

CAMERON APPRAISAL DISTRICT



CERTIFICATION OF APPRAISAL ROLL TO ASSESSOR

2026

RE: SECTION §26.01 PROPERTY TAX CODE

I, Richard Molina, Chief Appraiser for the Cameron Appraisal District,
certify that the Appraisal Review Board approved the appraisal records on July 22, 2026
and the part of those records as presented herein constitute the 2026 appraisal roll
for DRAINAGE DISTRICT #5
Taxing Unit

ARB Approved Market Value: \$4,709,417,304

ARB Approved Net Taxable Value: \$3,608,985,038

Market Value Under ARB Review: \$25,911,067

Richard Molina, Chief Appraiser

July 22, 2026

Date

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	(Count) (24,514)	(Count) (14)	(Count) (24,528)
REAL PROPERTY & MFT HOMES			
Land HS Value	741,914,079	217,270	742,131,349
Land NHS Value	658,994,601	705,928	659,700,529
Land Ag Market Value	227,177,788	0	227,177,788
Land Timber Market Value	0	0	0
Total Land Value	1,628,086,468	923,198	1,629,009,666
Improvement HS Value	1,950,732,361	794,442	1,951,526,803
Improvement NHS Value	824,626,135	18,043,263	842,669,398
Total Improvement	2,775,358,496	18,837,705	2,794,196,201
Market Value	4,403,444,964	19,760,903	4,423,205,867
BUSINESS PERSONAL PROPERTY	(1,109)	(8)	(1,117)
Market Value	305,972,340	6,150,164	312,122,504
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,623)	(Total Count) (22)	(Total Count) (25,645)
TOTAL MARKET	4,709,417,304	25,911,067	4,735,328,371
Ag Productivity	4,831,523	0	4,831,523
Ag Loss (-)	222,346,265	0	222,346,265
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	4,487,071,039	25,911,067	4,512,982,106
	99.4%	0.6%	100.0%
HS CAP Limitation Value (-)	262,684,747	22,581	262,707,328
CB CAP Limitation Value (-)	132,039,231	145,156	132,184,387
NET APPRAISED VALUE	4,092,347,061	25,743,330	4,118,090,391
Total Exemption Amount	483,362,023	1,000,000	484,362,023
NET TAXABLE	3,608,985,038	24,743,330	3,633,728,368
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	3,608,985,038	24,743,330	3,633,728,368
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,608,985,038	24,743,330	3,633,728,368

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$5,188,346.38 = 3,633,728,368 * (0.142783 / 100)

2026 Certification Totals
SD5

DRAINAGE DISTRICT #5
Exemptions

CAMERON CAD
As of Roll # 0

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
DVHS	148,428,530	594	0	0	148,428,530	594
DVHS-Prorated	4,869,555	22	0	0	4,869,555	22
DVHSS	9,714,846	54	0	0	9,714,846	54
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	456,696	3	0	0	456,696	3
Subtotal for Homestead Exemptions	163,469,627	673	0	0	163,469,627	673
Disabled Veterans Exemptions						
DV1	1,102,187	114	0	0	1,102,187	114
DV1S	10,000	3	0	0	10,000	3
DV2	525,162	58	0	0	525,162	58
DV2S	30,000	4	0	0	30,000	4
DV3	928,248	108	0	0	928,248	108
DV3S	50,000	5	0	0	50,000	5
DV4	2,724,683	493	0	0	2,724,683	493
DV4S	190,103	38	0	0	190,103	38
Subtotal for Disabled Veterans Exemptions	5,560,383	823	0	0	5,560,383	823
Special Exemptions						
Charitable Org	2,769,892	3	0	0	2,769,892	3
FR	8,529,128	10	0	0	8,529,128	10
PC	634,000	1	0	0	634,000	1
PPV	207,466	6	0	0	207,466	6
PPV-PRORATED	38,790	1	0	0	38,790	1
Subtotal for Special Exemptions	12,179,276	21	0	0	12,179,276	21
Absolute Exemptions						
Exempt UD	329,020	1	0	0	329,020	1
EX-XA	22,000,000	1	0	0	22,000,000	1
EX-XA-PRORATED	0	0	0	0	0	0
EX-XG	1,128,832	1	0	0	1,128,832	1
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	1,102,124	5	0	0	1,102,124	5
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	14,663,910	3	0	0	14,663,910	3
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XU	384,255	3	0	0	384,255	3
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	213,468,532	1,371	0	0	213,468,532	1,371
EX-XV-PRORATED	0	0	0	0	0	0
EX-XV-PRORATED-	34,371	3	0	0	34,371	3
Subtotal for Absolute Exemptions	253,111,044	1,388	0	0	253,111,044	1,388

EXEMPTIONS		NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count	
Other Exemptions							
BPPEX	39,184,796	820	1,000,000	8	40,184,796	828	
BPPEX-AL	2,129,312	53	0	0	2,129,312	53	
BPPEX-TU	3,304,865	116	0	0	3,304,865	116	
BPPEX-UD	4,422,720	119	0	0	4,422,720	119	
CC	0	4	0	1	0	5	
Subtotal for Other Exemptions	49,041,693	1,112	1,000,000	9	50,041,693	1,121	
Total:	483,362,023	4,017	1,000,000	9	484,362,023	4,026	

2026 Certification Totals

DRAINAGE DISTRICT #5

CAMERON CAD

SD5

No-New-Revenue Tax Rate Assumption

As of Roll # 0

New Value

Total New Market Value: \$78,241,824

Total New Taxable Value: \$71,679,524

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Chapter 313

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New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	17	611,897
Absolute Exemption Value Loss:		17	611,897

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	737	38,898,505
BPPEX-AL	BPPEX-AL	49	2,029,990
BPPEX-TU	BPPEX-TU	86	3,147,777
DV1	Disabled Veterans 10% - 29%	7	75,569
DV2	Disabled Veterans 30% - 49%	5	46,500
DV3	Disabled Veterans 50% - 69%	13	133,638
DV4	Disabled Veterans 70% - 100%	54	506,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	3	12,000
DVHS	Disabled Veteran Homestead	30	9,326,912
DVHSS	Disabled Veteran Homestead Surviving Spouse	6	1,062,101
FR	FREEPORT	10	8,529,128
PPV	Personal Property Vehicle (Unused Special Exem...	1	63,715
Partial Exemption Value Loss:		1,001	63,825,835
Total NEW Exemption Value			64,437,732

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			64,437,732

New Special Use (Ag/Timber)

Count	2025 Market Value	2025 Special Use	Loss
12	1,882,062	56,550	-1,825,512

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Catagor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	9,428	213,537	15,740	198,638	0	172,215	157,992
A & E	9,751	214,544	15,602	199,337	0	172,247	157,903

2026 Certification Totals

DRAINAGE DISTRICT #5

CAMERON CAD

SD5

No-New-Revenue Tax Rate Assumption

As of Roll # 0

Property Under Review - Lower Value Used

Count
22

Market Value
25,911,067

Lower Market Value
20,934,018

Estimated Lower Taxable Value
20,126,725

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	15,289		68,341,204	2,817,456,713	2,388,611,744
B	Multifamily Residential	586		4,985,698	172,105,638	158,889,493
C1	Vacant Lots and Tracts	2,060		64,648	173,419,565	147,839,082
D1	Qualified Open-Space Land	941	11,275.36	33,831	227,177,788	4,786,316
D2	Farm or Ranch Improvements on Qualified	70		38,171	1,116,591	1,099,056
E	Rural Land Not Qualified for Open-Space Land	1,120		651,819	196,850,320	153,201,670
ERROR	ERROR	1		0	447,348	0
F1	Commercial Real Property	714		9,646,058	488,044,630	444,471,434
F2	Industrial Real Property	27		980	33,001,793	29,433,497
J1	Water Systems	2		0	17,937	13,448
J2	Gas Distribution Systems	6		0	4,026,541	3,901,541
J3	Electric Companies (Including Co-ops)	31		154,010	55,648,347	55,353,998
J4	Telephone Companies (Including Co-ops)	23		80	3,495,030	2,768,543
J5	Railroads	18		0	11,406,582	10,792,334
J6	Pipelines	1		0	16,180	0
J7	Cable Companies	4		0	2,983,610	2,858,610
J8	Other Type of Utility	82		48,990	7,832,860	4,547,090
L1	Commercial Personal Property	928		663,718	180,223,567	119,406,042
L2	Industrial and Manufacturing Personal Property	28		0	31,642,730	19,629,648
M1	Mobile Homes	2,359		0	38,493,435	33,644,336
O	Residential Inventory	2		0	57,818	57,818
S	Special Inventory	30		0	30,876,188	29,678,438
XA	Public Property for Housing Indigent Persons	1		0	22,000,000	0
XG	Primarily Performing Charitable Functions (§11.	1		0	1,128,832	0
XI	Youth Spiritual, Mental and Physical	7		0	1,102,124	0
XJ	Private Schools (§11.21)	3		0	14,863,910	0
XU	Miscellaneous Exemptions (§11.23)	3		6,875	384,255	0
XV	Other Totally Exempt Properties (including	1,388		3,628,942	213,797,552	0
	Totals:		11,275.36	78,241,824	4,709,417,304	3,808,985,038

2026 Certification Totals
SD5

DRAINAGE DISTRICT #5
State Category Breakdown

CAMERON CAD
As of Roll # 0

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	0		0	1,288,195	1,221,317
C1	Vacant Lots and Tracts	2		0	185,361	88,383
F1	Commercial Real Property	3		0	18,309,347	18,283,466
L1	Commercial Personal Property	8		0	6,150,164	5,150,164
	Totals:		0	0	25,911,067	24,743,330

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	15,298		58,341,204	2,818,722,908	2,387,833,081
B	Multifamily Residential	586		4,965,698	172,105,638	158,889,493
Q1	Vacant Lots and Tracts	2,671		64,648	173,804,928	147,927,465
D1	Qualified Open-Space Land	941	11,275.36	33,831	227,177,788	4,786,316
D2	Farm or Ranch Improvements on Qualified	70		38,171	1,118,991	1,099,050
E	Rural Land, Not Qualified for Open-Space Land	1,120		651,819	196,850,320	153,201,570
ERROR	ERROR	1		0	447,348	0
F1	Commercial Real Property	717		9,646,058	506,353,977	482,754,900
F2	Industrial Real Property	27		880	33,001,793	29,433,497
J1	Water Systems	2		0	17,937	13,448
J2	Gas Distribution Systems	6		0	4,026,541	3,901,541
J3	Electric Companies (including Co-ops)	31		154,010	55,648,347	55,353,998
J4	Telephone Companies (including Co-ops)	25		80	3,495,030	2,769,543
J5	Railroads	19		0	11,405,582	10,792,334
J6	Pipelines	1		0	16,180	0
J7	Cable Companies	4		0	2,983,610	2,858,610
J8	Other Type of Utility	52		46,990	7,832,880	4,547,090
L1	Commercial Personal Property	936		653,718	166,373,731	124,556,206
L2	Industrial and Manufacturing Personal Property	28		0	31,642,730	19,629,548
M1	Mobile Homes	2,359		0	39,493,435	33,644,336
O	Residential Inventory	2		0	57,818	57,818
S	Special Inventory	30		0	30,876,188	29,678,438
XA	Public Property for Housing Indigent Persons	1		0	22,000,000	0
XG	Primarily Performing Charitable Functions (\$11.23)	1		0	1,128,832	0
XI	Youth Spiritual, Mental and Physical	7		0	1,102,124	0
XJ	Private Schools (\$11.23)	3		0	14,663,910	0
XU	Miscellaneous Exemptions (\$11.23)	3		5,875	384,255	0
XV	Other Totally Exempt Properties (including	1,388		3,828,942	213,797,552	0
Totals:			11,275.36	78,241,824	4,735,328,371	3,833,728,368

2026 Certification Totals
SD5

DRAINAGE DISTRICT #5 **Top Taxpayers**

CAMERON CAD
As of Roll # 0

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	324942	AEP TEXAS INC-07C	\$54,917,830	\$54,792,830
2	676631	PROVIDENT GROUP-HARLINGEN	\$18,098,154	\$18,098,154
3	728110	WALMART INC.	\$17,437,290	\$17,312,290
4	700771	Y & O HARLINGEN CORNERS WING LLC	\$16,330,212	\$16,330,212
5	768568	MITTANCK INVESTMENTS LLC	\$15,330,297	\$15,330,297
6	64006	SUNBURST/ENCORE LP	\$14,735,095	\$14,735,095
7	160391	PARK PLACE ESTATES INC	\$12,847,665	\$12,847,665
8	708891	TEXAZ HOSPITALITY INVESTMENT	\$11,800,000	\$11,800,000
9	667832	Y & O HARLINGEN CORNERS LLC	\$11,214,748	\$11,214,748
10	73863	VALLEY COOP OIL MILL	\$12,202,128	\$11,199,754
11	530008	DEVELOPMENT CORPORATION OF	\$10,925,740	\$10,925,740
12	535391	ALTAS PALMAS ROAD LLC	\$18,943,986	\$10,281,443
13	552854	TEXAS REGIONAL BANK	\$10,078,771	\$10,078,771
14	325061	UNION PACIFIC RR CO-07C	\$10,112,900	\$9,862,900
15	552072	EAN HOLDINGS LLC	\$8,795,656	\$8,670,656
16	73262	LEMB III L P	\$8,250,000	\$8,250,000
17	776438	CHJSCL ENTERPRISES LLC	\$7,948,439	\$7,948,439
18	180239	MHC TROPIC WINDS LLC	\$7,496,824	\$7,270,588
19	596888	VARCO INVESTMENTS LTD	\$7,000,000	\$7,000,000
20	180700	AMARU LP	\$7,074,136	\$6,965,517
Total			\$281,539,871	\$270,915,099

Year	2025	2026	
Entity	SD5	SD5	
Description	DRAINAGE DISTRICT #5	DRAINAGE DISTRICT #5	% Diff
Properties	25,232	25,645	1.64%
Land Value	2,682,857,333	2,794,196,201	4.16%
Imp Value	1,555,721,683	1,629,009,666	4.73%
Personal	306,472,335	312,122,504	1.84%
Mineral	0	0	0.00%
Market	4,544,851,351	4,735,328,371	4.19%
Ag Loss	216,729,395	222,346,265	2.59%
Cap Loss	503,628,200	394,891,715	-21.53%
Assessed	3,824,493,756	4,118,090,391	7.68%
Total Exemptions	393,881,834	484,362,023	22.97%
Taxable Value	3,430,611,922	3,633,728,368	5.92%
Tax Rate	0.142783	0.142783	0.00%
Run Date	2026-07-09	2026-07-22	
Supplement No.	16	0	

2025 Appraisal Totals
SD5

DRAINAGE DISTRICT #5 **No-New-Revenue Tax Rate Assumption**

CAMERON CAD
As of Certification

New Value

Total New Market Value: \$85,997,473

Total New Taxable Value: \$81,463,884

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New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XA	11.111 Public property for housing indigent perso...	1	22,000,000
EX-XV	Other Exemptions (including public property, reli...	23	2,958,566
	Absolute Exemption Value Loss:	24	24,958,566

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV1	Disabled Veterans 10% - 29%	10	89,500
DV2	Disabled Veterans 30% - 49%	13	120,000
DV3	Disabled Veterans 50% - 69%	15	154,000
DV4	Disabled Veterans 70% - 100%	62	485,731
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	3	23,860
DVHS	Disabled Veteran Homestead	93	15,195,708
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	445,763
FR	FREEPORT	10	8,982,618
PPV	Personal Property Vehicle (Unused Special Exem...	1	58,415
	Partial Exemption Value Loss:	210	25,555,595
	Total NEW Exemption Value		50,514,161

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
	Increased Exemption Value Loss:	0	0
	Total Exemption Value Loss:		50,514,161

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
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New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	9,437	207,804	13,728	195,653	0	160,572	144,657
A & E	9,764	208,789	13,583	196,318	0	160,513	144,328

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
2	634,869	3,577,629	3,536,789

TXJURD

Jurisdiction Profile Table

7/24/2026

Jurisdiction Code S5Jurisdiction Year 2025Descr DRAINAGE DIST #5Commission Rate: .0100000000Name ROLANDO VELA-GENERAL MANAGER *

Discount Percentages:

Phone 956-423-6411

Jan Feb Mar Apr

Fax 956-423-4671.00 .00 .00 .00Addr1 PO BOX 148

May Jun Jul Aug

Addr2 301 E PIERCE.00 .00 .00 .00City HARLINGEN

Sep Oct Nov Dec

State TX Zip Code 78550 -.00 3.00 2.00 1.00Sales Tax Factor .0000000000Web Site Partner ID TX061Start Delq Date 0/00/0000Comp ID: Fund Type: AC1 AF2Composite Rate .1427830000User Codes: AC1 AF2Interest Rate .15000

Bnk Rgt:

Fund

Description

Amt

Percent

I&S DEBT SERVICE .0063330000 4.435400 %M&O GENERAL FUND .1364500000 95.564600 %

%

%

%

More...

F3=Exit F4=Delete F5=AttFee Rates F12=Cancel F24=Update Jurisdiction

New Value

Total New Market Value: \$78,241,824

Total New Taxable Value: \$71,679,524

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Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	17	611,897
Absolute Exemption Value Loss:		17	611,897

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	737	38,898,505
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BPPEX-TU	BPPEX-TU	86	3,147,777
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DV2	Disabled Veterans 30% - 49%	5	46,500
DV3	Disabled Veterans 50% - 69%	13	133,638
DV4	Disabled Veterans 70% - 100%	54	506,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	3	12,000
DVHS	Disabled Veteran Homestead	30	9,326,912
DVHSS	Disabled Veteran Homestead Surviving Spouse	6	1,062,101
FR	FREEPORT	10	8,529,128
PPV	Personal Property Vehicle (Unused Special Exem...	1	63,715
Partial Exemption Value Loss:		1,001	63,825,835
Total NEW Exemption Value			64,437,732

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			64,437,732

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
12	1,882,062	56,550	-1,825,512

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	9,428	213,537	15,740	198,638	0	172,215	157,992
A & E	9,751	214,544	15,602	199,337	0	172,247	157,903