

## HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2021 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 1<sup>st</sup> 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**

<b>TAXING UNIT</b>	<b>2021 NET TAXABLE VALUE</b>	<b>2021 TAX RATE (PER \$100 VALUE)</b>
Hudspeth County	\$643,574,800	0.644147068
Dell City I. S. D.	\$69,159,256	.9634
Fort Hancock I. S. D.	\$295,587,415	1.0061
Sierra Blanca I. S. D.	\$172,696,492	1.3831
Culberson-Allamore I. S. D.	\$87,938,124	1.2247
City Dell City	\$8,847,545	.5977
Hudspeth County ESD #1	\$162,398,936	.0918
Hudspeth County ESD #2	\$478,996,214	.0866
Fort Hancock WCID #1	\$16,036,212	0.4700419
Hudspeth County UGWCD #1	\$67,920,470	0.2788

**2021 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (56,892 PARCELS)  
HUDSPETH COUNTY**

<b>PROPERTY TYPE</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>TAXABLE VALUE</b>	<b>PERCENTAGE</b>
SINGLE FAMILY DWELLING	1248	40,521,790	38,826,372	6.03%
MULTI FAMILY DWELLING	4	229,078	229,078	0.04%
VACANT LOTS	2830	15,934,936	15,916,073	2.47%
COLONIA LOTS AND LAND TRACTS	23690	7,584,849	7,584,283	1.18%
QUALIFIED AG USE	3769	255,149,745	31,601,760	4.91%
NON - QUALIFIED ACREAGE	15181	153,890,988	153,196,860	23.80%
FARM/RANCH BUILDINGS	115	1,780,391	1,780,391	0.28%
COMMERCIAL REAL ESTATE	328	6,623,333	6,620,128	1.03%
INDUSTRIAL REAL ESTATE	9	1,726,025	1,726,025	0.27%
MINERALS	102	1,307,302	1,307,302	0.20%
UTILITIES	69	334,523,590	342,125,680	53.15%
BUSINESS PERSONAL PROPERTY	122	3,715,511	3,692,862	0.57%
INDUSTRIAL PERSONAL PROPERTY	57	12,954,180	8,118,020	1.26%
MOBILE HOME ONLY	140	3,791,900	3,625,454	0.56%
REAL PROPERTY INVENTORY	7721	30,150,042	30,150,042	4.68%
TOTALLY EXEMPT PROPERTY	1933	76,666,789	-	0.00%



# 2021 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

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Prop Count: 56,897

Grand Totals

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,248	2,369.9867	\$186,178	\$40,521,790	\$38,826,372
B	MULTIFAMILY RESIDENCE	4	1.5060	\$0	\$229,078	\$229,078
C1	VACANT LOTS AND LAND TRACTS	2,830	21,350.5661	\$0	\$15,934,936	\$15,916,073
C2	COLONIA LOTS AND LAND TRACTS	23,690	30,001.6404	\$0	\$7,584,849	\$7,584,283
D1	QUALIFIED OPEN-SPACE LAND	3,769	1,774,840.3786	\$0	\$255,149,745	\$31,601,760
D2	IMPROVEMENTS ON QUALIFIED OPEN SPAC	115	0.0000	\$0	\$1,780,391	\$1,780,391
E	RURAL LAND, NON QUALIFIED OPEN SPACE	15,181	451,424.1726	\$5,869	\$153,890,988	\$153,196,860
F1	COMMERCIAL REAL PROPERTY	328	341.3543	\$0	\$6,623,333	\$6,620,128
F2	INDUSTRIAL AND MANUFACTURING REAL P	9	314.6860	\$0	\$1,726,025	\$1,726,025
G3	OTHER SUB-SURFACE INTERESTS IN LAND	102	0.0000	\$0	\$1,307,302	\$1,307,302
J1	WATER SYSTEMS	1	0.0000	\$0	\$158,800	\$158,800
J2	GAS DISTRIBUTION SYSTEM	2	0.0000	\$0	\$199,830	\$199,830
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	9	0.0000	\$0	\$6,787,290	\$6,787,290
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	23	0.0000	\$0	\$4,588,840	\$4,588,840
J5	RAILROAD	4	0.0000	\$0	\$87,204,100	\$87,204,100
J6	PIPELAND COMPANY	28	0.0000	\$0	\$235,565,290	\$235,565,290
J7	CABLE TELEVISION COMPANY	2	0.0000	\$0	\$19,440	\$19,440
L1	COMMERCIAL PERSONAL PROPERTY	122	0.0000	\$0	\$3,715,511	\$3,715,511
L2	INDUSTRIAL AND MANUFACTURING PERSO	57	0.0000	\$0	\$12,954,180	\$12,954,180
M1	TANGIBLE OTHER PERSONAL, MOBILE HOM	140	0.0000	\$244,004	\$3,791,900	\$3,625,454
O	RESIDENTIAL INVENTORY	7,721	161,934.4544	\$0	\$30,150,042	\$30,150,042
X	TOTALLY EXEMPT PROPERTY	1,933	454,762.5239	\$12,598	\$76,666,789	\$0
<b>Total</b>			<b>2,897,341.2690</b>	<b>\$448,649</b>	<b>\$946,550,449</b>	<b>\$643,757,049</b>



# 2021 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

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Property Count: 56,892 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	53	0	0	0
DV1	15	0	87,682	87,682
DV2	6	0	51,144	51,144
DV3	5	0	54,000	54,000
DV3S	1	0	240	240
DV4	32	0	296,379	296,379
DV4S	3	0	24,081	24,081
DVHS	16	0	932,413	932,413
EX	5	0	158,873	158,873
EX366	30	0	4,355	4,355
EX-XN	5	0	208,837	208,837
EX-XV	1,894	0	76,294,724	76,294,724
HS	676	0	0	0
OV65	260	768,456	0	768,456
OV65S	1	3,000	0	3,000
<b>Totals</b>		<b>771,456</b>	<b>78,112,728</b>	<b>78,884,184</b>



# 2021 Certified Totals

As of Certification

CDC - CITY OF DELL CITY

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Property Count: 414

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	6	0	1,319	1,319
EX-XN	2	0	80,490	80,490
EX-XV	37	0	944,088	944,088
HS	66	0	0	0
OV65	35	175,000	0	175,000
<b>Totals</b>		<b>175,000</b>	<b>1,107,496</b>	<b>1,282,496</b>



# 2021 Certified Totals

As of Certification

HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1

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Property Count: 11,778 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	27	0	0	0
DV1	2	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	3	0	34,516	34,516
DV4S	1	0	12,000	12,000
DVHS	3	0	123,674	123,674
EX366	10	0	2,006	2,006
EX-XN	2	0	42,298	42,298
EX-XV	266	0	20,578,624	20,578,624
HS	335	0	0	0
OV65	110	0	0	0
<b>Totals</b>		<b>0</b>	<b>20,810,118</b>	<b>20,810,118</b>



# 2021 Certified Totals

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HES2 - HUDSPETH EMERGENCY SERVICES DISTRICT #2

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Property Count: 44,406 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	13	0	82,682	82,682
DV2	6	0	51,144	51,144
DV3	4	0	42,000	42,000
DV3S	1	0	240	240
DV4	29	0	261,863	261,863
DV4S	2	0	12,081	12,081
DVHS	13	0	808,739	808,739
EX	5	0	158,873	158,873
EX366	28	0	4,289	4,289
EX-XN	3	0	166,539	166,539
EX-XV	1,629	0	55,792,900	55,792,900
<b>Totals</b>		<b>0</b>	<b>57,381,350</b>	<b>57,381,350</b>



# 2021 Certified Totals

As of Certification

SAL - CULBERSON COUNTY ALLAMOORE CSD

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Property Count: 3,488 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	169,682	169,682
OV65	6	0	30,000	30,000
<b>Totals</b>		<b>0</b>	<b>6,901,291</b>	<b>6,901,291</b>





# 2021 Certified Totals

As of Certification

SDC - DELL CITY ISD

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Property Count: 11,942 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	5	0	25,905	25,905
DV1	6	0	34,062	34,062
DV2	1	0	7,500	7,500
DV3S	1	0	240	240
DV4	4	0	29,101	29,101
DV4S	1	0	5,681	5,681
DVHS	4	0	68,348	68,348
EX	2	0	148,259	148,259
EX366	14	0	2,382	2,382
EX-XN	2	0	80,490	80,490
EX-XV	684	0	7,355,634	7,355,634
HS	120	494,305	2,395,358	2,889,663
OV65	68	0	286,184	286,184
<b>Totals</b>		<b>494,305</b>	<b>10,439,144</b>	<b>10,933,449</b>



# 2021 Certified Totals

As of Certification

SFH - FT HANCOCK ISD

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Property Count: 25,139 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	0	202,339	202,339
DV1	7	0	27,120	27,120
DV2	4	0	18,206	18,206
DV3	4	0	42,000	42,000
DV4	19	0	165,839	165,839
DV4S	1	0	12,000	12,000
DVHS	9	0	409,534	409,534
EX366	11	0	2,106	2,106
EX-XN	3	0	128,347	128,347
EX-XV	488	0	26,067,515	26,067,515
HS	438	0	9,383,838	9,383,838
OV65	148	0	834,309	834,309
OV65S	1	0	10,000	10,000
<b>Totals</b>		<b>0</b>	<b>37,303,153</b>	<b>37,303,153</b>



# 2021 Certified Totals

As of Certification

SSB - SIERRA BLANCA ISD

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Property Count: 15,602 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	9	0	20,636	20,636
DV1	1	0	2,592	2,592
DV2	1	0	12,000	12,000
DV4	8	0	55,505	55,505
DVHS	3	0	54,666	54,666
EX	3	0	10,614	10,614
EX366	13	0	2,273	2,273
EX-XV	621	0	36,260,450	36,260,450
HS	110	0	2,411,476	2,411,476
OV65	38	0	223,241	223,241
<b>Totals</b>		<b>0</b>	<b>39,053,453</b>	<b>39,053,453</b>



# 2021 Certified Totals

As of Certification

WFH - FT HANCOCK WCID

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Property Count: 690 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	2	0	57,676	57,676
EX366	6	0	1,348	1,348
EX-XN	2	0	42,298	42,298
EX-XV	36	0	1,897,667	1,897,667
HS	129	0	0	0
OV65	54	0	0	0
<b>Totals</b>		<b>0</b>	<b>2,010,989</b>	<b>2,010,989</b>



# 2021 Certified Totals

As of Certification

WHU - HCU WATER CONS DIST

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Property Count: 10,899 ARB Approved Totals

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	4	0	0	0
DV1	5	0	39,000	39,000
DV2	1	0	7,500	7,500
DV3S	1	0	240	240
DV4	3	0	17,101	17,101
DV4S	1	0	5,681	5,681
DVHS	3	0	138,348	138,348
EX	2	0	148,259	148,259
EX366	8	0	1,518	1,518
EX-XN	2	0	80,490	80,490
EX-XV	651	0	5,187,525	5,187,525
HS	111	0	0	0
OV65	62	0	0	0
<b>Totals</b>		<b>0</b>	<b>5,625,662</b>	<b>5,625,662</b>