## 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 used 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.

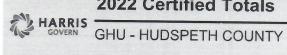
To receive an exemption or special valuation, the property owner must file a valid application with the appraisal district.

#### **APPRAISAL DISTRICT VALUATION INFORMATION**

TAXING UNIT	<b>2022 NET TAXABLE VALUE</b>	<b>2022 TAX RATE (PER \$100 VALUE)</b>
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 #3	\$66,972,533	0.2788

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

PROPERTY TYPE	PARCELS	<b>MARKET VALUE</b>	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	1	0.00%



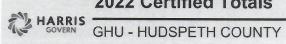
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Property Count: 57,454	ARB Approved Totals			73884	
Land		Value			
Homesite		5,389,007			
Non-Homesite		272,669,272			
Ag Market		252,598,304			
Timber Market		0	Total Land	+	530,656,583
Improvement		Value			
Homesite		29,214,922			
Non-Homesite		52,414,390	Total Improvements	+	81,629,312
Non Real	Count	Value			
Personal Property	264	352,233,094			
Mineral Property	117	1,309,432			
Autos	0	0	Total Non Real	+	353,542,526
			Market Value	=	965,828,421
Ag	Non Exempt	Exempt			
Total Productivity Market	252,487,466	110,838			
Ag Use	31,406,639	5,450	Productivity Loss	-	221,080,827
Timber Use	0	0	Appraised Value	=	744,747,594
	221,080,827	105,388			
			Homestead Cap	-	866,072
			Assessed Value	=	743,881,522
			<b>Total Exemptions Amount</b>	_	79,246,298
			(Breakdown on Next Page)		7 3,2 13,233
			Net Taxable	=	664,635,224
APPROXIMATE TOTAL LEVY = NET 4,281,227.86 = 664,635,224 * (0.6441)					
Tax Increment Finance Value		0			

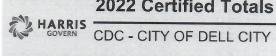
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Tax Increment Finance Levy



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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	



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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				



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# HARRIS HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1

Property Count: 11,788 G	rand 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			



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HES2 - HUDSPETH EMERGENCY SERVICES DISTRICT #2

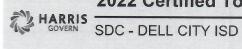
Property Count: 44,959 Gran	d Totals		The second second				
Exemption Breakdown							
Exemption	Count	Local	State	Total			
DV1	13	0	82,682	82,682			
DV2	7	0	63,144	63,144			
DV3	5	0	52,000	52,000			
DV3S	1	0	240	240			
DV4	30	0	267,224	267,224			
DV4S	2	0	12,081	12,081			
DVHS	14	0	1,106,040	1,106,040			
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			



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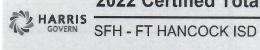
HARRIS SAL - CULBERSON COUNTY ALLAMOORE CSD

Property Count: 3,871 G	rand 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			



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Property Count: 12,023 Gran	d Totals	THE RESERVE TO SERVE		
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

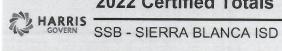


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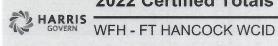
Property Count: 25,156 Grand Totals							
Exemption Breakdown							
Exemption	Count	Local	State	Total			
DP	38	0	118,693	118,693			
DV1	6	0	27,120	27,120			
DV2	4	0	18,911	18,911			
DV3	6	0	62,000	62,000			
DV4	20	0	181,038	181,038			
DV4S	1	0	12,000	12,000			
DVHS	9	0	509,443	509,443			
EX366	22	0	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			

Page 68 of 102



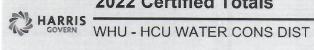
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Property Count: 15,684 Gra	and Totals			No Dollar Broken				
Exemption Breakdown								
Exemption	Count	Local	State	Total				
DP	9	0	20,000	20,000				
DV1	1	0	2,592	2,592				
DV2	2	0	0	0				
DV4	8	0	53,076	53,076				
DVHS	4	0	45,618	45,618				
EX	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				



As of Certification

Property Count: 692 Gran	d 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			



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Property Count: 10,979 Gra	nd 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