

HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2020 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	2020 NET TAXABLE VALUE	2020 TAX RATE (PER \$100 VALUE)
Hudspeth County	\$629,360,105	0.65607403
Dell City I. S. D.	\$67,676,652	.9664
Fort Hancock I. S. D.	\$288,109,867	1.01
Sierra Blanca I. S. D.	\$164,985,466	1.3864
Culberson-Allamore I. S. D.	\$87,237,214	1.2747
City Dell City	\$9,139,296	.5977
Hudspeth County ESD #1	\$160,638,777	.0918
Hudspeth County ESD #2	\$446,542,886	.08640
Fort Hancock WCID #1	\$15,716,169	0.478359
Hudspeth County UGWCD #1	\$66,972,533	0.2807

**2020 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (56,156 PARCELS)
HUDSPETH COUNTY**

PROPERTY TYPE	PARCELS	MARKET VALUE	TAXABLE VALUE	PERCENTAGE
SINGLE FAMILY DWELLING	1240	40,572,075	38,725,120	6.15%
MULTI FAMILY DWELLING	4	229,078	229,078	0.04%
VACANT LOTS	3111	15,749,795	15,736,033	2.50%
COLONIA LOTS AND LAND TRACTS	23308	7,479,444	7,478,878	1.19%
QUALIFIED AG USE	3681	254,557,374	31,387,759	4.99%
NON - QUALIFIED ACREAGE	14170	1,811,190	1,810,274	0.29%
FARM/RANCH BUILDINGS	116	136,804,016	136,103,018	21.63%
COMMERCIAL REAL ESTATE	329	6,747,543	6,744,338	1.07%
INDUSTRIAL REAL ESTATE	9	1,719,858	1,719,858	0.27%
MINERALS	102	1,307,302	1,307,302	0.21%
UTILITIES	69	342,125,680	342,125,680	54.36%
BUSINESS PERSONAL PROPERTY	122	3,692,862	3,692,862	0.59%
INDUSTRIAL PERSONAL PROPERTY	45	8,118,020	8,118,020	1.29%
MOBILE HOME ONLY	138	3,651,539	3,532,606	0.56%
REAL PROPERTY INVENTORY	18612	30,649,279	30,649,279	4.87%
TOTALLY EXEMPT PROPERTY	1940	77,577,971	-	0.00%



2020 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

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Prop Count: 56,575 ARB Approved Totals

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,240	2,350.8963	\$158,333	\$40,542,075	\$38,725,120
B	MULTIFAMILY RESIDENCE	4	1.5060	\$0	\$229,078	\$229,078
C1	VACANT LOTS AND LAND TRACTS	3,111	21,439.3464	\$0	\$15,749,795	\$15,736,033
C2	COLONIA LOTS AND LAND TRACTS	23,308	29,870.7551	\$0	\$7,479,444	\$7,478,878
D1	QUALIFIED OPEN-SPACE LAND	3,681	1,775,665.9121	\$0	\$254,557,374	\$31,387,759
D2	IMPROVEMENTS ON QUALIFIED OPEN SPAC	116	0.0000	\$0	\$1,811,190	\$1,810,274
E	RURAL LAND, NON QUALIFIED OPEN SPACE	14,170	431,639.1215	\$131,227	\$136,804,016	\$136,103,018
F1	COMMERCIAL REAL PROPERTY	329	378.8343	\$82,753	\$6,747,543	\$6,744,338
F2	INDUSTRIAL AND MANUFACTURING REAL P	9	314.6860	\$0	\$1,719,858	\$1,719,858
G3	OTHER SUB-SURFACE INTERESTS IN LAND	102	0.0000	\$0	\$1,307,302	\$1,307,302
J1	WATER SYSTEMS	1	0.0000	\$0	\$165,750	\$165,750
J2	GAS DISTRIBUTION SYSTEM	2	0.0000	\$0	\$200,240	\$200,240
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	9	0.0000	\$0	\$6,514,250	\$6,514,250
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	23	0.0000	\$0	\$6,126,470	\$6,126,470
J5	RAILROAD	4	0.0000	\$0	\$80,577,810	\$80,577,810
J6	PIPELAND COMPANY	28	0.0000	\$0	\$248,519,650	\$248,519,650
J7	CABLE TELEVISION COMPANY	2	0.0000	\$0	\$21,510	\$21,510
L1	COMMERCIAL PERSONAL PROPERTY	122	0.0000	\$0	\$3,692,862	\$3,692,862
L2	INDUSTRIAL AND MANUFACTURING PERSO	45	0.0000	\$0	\$8,118,020	\$8,118,020
M1	TANGIBLE OTHER PERSONAL, MOBILE HOM	138	0.0000	\$270,534	\$3,651,539	\$3,532,606
O	RESIDENTIAL INVENTORY	8,612	179,727.2571	\$0	\$30,649,279	\$30,649,279
X	TOTALLY EXEMPT PROPERTY	1,940	455,224.4471	\$0	\$77,577,971	\$0
Total			2,896,612.7619	\$642,847	\$932,763,026	\$629,360,105



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Property Count: 56,599

Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	55	0	0	0
DV1	16	0	92,682	92,682
DV2	6	0	51,144	51,144
DV3	5	0	53,873	53,873
DV3S	1	0	240	240
DV4	31	0	284,955	284,955
DV4S	3	0	24,081	24,081
DVHS	15	0	911,597	911,597
EX	5	0	158,873	158,873
EX366	32	0	4,537	4,537
EX-XN	5	0	323,673	323,673
EX-XV	1,899	0	77,090,888	77,090,888
HS	677	0	0	0
OV65	260	771,456	0	771,456
OV65S	1	3,000	0	3,000
Totals		774,456	78,996,543	79,770,999



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CDC - CITY OF DELL CITY

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Property Count: 413

Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
EX	1	0	62,099	62,099
EX366	8	0	1,439	1,439
EX-XN	2	0	80,490	80,490
EX-XV	36	0	956,631	956,631
HS	68	0	0	0
OV65	37	185,000	0	185,000
Totals		185,000	1,120,159	1,305,159

2020 Certified Totals

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HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1

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Property Count: 11,746 ARB Approved Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	26	0	0	0
DV1	2	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	3	0	33,614	33,614
DV4S	1	0	12,000	12,000
DVHS	2	0	117,714	117,714
EX366	9	0	1,123	1,123
EX-XN	2	0	47,759	47,759
EX-XV	268	0	20,615,844	20,615,844
HS	333	0	0	0
OV65	110	0	0	0
Totals		0	20,845,054	20,845,054



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HES2 - HUDSPETH EMERGENCY SERVICES DISTRICT #2

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Property Count: 44,121 ARB Approved Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	14	0	87,682	87,682
DV2	6	0	51,144	51,144
DV3	4	0	41,873	41,873
DV3S	1	0	240	240
DV4	28	0	251,341	251,341
DV4S	2	0	12,081	12,081
DVHS	13	0	793,883	793,883
EX	5	0	158,873	158,873
EX366	26	0	4,146	4,146
EX-XN	3	0	275,914	275,914
EX-XV	1,632	0	56,551,844	56,551,844
Totals		0	58,229,021	58,229,021



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SAL - CULBERSON COUNTY ALLAMOORE CSD

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Property Count: 3,466 ARB Approved Totals

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
EX366	3	0	274	274
EX-XV	102	0	6,687,925	6,687,925
HS	8	0	168,142	168,142
OV65	6	0	30,000	30,000
Totals		0	6,899,751	6,899,751



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SDC - DELL CITY ISD

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Property Count: 11,794 ARB Approved Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	6	0	35,905	35,905
DV1	7	0	39,062	39,062
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	48,579	48,579
EX	2	0	148,259	148,259
EX366	15	0	2,484	2,484
EX-XN	2	0	80,490	80,490
EX-XV	683	0	7,368,177	7,368,177
HS	123	534,972	2,470,293	3,005,265
OV65	70	0	316,378	316,378
Totals		534,972	10,559,048	11,094,020



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SFH - FT HANCOCK ISD

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Property Count: 25,000 ARB Approved Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	38	0	189,252	189,252
DV1	7	0	27,120	27,120
DV2	4	0	17,301	17,301
DV3	4	0	41,873	41,873
DV4	18	0	150,216	150,216
DV4S	1	0	12,000	12,000
DVHS	8	0	417,867	417,867
EX366	11	0	1,711	1,711
EX-XN	3	0	243,183	243,183
EX-XV	493	0	26,144,251	26,144,251
HS	435	0	9,316,624	9,316,624
OV65	145	0	814,110	814,110
OV65S	1	0	10,000	10,000
Totals		0	37,385,508	37,385,508

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SSB - SIERRA BLANCA ISD

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Property Count: 15,593 ARB Approved Totals**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	8	0	54,322	54,322
DVHS	4	0	56,349	56,349
EX	3	0	10,614	10,614
EX366	12	0	2,140	2,140
EX-XV	622	0	36,967,335	36,967,335
HS	109	0	2,395,749	2,395,749
OV65	38	0	226,102	226,102
Totals		0	39,757,839	39,757,839



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WFH - FT HANCOCK WCID

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Property Count: 685

ARB Approved Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	12	0	0	0
DV1	1	0	0	0
DV4	1	0	12,000	12,000
DVHS	1	0	51,716	51,716
EX366	5	0	442	442
EX-XN	2	0	47,759	47,759
EX-XV	36	0	1,919,908	1,919,908
HS	129	0	0	0
OV65	53	0	0	0
Totals		0	2,031,825	2,031,825

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WHU - HCU WATER CONS DIST

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Property Count: 10,751 ARB Approved Totals**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	5	0	0	0
DV1	6	0	44,000	44,000
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	83,579	83,579
EX	2	0	148,259	148,259
EX366	11	0	2,130	2,130
EX-XN	2	0	80,490	80,490
EX-XV	650	0	5,200,068	5,200,068
HS	114	0	0	0
OV65	63	0	0	0
Totals		0	5,595,947	5,595,947