1,097,220	1,097,220
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0

Category	Local Tax Roll Value	2017 WTD Mean Ratio	2017 PTAD Value Estimate	2017 Value Assigned
S. Special Inventory	418,110	N/A	418,110	418,110
Subtotal	621,285,642		723,284,516	723,284,516
Less Total Deductions	197,813,986		211,056,901	211,056,901
Total Taxable Value	423,471,656		512,227,615	512,227,615 T2

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Value Taxable For M&O Purposes

T1	T2	T3	T4
542,479,305	512,227,615	542,479,305	512,227,615

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
30,251,690	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
612,585,305	582,333,615	612,585,305	582,333,615

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your taxable value to be invalid, and state value was certified because your local value did not exceed the state value and:

- 1) was invalid in one or more of the previous two years or
- 2) is less than 90% of the lower end of the margin of error range or
- 3) The appraisal district that appraises property for the school district was not in compliance with the scoring requirement of the Comptroller's most recent review of the appraisal district conducted under section 5.102, Tax Code (MAP Review)

2017 ISD Summary Worksheet

214/Starr

214-902/San Isidro ISD

** This district is in year 2 of the grace period.

Category	Local Tax Roll Value	2017 WTD Mean Ratio	2017 PTAD Value Estimate	2017 Value Assigned
A. Single-Family Residences	13,255,920	.6164	21,505,386	13,255,920
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	809,260	N/A	809,260	809,260
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	15,733,530	.8309	18,935,489	15,733,530
D2. Real Prop Farm & Ranch	113,610	N/A	113,610	113,610
E. Real Prop NonQual Acres	5,908,250	N/A	5,908,250	5,908,250
F1. Commercial Real	1,287,500	N/A	1,287,500	1,287,500
F2. Industrial Real	8,390,580	N/A	8,390,580	8,390,580
G. Oil, Gas, Minerals	68,206,530	1.0293	66,264,966	68,206,530
J. Utilities	53,771,030	1.0199	52,721,865	53,771,030
L1. Commercial Personal	520,680	N/A	520,680	520,680
L2. Industrial Personal	8,454,030	N/A	8,454,030	8,454,030
M. Other Personal	313,630	N/A	313,630	313,630
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	176,764,550		185,225,246	176,764,550
Less Total Deductions	7,024,334		8,862,594	7,024,334
Total Taxable Value	169,740,216		176,362,652	169,740,216 T2**

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Value Taxable For M&O Purposes

T1	T2	T3	T4
170,751,066	169,740,216	170,751,066	169,740,216

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,010,850	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
170,751,066	169,740,216	170,751,066	169,740,216

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because your school district is in year two of the grace period.

