

HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2018
APPRAISAL DIVISION

The Hudspeth Appraisal District is a political subdivision of the State of Texas. The appraisal district has the responsibility to appraise property for ad valorem (property tax) purposes. The Texas Property Tax Code governs the legal, statutory, and administrative requirements of the appraisal district. The appraisal district is supported by the local active taxing units. The taxing units in Hudspeth County are Hudspeth County, Dell City I. S. D., Fort Hancock I. S. D., Sierra Blanca I. S. D., City of Dell City, Fort Hancock WCID #1, Hudspeth County UGWCD #1, Hudspeth County ESD #1, Hudspeth County ESD #2, and that portion of the Culberson-Allamore I. S. D. which is located in Hudspeth County.

The appraisal district is run by a 5 member board elected by the voting taxing units in the county. The board determines appraisal district policy. The board hires the chief appraiser to implement the policies of the board of directors. The chief appraiser is the chief administrator of the appraisal district and must be licensed as a Registered Professional Appraiser RPA by the Texas Department of Licensing and Regulation (TDLR). The board appoints the Appraisal Review Board (ARB) who serve two-year staggered terms. The ARB settles disputes between property owners and the chief appraiser. The board of directors has no control over individual valuation or exemption issues.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser in determining qualifications of property for agricultural productivity valuation and productivity values.

Property is appraised at 100% market value as of January 1st of each year. Various exemptions and special valuation provisions may apply to some properties. The school districts allow the mandatory exemptions found in the Texas Property Tax Code. The mandatory exemptions are the School Homestead \$25,000, School Over 65 \$10,000, and the Disabled Veterans Exemption which is \$5,000 to totally exempt depending on the disability rating of property owner. The Dell City I. S. D. allows an optional additional homestead exemption of 20% of appraised value with a minimum of \$5,000 of appraised value. The Fort Hancock I. S. D. allows an optional \$3,000 over 65 exemption. The other taxing units only allow the mandatory exemptions found in the tax code with the exceptions of Hudspeth County which allows a local optional \$3,000 over 65 exemption and the City of Dell City which allows an optional \$5,000 over 65 exemption. Property owners received a tax ceiling for school taxes, property taxes cannot increase from the first year the property owner qualifies for the exemption unless the property owner adds additional improvements or changes residency. A property owner qualifying for the residential homestead exemption receives a homestead cap that limits the increase of taxable value on the homestead to 10% per year. The cap in value does not apply to new construction on a property.

Some properties may qualify for agricultural appraisal (special valuation) provided the property owner is using the property for agriculture to the degree of intensity generally accepted in the area, the primary use of the property is agriculture, and a timely valid application is on file with the appraisal district. Properties where token agriculture takes place in order to obtain a tax benefit does not qualify (the primary use of the property must be agriculture). Agricultural productivity valuation is not an exemption from property taxes. The difference between market value and productivity value is a deferred value which can be recaptured for previous 5 years plus interest if the use of the property changes from an agricultural use to a non-agricultural use.

To receive an exemption or special valuation, the property owner must file a valid application with the appraisal district.

APPRAISAL DISTRICT VALUATION INFORMATION

TAXING UNIT	2018 NET TAXABLE VALUE	2018 TAX RATE (PER \$100 VALUE)
Hudspeth County	616,163,866	0.678096
Dell City I. S. D.	66,036,166	1.0401
Fort Hancock I. S. D.	261,180,439	1.014267
Sierra Blanca I. S. D.	182,857,981	1.06
Culberson-Allamore I. S. D.	87,935,087	1.49681
City Dell City	9,263,047	.5892
Hudspeth County ESD #1	169,969,023	.0968
Hudspeth County ESD #2	444,010,415	.0864
Fort Hancock WCID #1	14,252,458	0.5148
Hudspeth County UGWCD #1	64,968,582	0.2807

**2018 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (56,414 PARCELS)
HUDSPETH COUNTY**

PROPERTY TYPE	PARCELS	VALUE	PERCENTAGE
SINGLE FAMILY DWELLING	1234	41,749,740	4.55%
MULTI FAMILY DWELLING	4	229,078	0.02%
VACANT LOTS	3096	15,638,622	1.70%
COLONIA LOTS AND LAND TRACTS	23275	7,508,005	0.82%
QUALIFIED AG USE	3682	254,374,806	27.71%
NON - QUALIFIED ACREAGE	13041	125,636,090	13.69%
FARM/RANCH BUILDINGS	116	1,829,412	0.20%
COMMERCIAL REAL ESTATE	336	6,741,586	0.73%
INDUSTRIAL REAL ESTATE	9	1,724,472	0.19%
MINERALS	102	1,307,302	0.14%
UTILITIES	72	336,630,480	36.67%
BUSINESS PERSONAL PROPERTY	123	2,782,386	0.30%
INDUSTRIAL PERSONAL PROPERTY	54	11,434,210	1.25%
MOBILE HOME ONLY	135	3,369,644	0.37%
REAL PROPERTY INVENTORY	9267	32,284,158	3.52%
TOTALLY EXEMPT PROPERTY	1935	74,808,790	8.15%

GHU - HUDSPETH COUNTY
ARB Approved Totals

Property Count: 56,414

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Land	Value
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Homesite:	4,778,425
Non Homesite:	228,077,401
Ag Market:	254,485,844
Timber Market:	0
Total Land	(+) 487,341,470

Improvement	Value
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Homesite:	28,273,351
Non Homesite:	49,237,902
Total Improvements	(+) 77,511,253

Non Real	Count	Value
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Personal Property:	270	351,784,575
Mineral Property:	117	1,309,432
Autos:	0	0
Total Non Real Market Value	(+) =	353,094,007
Market Value	=	917,946,730

Ag	Non Exempt	Exempt
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Total Productivity Market:	254,374,806	110,838
Ag Use:	30,419,117	5,357
Timber Use:	0	0
Productivity Loss:	223,955,689	105,481
Productivity Loss Appraised Value	(-) =	223,955,689
Homestead Cap Assessed Value	(-) =	693,991,041
Total Exemptions Amount (Breakdown on Next Page)	(-) =	1,159,847
Net Taxable	=	692,831,194
	=	76,667,328
	=	616,163,866

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,178,182.53 = 616,163,866 * (0.678096 / 100)

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

State Category Breakdown

State Code	Description	Count	Area	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,234		\$856,156	\$41,749,740	\$39,537,447
B	MULTIFAMILY RESIDENCE	4		\$0	\$229,078	\$229,078
C1	VACANT LOTS AND LAND TRACTS	3,096		\$0	\$15,638,622	\$15,629,436
C2	COLONIA LOTS AND LAND TRACTS	23,275		\$0	\$7,508,005	\$7,507,439
D1	QUALIFIED OPEN-SPACE LAND	3,682	775,495,5572	\$0	\$254,374,806	\$30,409,449
D2	IMPROVEMENTS ON QUALIFIED OP	116		\$0	\$1,829,412	\$1,825,809
E	RURAL LAND, NON QUALIFIED OPE	13,041	412,190,7536	\$61,154	\$125,636,090	\$125,016,109
F1	COMMERCIAL REAL PROPERTY	336		\$397,134	\$6,741,586	\$6,736,450
F2	INDUSTRIAL AND MANUFACTURIN	9		\$0	\$1,724,472	\$1,724,472
G3	OTHER SUB-SURFACE INTERESTS	102		\$0	\$1,307,302	\$1,307,302
J1	WATER SYSTEMS	1		\$0	\$174,050	\$174,050
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$159,650	\$159,650
J3	ELECTRIC COMPANY (INCLUDING C	9		\$0	\$5,926,550	\$5,926,550
J4	TELEPHONE COMPANY (INCLUDI	26		\$0	\$5,567,940	\$5,567,940
J5	RAILROAD	4		\$0	\$73,648,090	\$73,648,090
J6	PIPELAND COMPANY	28		\$0	\$251,128,950	\$251,128,950
J7	CABLE TELEVISION COMPANY	2		\$0	\$25,250	\$25,250
L1	COMMERCIAL PERSONAL PROPE	123		\$0	\$2,782,386	\$2,782,386
L2	INDUSTRIAL AND MANUFACTURIN	54		\$429,450	\$11,434,210	\$11,434,210
M1	TANGIBLE OTHER PERSONAL, MOB	135		\$116,669	\$3,369,644	\$3,211,119
O	RESIDENTIAL INVENTORY	9,627		\$0	\$32,284,158	\$32,284,158
X	TOTALLY EXEMPT PROPERTY	1,935		\$0	\$74,808,790	\$0
Totals		187,686,2908		\$1,860,563	\$918,048,781	\$616,265,344

Property Count: 415

CDC - CITY OF DELL CITY
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
EX	1	0	62,099	62,099
EX-XN	2	0	43,181	43,181
EX-XV	37	0	1,254,076	1,254,076
EX366	6	0	670	670
HS	68	0	0	0
OV65	34	169,747	0	169,747
Totals		169,747	1,372,526	1,542,273

Property Count: 56,414

GHU - HUDSPETH COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	51	0	0	0
DV1	17	0	83,682	83,682
DV2	6	0	51,144	51,144
DV3	5	0	53,873	53,873
DV3S	1	0	240	240
DV4	22	0	199,922	199,922
DV4S	2	0	12,081	12,081
DVHS	13	0	731,976	731,976
EX	4	0	157,508	157,508
EX-XN	6	0	610,799	610,799
EX-XV	1,894	0	74,036,051	74,036,051
EX366	32	0	4,432	4,432
HS	673	0	0	0
OV65	243	722,620	0	722,620
OV65S	1	3,000	0	3,000
Totals		725,620	75,941,708	76,667,328

2018 CERTIFIED TOTALS

HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1
ARB Approved Totals

Property Count: 11,757

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Exemption Breakdown

Exemption	Count	Local	State	Total
DJ	23	0	0	0
DV1	2	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	2	0	21,614	21,614
DVHS	2	0	99,494	99,494
EX-XN	1	0	91,196	91,196
EX-XV	265	0	17,194,440	17,194,440
EX366	12	0	2,645	2,645
HS	333	0	0	0
OV65	108	0	0	0
Totals		0	17,426,389	17,426,389

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	15	0	78,662	78,662
DV2	6	0	51,144	51,144
DV3	4	0	41,873	41,873
DV3S	1	0	240	240
DV4	20	0	178,308	178,308
DV4S	2	0	12,081	12,081
DVHS	11	0	632,482	632,482
EX	4	0	157,508	157,508
EX-XN	5	0	519,603	519,603
EX-XV	1,630	0	56,918,411	56,918,411
EX366	28	0	3,971	3,971
Totals		0	58,594,303	58,594,303

HUDSPETH COUNTY

2018 CERTIFIED TOTALS

As of Certification

Property Count: 3,470

SAL - CULBERSON COUNTY ALLAMOORE CSD
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	4,500	4,500
DV3	1	0	0	0
DV4	1	0	2,510	2,510
DV4S	1	0	6,400	6,400
EX-XV	102	0	6,687,925	6,687,925
EX366	3	0	274	274
HS	8	0	165,168	165,168
OV65	6	0	30,000	30,000
Totals		0	6,896,777	6,896,777

2018 CERTIFIED TOTALS

Property Count: 11,719

SDC - DELL CITY ISD
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	6	0	35,905	35,905
DV1	8	0	37,062	37,062
DV2	1	0	7,500	7,500
DV3S	1	0	240	240
DV4	4	0	36,000	36,000
DV4S	1	0	5,681	5,681
DVHS	3	0	50,010	50,010
EX	2	0	148,259	148,259
EX-XN	3	0	439,490	439,490
EX-XV	684	0	7,674,508	7,674,508
EX366	13	0	1,820	1,820
HS	125	559,844	2,523,715	3,083,559
OV65	63	0	287,649	287,649
Totals		559,844	11,247,839	11,807,683

2018 CERTIFIED TOTALS

Property Count: 25,001

SFH - FT HANCOCK ISD
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	35	0	158,426	158,426
DV1	7	0	20,120	20,120
DV2	4	0	17,301	17,301
DV3	4	0	41,873	41,873
DV4	11	0	100,922	100,922
DVHS	7	0	291,961	291,961
EX-XN	2	0	157,034	157,034
EX-XV	490	0	22,749,138	22,749,138
EX366	14	0	3,104	3,104
HS	432	0	9,231,009	9,231,009
OV65	140	0	780,940	780,940
OV65S	1	0	10,000	10,000
Totals		0	33,561,828	33,561,828

Property Count: 15,503

SSB - SIERRA BLANCA ISD
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	0	30,636	30,636
DV1	1	0	2,700	2,700
DV2	1	0	12,000	12,000
DV4	6	0	38,007	38,007
DVHS	3	0	50,562	50,562
EX	2	0	9,249	9,249
EX-XN	1	0	14,275	14,275
EX-XV	619	0	37,001,280	37,001,280
EX366	13	0	2,227	2,227
HS	108	0	2,402,973	2,402,973
OV65	34	0	214,064	214,064
Totals		0	39,777,973	39,777,973

2018 CERTIFIED TOTALS

Property Count: 686

WFH - FT HANCOCK WCID
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV1	1	0	0	0
DV4	1	0	0	0
DVHS	1	0	12,000	12,000
EX-XN	1	0	43,815	43,815
EX-XV	1	0	91,196	91,196
EX366	36	0	1,922,615	1,922,615
HS	6	0	1,402	1,402
OV65	131	0	0	0
	52	0	0	0
Totals		0	2,071,028	2,071,028

Property Count: 10,674

WHU - HCU WATER CONS DIST
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
Dp	5	0	0	0
DV1	7	0	42,000	42,000
DV2	1	0	7,500	7,500
DV3S	1	0	240	240
DV4	3	0	24,000	24,000
DV4S	1	0	5,681	5,681
DVHS	2	0	85,010	85,010
EX	2	0	148,259	148,259
EX-XN	2	0	43,181	43,181
EX-XV	651	0	5,506,399	5,506,399
EX366	8	0	978	978
HS	115	0	0	0
OV65	58	0	0	0
Totals		0	5,863,248	5,863,248