

HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2022
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 \$40,000, 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	2022 NET TAXABLE VALUE	2022 TAX RATE (PER \$100 VALUE)
Hudspeth County	\$664,657,691	0.6297981
Dell City I. S. D.	\$67,676,652	.9441
Fort Hancock I. S. D.	\$288,109,867	.9750
Sierra Blanca I. S. D.	\$164,985,466	1.3592
Culberson-Allamore I. S. D.	\$87,237,214	1.2247
City Dell City	\$8,725,694	.6271
Hudspeth County ESD #1	\$170,850,357	.0900
Hudspeth County ESD #2	\$491,621,900	.0866
Fort Hancock WCID #1	\$15,716,169	0.4531703
Hudspeth County UGWCD #1	\$66,972,533	0.2788

2022 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (57,454 PARCELS) HUDSPETH COUNTY

PROPERTY TYPE	PARCELS	MARKET VALUE	TAXABLE VALUE	PERCENTAGE
SINGLE FAMILY DWELLING	1258	43,328,513	41,097,949	6.18%
MULTI FAMILY DWELLING	4	241,248	241,248	0.04%
VACANT LOTS	2848	16,933,135	16,923,077	2.55%
COLONIA LOTS AND LAND TRACTS	23836	7,639,322	7,638,756	1.15%
QUALIFIED AG USE	3722	252,487,466	31,406,542	4.73%
NON - QUALIFIED ACREAGE	16160	171,621,444	170,650,146	25.68%
FARM/RANCH BUILDINGS	114	1,684,078	1,682,113	0.25%
COMMERCIAL REAL ESTATE	326	6,252,912	6,242,254	0.94%
INDUSTRIAL REAL ESTATE	9	1,696,464	1,696,464	0.26%
MINERALS	102	1,307,302	1,307,302	0.20%
UTILITIES	66	333,806,700	333,806,700	50.22%
BUSINESS PERSONAL PROPERTY	85	3,469,314	3,469,314	0.52%
INDUSTRIAL PERSONAL PROPERTY	64	14,741,810	14,741,810	2.22%
MOBILE HOME ONLY	144	4,263,464	4,088,154	0.62%
REAL PROPERTY INVENTORY	7159	29,643,395	29,643,395	4.46%
TOTALLY EXEMPT PROPERTY	1969	77,577,971	-	0.00%



2022 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

Printed on: 07/22/2022 7:58 PM

Property Count: 57,454 ARB Approved Totals

Land		Value			
Homesite		5,389,007			
Non-Homesite		272,669,272			
Ag Market		252,598,304			
Timber Market		0	Total Land	+ 530,656,583	
Improvement		Value			
Homesite		29,214,922	Total Improvements	+ 81,629,312	
Non-Homesite		52,414,390			
Non Real		Count	Value		
Personal Property	264	352,233,094	Total Non Real	+ 353,542,526	
Mineral Property	117	1,309,432	Market Value	= 965,828,421	
Autos	0	0			
Ag		Non Exempt	Exempt		
Total Productivity Market	252,487,466	110,838	Productivity Loss	- 221,080,827	
Ag Use	31,406,639	5,450	Appraised Value	= 744,747,594	
Timber Use	0	0	Homestead Cap	- 866,072	
	221,080,827	105,388	Assessed Value	= 743,881,522	
				Total Exemptions Amount	- 79,246,298
				(Breakdown on Next Page)	
				Net Taxable	= 664,635,224

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 4,281,227.86 = 664,635,224 * (0.644147 / 100)

Tax Increment Finance Value 0
 Tax Increment Finance Levy 0.00



2022 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

Printed on: 07/22/2022 7:58 PM

Property Count: 57,455 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	52	0	0	0
DV1	14	0	87,682	87,682
DV2	7	0	63,144	63,144
DV3	7	0	74,000	74,000
DV3S	1	0	240	240
DV4	34	0	314,441	314,441
DV4S	3	0	24,081	24,081
DVHS	16	0	1,178,354	1,178,354
EX	5	0	149,382	149,382
EX366	60	0	34,751	34,751
EX-XN	5	0	158,323	158,323
EX-XV	1,900	0	76,369,398	76,369,398
HS	678	0	0	0
OV65	266	789,502	0	789,502
OV65S	1	3,000	0	3,000
Totals		792,502	78,453,796	79,246,298



2022 Certified Totals

As of Certification

CDC - CITY OF DELL CITY

Printed on: 07/22/2022 7:58 PM

Property Count: 411 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	51,847	51,847
EX366	15	0	15,808	15,808
EX-XN	2	0	77,627	77,627
EX-XV	37	0	916,218	916,218
HS	65	0	0	0
OV65	34	169,836	0	169,836
Totals		169,836	1,081,000	1,250,836



2022 Certified Totals

As of Certification

HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1

Printed on: 07/22/2022 7:58 PM

Property Count: 11,788 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	27	0	0	0
DV1	1	0	5,000	5,000
DV3	2	0	22,000	22,000
DV4	4	0	47,217	47,217
DV4S	1	0	12,000	12,000
DVHS	2	0	72,314	72,314
EX366	18	0	13,861	13,861
EX-XN	2	0	40,898	40,898
EX-XV	266	0	20,574,101	20,574,101
HS	338	0	0	0
OV65	112	0	0	0
Totals		0	20,787,391	20,787,391



2022 Certified Totals

As of Certification

HES2 - HUDSPETH EMERGENCY SERVICES DISTRICT #2

Printed on: 07/22/2022 7:58 PM

Property Count: 44,959 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	13	0	82,682	82,682
DV2	7	0	63,144	63,144
DV3	5	0	52,000	52,000
DV3S	1	0	240	240
DV4	30	0	267,224	267,224
DV4S	2	0	12,081	12,081
DVHS	14	0	1,106,040	1,106,040
EX	5	0	149,382	149,382
EX366	47	0	26,616	26,616
EX-XN	3	0	117,425	117,425
EX-XV	1,635	0	55,872,097	55,872,097
Totals		0	57,748,931	57,748,931



2022 Certified Totals

As of Certification

SAL - CULBERSON COUNTY ALLAMOORE CSD

Printed on: 07/22/2022 7:58 PM

Property Count: 3,871 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	4,500	4,500
DV3	1	0	0	0
DV4	2	0	5,433	5,433
DV4S	1	0	6,400	6,400
EX366	4	0	834	834
EX-XV	104	0	6,840,687	6,840,687
HS	8	0	246,632	246,632
OV65	6	0	30,000	30,000
Totals		0	7,134,486	7,134,486



2022 Certified Totals

As of Certification

SDC - DELL CITY ISD

Printed on: 07/22/2022 7:58 PM

Property Count: 12,023 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	5	0	10,000	10,000
DV1	6	0	32,533	32,533
DV2	1	0	1,492	1,492
DV3S	1	0	240	240
DV4	4	0	31,851	31,851
DV4S	1	0	5,681	5,681
DVHS	3	0	26,209	26,209
EX	2	0	138,007	138,007
EX366	25	0	17,769	17,769
EX-XN	2	0	77,627	77,627
EX-XV	694	0	7,307,969	7,307,969
HS	118	323,755	3,062,404	3,386,159
OV65	67	0	144,178	144,178
Totals		323,755	10,855,960	11,179,715



2022 Certified Totals

As of Certification

SFH - FT HANCOCK ISD

Printed on: 07/22/2022 7:58 PM

Property Count: 25,156 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	38	0	118,693	118,693
DV1	6	0	27,120	27,120
DV2	4	0	18,911	18,911
DV3	6	0	62,000	62,000
DV4	20	0	181,038	181,038
DV4S	1	0	12,000	12,000
DVHS	9	0	509,443	509,443
EX366	22	0	17,072	17,072
EX-XN	3	0	80,696	80,696
EX-XV	487	0	26,063,370	26,063,370
HS	445	0	13,220,619	13,220,619
OV65	155	0	555,001	555,001
OV65S	1	0	10,000	10,000
Totals		0	40,875,963	40,875,963



2022 Certified Totals

As of Certification

SSB - SIERRA BLANCA ISD

Printed on: 07/22/2022 7:58 PM

Property Count: 15,684 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	9	0	20,000	20,000
DV1	1	0	2,592	2,592
DV2	2	0	0	0
DV4	8	0	53,076	53,076
DVHS	4	0	45,618	45,618
EX	3	0	11,375	11,375
EX366	22	0	13,405	13,405
EX-XV	616	0	36,234,172	36,234,172
HS	107	0	3,278,784	3,278,784
OV65	38	0	102,909	102,909
Totals		0	39,761,931	39,761,931



2022 Certified Totals

As of Certification

WFH - FT HANCOCK WCID

Printed on: 07/22/2022 7:58 PM

Property Count: 692 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	12	0	0	0
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
DVHS	1	0	11,080	11,080
EX366	15	0	12,486	12,486
EX-XN	2	0	40,898	40,898
EX-XV	36	0	1,868,896	1,868,896
HS	130	0	0	0
OV65	53	0	0	0
Totals		0	1,955,360	1,955,360



2022 Certified Totals

As of Certification

WHU - HCU WATER CONS DIST

Printed on: 07/22/2022 7:58 PM

Property Count: 10,979 Grand 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	19,851	19,851
DV4S	1	0	5,681	5,681
DVHS	2	0	126,209	126,209
EX	2	0	138,007	138,007
EX366	19	0	17,333	17,333
EX-XN	2	0	77,627	77,627
EX-XV	661	0	5,139,860	5,139,860
HS	109	0	0	0
OV65	61	0	0	0
Totals		0	5,571,308	5,571,308