

HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2019 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 homestead 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	2019 NET TAXABLE VALUE	2019 TAX RATE (PER \$100 VALUE)
Hudspeth County	624,692,993	0.6790820
Dell City I. S. D.	67,115616	.99
Fort Hancock I. S. D.	286,382,785	1.01
Sierra Blanca I. S. D.	165,676,300	.99
Culberson-Allamore I. S. D.	87,240,690	1.49681
City Dell City	9,230,891	.5894
Hudspeth County ESD #1	166,786,117	.0968
Hudspeth County ESD #2	455,697,930	.090247
Fort Hancock WCID #1	14,837,992	0.4943
Hudspeth County UGWCD #1	65,504,190	0.2807

**2019 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (56,556 PARCELS)
HUDSPETH COUNTY**

PROPERTY TYPE	PARCELS	VALUE	PERCENTAGE
SINGLE FAMILY DWELLING	1241	41,390,925	4.47%
MULTI FAMILY DWELLING	4	229,078	0.02%
VACANT LOTS	3115	15,826,257	1.71%
COLONIA LOTS AND LAND TRACTS	23300	7,475,277	0.81%
QUALIFIED AG USE	3683	254,569,943	27.52%
NON - QUALIFIED ACREAGE	13794	133,056,539	14.38%
FARM/RANCH BUILDINGS	116	1,824,690	0.20%
COMMERCIAL REAL ESTATE	335	6,709,021	0.73%
INDUSTRIAL REAL ESTATE	9	1,724,472	0.19%
MINERALS	102	1,307,302	0.14%
UTILITIES	72	333,021,320	36.00%
BUSINESS PERSONAL PROPERTY	120	2,541,689	0.27%
INDUSTRIAL PERSONAL PROPERTY	54	15,727,970	1.70%
MOBILE HOME ONLY	134	3,429,504	0.37%
REAL PROPERTY INVENTORY	8953	31,648,746	3.42%
TOTALLY EXEMPT PROPERTY	1944	74,588,729	8.06%

GHU - HUDSPETH COUNTY

ARB Approved Totals

Property Count: 56,556

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State Category Breakdown

State Code	Description	Count	Area	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,241		\$290,696	\$41,390,925	\$39,537,460
B	MULTIFAMILY RESIDENCE	4		\$0	\$229,078	\$229,078
C1	VACANT LOTS AND LAND TRACTS	3,115		\$0	\$15,826,257	\$15,817,071
C2	COLONIA LOTS AND LAND TRACTS	23,300		\$0	\$7,475,277	\$7,474,711
D1	QUALIFIED OPEN-SPACE LAND	3,683	775,765.3521	\$0	\$254,569,943	\$31,363,203
D2	IMPROVEMENTS ON QUALIFIED OP	116		\$0	\$1,824,690	\$1,821,086
E	RURAL LAND, NON QUALIFIED OPE	13,794	425,358.2024	\$124,816	\$133,056,539	\$132,437,592
F1	COMMERCIAL REAL PROPERTY	335		\$0	\$6,709,021	\$6,705,316
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	\$176,450	\$176,450
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$186,590	\$186,590
J3	ELECTRIC COMPANY (INCLUDING C	9		\$0	\$6,158,100	\$6,158,100
J4	TELEPHONE COMPANY (INCLUDI	26		\$0	\$5,425,740	\$5,425,740
J5	RAILROAD	4		\$0	\$76,583,890	\$76,583,890
J6	PIPELAND COMPANY	28		\$0	\$244,466,940	\$244,466,940
J7	CABLE TELEVISION COMPANY	2		\$0	\$23,610	\$23,610
L1	COMMERCIAL PERSONAL PROPE	120		\$0	\$2,541,689	\$2,541,689
L2	INDUSTRIAL AND MANUFACTURIN	54		\$449,710	\$15,727,970	\$15,727,970
M1	TANGIBLE OTHER PERSONAL, MOB	134		\$130,035	\$3,429,504	\$3,315,977
O	RESIDENTIAL INVENTORY	8,953		\$0	\$31,648,746	\$31,648,746
X	TOTALLY EXEMPT PROPERTY	1,944		\$0	\$74,588,729	\$0
	Totals	201,123.5545		\$995,257	\$925,071,462	\$624,692,993

CDC - CITY OF DELL CITY
ARB Approved Totals

Property Count: 416

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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	75,317	75,317
EX-XV	37	0	1,129,043	1,129,043
EX366	7	0	1,269	1,269
HS	68	0	0	0
OV65	36	180,000	0	180,000
Totals		180,000	1,280,228	1,460,228

Property Count: 56,556

GHU - HUDSPETH COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	51	0	0	0
DV1	16	0	78,682	78,682
DV2	6	0	51,144	51,144
DV3	6	0	53,873	53,873
DV3S	1	0	240	240
DV4	23	0	205,632	205,632
DV4S	3	0	24,081	24,081
DVHS	13	0	782,848	782,848
EX	5	0	158,873	158,873
EX-XN	8	0	567,909	567,909
EX-XV	1,900	0	73,857,216	73,857,216
EX366	32	0	4,731	4,731
HS	672	0	0	0
OV65	248	738,456	0	738,456
OV65S	1	3,000	0	3,000
Totals		741,456	75,785,229	76,526,685

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	25	0	0	0
DV1	2	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	2	0	21,614	21,614
DV4S	1	0	12,000	12,000
DVHS	2	0	109,444	109,444
EX-XN	2	0	75,245	75,245
EX-XV	268	0	17,191,808	17,191,808
EX366	10	0	1,717	1,717
HS	334	0	0	0
OV65	109	0	0	0
Totals		0	17,428,828	17,428,828

Exemption Breakdown

Exemption	Count	Total	State	Total
DV1	14	0	73,682	73,682
DV2	6	0	51,144	51,144
DV3	4	0	41,873	41,873
DV3S	1	0	240	240
DV4	21	0	184,018	184,018
DV4S	2	0	12,081	12,081
DVHS	11	0	673,404	673,404
EX	5	0	158,873	158,873
EX-XN	6	0	492,664	492,664
EX-XV	1,633	0	56,742,208	56,742,208
EX366	26	0	4,250	4,250
Totals		0	58,434,437	58,434,437

2019 CERTIFIED TOTALS

SAL - CULBERSON COUNTY ALLAMOORE CSD
ARB Approved Totals

Property Count: 3,475

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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	166,584	166,584
OV65	6	0	30,000	30,000
Totals		0	6,898,193	6,898,193

2019 CERTIFIED TOTALS

Property Count: 11,754

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	7	0	32,062	32,062
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	231,600	231,600
EX-XV	684	0	7,547,245	7,547,245
EX366	14	0	2,336	2,336
HS	123	535,790	2,480,904	3,016,694
OV65	65	0	279,457	279,457
Totals		535,790	10,857,189	11,392,989

SFH - FT HANCOCK ISD
ARB Approved Totals

Property Count: 25,020

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	35	0	171,692	171,692
DV1	7	0	20,120	20,120
DV2	4	0	17,301	17,301
DV3	4	0	41,873	41,873
DV4	12	0	99,922	99,922
DV4S	1	0	12,000	12,000
DVHS	7	0	337,046	337,046
EX-XN	5	0	336,309	336,309
EX-XV	494	0	22,722,815	22,722,815
EX366	12	0	2,161	2,161
HS	433	0	9,317,851	9,317,851
OV65	141	0	795,423	795,423
OV65S	1	0	10,000	10,000
Totals		0	33,884,513	33,884,513

Property Count: 15,585

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	2,592	2,592
DV2	1	0	12,000	12,000
DV4	6	0	32,717	32,717
DVHS	3	0	56,349	56,349
EX	3	0	10,614	10,614
EX-XV	621	0	36,976,031	36,976,031
EX366	12	0	2,699	2,699
HS	108	0	2,402,140	2,402,140
OV65	36	0	217,343	217,343
Totals		0	39,743,121	39,743,121

WFH - FT HANCOCK WCID
ARB Approved Totals

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Property Count: 687

Exemption Breakdown

Exemption	Count	Local	State	Total
Dp	11	0	0	0
DV1	1	0	0	0
DV4	1	0	12,000	12,000
DVHS	1	0	48,197	48,197
EX-XN	2	0	75,245	75,245
EX-XV	36	0	1,921,256	1,921,256
EX366	5	0	983	983
HS	130	0	0	0
OV65	52	0	0	0
Totals		0	2,057,681	2,057,681

Property Count: 10,708

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	6	0	37,000	37,000
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	75,317	75,317
EX-XV	651	0	5,379,136	5,379,136
EX366	9	0	1,492	1,492
HS	112	0	0	0
OV65	58	0	0	0
Totals		0	5,763,635	5,763,635