

HUDSPETH APPRAISAL DISTRICT ANNUAL REPORT FOR 2023
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 \$100,000, School Over 65 \$10,000, and the Disabled Veterans Exemption which is \$7,500 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.

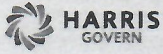
To receive an exemption or special valuation, the property owner must file a valid application with the appraisal district.

APPRAISAL DISTRICT VALUATION INFORMATION

| TAXING UNIT | 2023 NET TAXABLE VALUE | 2023 TAX RATE (PER \$100 VALUE) |
|-----------------------------|-------------------------------|--|
| Hudspeth County | \$681,858,603 | 0.617020626 |
| Dell City I. S. D. | \$71,077,469 | .7830 |
| Fort Hancock I. S. D. | \$306,116,726 | .7730 |
| Sierra Blanca I. S. D. | \$186,381,626 | 1.2752 |
| Culberson-Allamore I. S. D. | \$95,072,779 | 1.2247 |
| City Dell City | \$9,894,608 | .5730 |
| Hudspeth County ESD #1 | \$170,668,114 | .0900 |
| Hudspeth County ESD #2 | \$508,993,832 | .0866 |
| Fort Hancock WCID #1 | \$17,491,207 | 0.4480969 |
| Hudspeth County UGWCD #1 | \$69,755,363 | 0.2788 |

**2023 NET TAXABLE VALUE BY CATEGORY AND PERCENTAGE OF TAX BASE (58,182 PARCELS)
HUDSPETH COUNTY**

| PROPERTY TYPE | PARCELS | MARKET VALUE | TAXABLE VALUE | PERCENTAGE |
|------------------------------|----------------|---------------------|----------------------|-------------------|
| SINGLE FAMILY DWELLING | 1260 | 44,377,911 | 41,989,586 | 6.16% |
| MULTI FAMILY DWELLING | 4 | 252,838 | 252,838 | 0.04% |
| VACANT LOTS | 2859 | 17,012,477 | 17,002,419 | 2.49% |
| COLONIA LOTS AND LAND TRACTS | 23744 | 7,584,599 | 7,584,033 | 1.11% |
| QUALIFIED AG USE | 3700 | 251,427,141 | 31,290,574 | 4.59% |
| NON - QUALIFIED ACREAGE | 17810 | 183,507,780 | 182,509,764 | 26.77% |
| FARM/RANCH BUILDINGS | 112 | 1,662,545 | 1,660,547 | 0.24% |
| COMMERCIAL REAL ESTATE | 324 | 6,793,699 | 6,783,030 | 0.99% |
| INDUSTRIAL REAL ESTATE | 9 | 1,669,864 | 1,669,864 | 0.24% |
| MINERALS | 101 | 1,302,504 | 1,302,504 | 0.19% |
| UTILITIES | 66 | 340,824,470 | 340,827,471 | 49.99% |
| BUSINESS PERSONAL PROPERTY | 89 | 3,997,184 | 3,997,184 | 0.59% |
| INDUSTRIAL PERSONAL PROPERTY | 63 | 14,621,846 | 14,621,846 | 2.14% |
| MOBILE HOME ONLY | 141 | 4,294,399 | 4,181,065 | 0.61% |
| REAL PROPERTY INVENTORY | 6337 | 26,185,878 | 26,185,878 | 3.84% |
| TOTALLY EXEMPT PROPERTY | 1969 | 77,306,200 | - | 0.00% |



2023 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

Printed on: 07/19/2023 5:26 PM

Property Count: 58,182 ARB Approved Totals

| Land | | Value | | | | |
|---------------------------|-----|-------------------|---------------|---------------------------------|---|--------------------|
| Homesite | | 5,513,766 | | | | |
| Non-Homesite | | 280,997,179 | | | | |
| Ag Market | | 251,537,979 | | | | |
| Timber Market | | 0 | | | | |
| Improvement | | Value | | | | |
| Homesite | | 30,355,434 | | | | |
| Non-Homesite | | 53,206,463 | | | | |
| Non Real | | Count | Value | | | |
| Personal Property | 269 | | 359,908,880 | | | |
| Mineral Property | 116 | | 1,304,634 | | | |
| Autos | 0 | | 0 | | | |
| Ag | | Non Exempt | Exempt | | | |
| Total Productivity Market | | 251,427,141 | 110,838 | | | |
| Ag Use | | 31,290,673 | 5,450 | | | |
| Timber Use | | 0 | 0 | | | |
| | | 220,136,468 | 105,388 | | | |
| | | | | Total Land | + | 538,048,924 |
| | | | | Total Improvements | + | 83,561,897 |
| | | | | Total Non Real | + | 361,213,514 |
| | | | | Market Value | = | 982,824,335 |
| | | | | Productivity Loss | - | 220,136,468 |
| | | | | Appraised Value | = | 762,687,867 |
| | | | | Homestead Cap | - | 948,511 |
| | | | | Assessed Value | = | 761,739,356 |
| | | | | Total Exemptions Amount | - | 79,880,753 |
| | | | | (Breakdown on Next Page) | | |
| | | | | Net Taxable | = | 681,858,603 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 4,294,332.53 = 681,858,603 * (0.629798 / 100)

Tax Increment Finance Value 0
 Tax Increment Finance Levy 0.00



2023 Certified Totals

As of Certification

GHU - HUDSPETH COUNTY

Printed on: 07/19/2023 5:26 PM

Property Count: 58,215 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------------|-------------------|-------------------|
| DP | 50 | 0 | 0 | 0 |
| DV1 | 13 | 0 | 82,682 | 82,682 |
| DV2 | 6 | 0 | 55,644 | 55,644 |
| DV3 | 6 | 0 | 58,217 | 58,217 |
| DV3S | 1 | 0 | 240 | 240 |
| DV4 | 37 | 0 | 328,241 | 328,241 |
| DV4S | 3 | 0 | 24,081 | 24,081 |
| DVHS | 17 | 0 | 1,250,946 | 1,250,946 |
| EX | 5 | 0 | 190,392 | 190,392 |
| EX366 | 61 | 0 | 33,894 | 33,894 |
| EX-XN | 5 | 0 | 139,040 | 139,040 |
| EX-XU | 4 | 0 | 146,688 | 146,688 |
| EX-XV | 1,895 | 0 | 76,796,186 | 76,796,186 |
| HS | 687 | 0 | 0 | 0 |
| OV65 | 262 | 774,502 | 0 | 774,502 |
| OV65S | 1 | 3,000 | 0 | 3,000 |
| Totals | | 777,502 | 79,106,251 | 79,883,753 |



2023 Certified Totals

As of Certification

CDC - CITY OF DELL CITY

Printed on: 07/19/2023 5:26 PM

Property Count: 414

Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------------|------------------|------------------|
| DV1 | 1 | 0 | 12,000 | 12,000 |
| EX | 1 | 0 | 92,857 | 92,857 |
| EX366 | 18 | 0 | 18,813 | 18,813 |
| EX-XN | 2 | 0 | 33,172 | 33,172 |
| EX-XV | 37 | 0 | 1,134,380 | 1,134,380 |
| HS | 65 | 0 | 0 | 0 |
| OV65 | 34 | 170,000 | 0 | 170,000 |
| Totals | | 170,000 | 1,291,222 | 1,461,222 |

2023 Certified Totals

As of Certification



HES - HUDSPETH EMERGENCY SERVICES DISTRICT #1

Printed on: 07/19/2023 5:26 PM

Property Count: 11,811 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|-------------------|-------------------|
| DP | 26 | 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 | 69,824 | 69,824 |
| EX366 | 19 | 0 | 16,592 | 16,592 |
| EX-XN | 2 | 0 | 66,070 | 66,070 |
| EX-XU | 2 | 0 | 67,960 | 67,960 |
| EX-XV | 266 | 0 | 20,557,123 | 20,557,123 |
| HS | 348 | 0 | 0 | 0 |
| OV65 | 110 | 0 | 0 | 0 |
| Totals | | 0 | 20,863,786 | 20,863,786 |

2023 Certified Totals

As of Certification



HES2 - HUDSPETH EMERGENCY SERVICES DISTRICT #2

Printed on: 07/19/2023 5:26 PM

Property Count: 45,695 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|-------------------|-------------------|
| DV1 | 12 | 0 | 77,682 | 77,682 |
| DV2 | 6 | 0 | 55,644 | 55,644 |
| DV3 | 4 | 0 | 36,217 | 36,217 |
| DV3S | 1 | 0 | 240 | 240 |
| DV4 | 33 | 0 | 281,024 | 281,024 |
| DV4S | 2 | 0 | 12,081 | 12,081 |
| DVHS | 15 | 0 | 1,181,122 | 1,181,122 |
| EX | 5 | 0 | 190,392 | 190,392 |
| EX366 | 49 | 0 | 27,507 | 27,507 |
| EX-XN | 3 | 0 | 72,970 | 72,970 |
| EX-XU | 2 | 0 | 78,728 | 78,728 |
| EX-XV | 1,630 | 0 | 56,315,863 | 56,315,863 |
| Totals | | 0 | 58,329,470 | 58,329,470 |

2023 Certified Totals

As of Certification



SAL - CULBERSON COUNTY ALLAMOORE CSD

Printed on: 07/19/2023 5:26 PM

Property Count: 4,325 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|------------------|------------------|
| DV1 | 1 | 0 | 4,500 | 4,500 |
| 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 | 6 | 0 | 187,512 | 187,512 |
| OV65 | 5 | 0 | 30,000 | 30,000 |
| Totals | | 0 | 7,075,366 | 7,075,366 |



2023 Certified Totals

As of Certification

SDC - DELL CITY ISD

Printed on: 07/19/2023 5:26 PM

Property Count: 12,207 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------------|-------------------|-------------------|
| DP | 5 | 0 | 10,000 | 10,000 |
| DV1 | 5 | 0 | 32,533 | 32,533 |
| DV3 | 1 | 0 | 0 | 0 |
| DV3S | 1 | 0 | 240 | 240 |
| DV4 | 4 | 0 | 31,851 | 31,851 |
| DV4S | 1 | 0 | 5,681 | 5,681 |
| DVHS | 3 | 0 | 29,394 | 29,394 |
| EX | 2 | 0 | 179,017 | 179,017 |
| EX366 | 28 | 0 | 20,563 | 20,563 |
| EX-XN | 2 | 0 | 33,172 | 33,172 |
| EX-XV | 692 | 0 | 7,774,326 | 7,774,326 |
| HS | 118 | 350,887 | 3,097,865 | 3,448,752 |
| OV65 | 66 | 0 | 159,207 | 159,207 |
| Totals | | 350,887 | 11,373,849 | 11,724,736 |



2023 Certified Totals

As of Certification

SFH - FT HANCOCK ISD

Printed on: 07/19/2023 5:26 PM

Property Count: 25,235 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|-------------------|-------------------|
| DP | 37 | 0 | 125,023 | 125,023 |
| DV1 | 6 | 0 | 27,120 | 27,120 |
| DV2 | 4 | 0 | 18,911 | 18,911 |
| DV3 | 5 | 0 | 52,000 | 52,000 |
| DV4 | 23 | 0 | 194,038 | 194,038 |
| DV4S | 1 | 0 | 12,000 | 12,000 |
| DVHS | 10 | 0 | 568,107 | 568,107 |
| EX366 | 22 | 0 | 17,569 | 17,569 |
| EX-XN | 3 | 0 | 105,868 | 105,868 |
| EX-XU | 4 | 0 | 146,688 | 146,688 |
| EX-XV | 486 | 0 | 26,053,026 | 26,053,026 |
| HS | 458 | 0 | 13,818,665 | 13,818,665 |
| OV65 | 154 | 0 | 578,962 | 578,962 |
| OV65S | 1 | 0 | 10,000 | 10,000 |
| Totals | | 0 | 41,727,977 | 41,727,977 |



2023 Certified Totals

As of Certification

SSB - SIERRA BLANCA ISD

Printed on: 07/19/2023 5:26 PM

Property Count: 15,727 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|-------------------|-------------------|
| DP | 8 | 0 | 20,000 | 20,000 |
| DV1 | 1 | 0 | 2,673 | 2,673 |
| DV2 | 2 | 0 | 12,000 | 12,000 |
| DV4 | 8 | 0 | 53,876 | 53,876 |
| DVHS | 4 | 0 | 47,281 | 47,281 |
| EX | 3 | 0 | 11,375 | 11,375 |
| EX366 | 25 | 0 | 17,425 | 17,425 |
| EX-XV | 614 | 0 | 36,204,947 | 36,204,947 |
| HS | 105 | 0 | 3,255,196 | 3,255,196 |
| OV65 | 37 | 0 | 113,008 | 113,008 |
| Totals | | 0 | 39,737,781 | 39,737,781 |



2023 Certified Totals

As of Certification

WFH - FT HANCOCK WCID

Printed on: 07/19/2023 5:26 PM

Property Count: 693 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 | 10,073 | 10,073 |
| EX366 | 15 | 0 | 11,863 | 11,863 |
| EX-XN | 2 | 0 | 66,070 | 66,070 |
| EX-XV | 36 | 0 | 1,850,641 | 1,850,641 |
| HS | 134 | 0 | 0 | 0 |
| OV65 | 52 | 0 | 0 | 0 |
| Totals | | 0 | 1,960,647 | 1,960,647 |



2023 Certified Totals

As of Certification

WHU - HCU WATER CONS DIST

Printed on: 07/19/2023 5:26 PM

Property Count: 11,163 Grand Totals

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------|------------------|------------------|
| DP | 4 | 0 | 0 | 0 |
| DV1 | 4 | 0 | 34,000 | 34,000 |
| DV3 | 1 | 0 | 6,217 | 6,217 |
| DV3S | 1 | 0 | 240 | 240 |
| DV4 | 3 | 0 | 19,851 | 19,851 |
| DV4S | 1 | 0 | 5,681 | 5,681 |
| DVHS | 2 | 0 | 129,394 | 129,394 |
| EX | 2 | 0 | 179,017 | 179,017 |
| EX366 | 22 | 0 | 20,035 | 20,035 |
| EX-XN | 2 | 0 | 33,172 | 33,172 |
| EX-XV | 659 | 0 | 5,606,217 | 5,606,217 |
| HS | 109 | 0 | 0 | 0 |
| OV65 | 60 | 0 | 0 | 0 |
| Totals | | 0 | 6,033,824 | 6,033,824 |