

# El Paso Central Appraisal District 2022 Annual Report



# EL PASO CENTRAL APPRAISAL DISTRICT

Dear El Paso County Citizens and Property Owners,

It is my pleasure to present the 2022 Annual Report of the El Paso Central Appraisal District. The annual report provides general information regarding new legislation affecting the District, market value, exemptions, protests and appeals, and statistics that illustrate the results of the appraisal process.

The staff of the El Paso Central Appraisal District and I, are committed to providing timely and accurate appraisal services in a manner that delivers fair and equitable treatment for all of El Paso County citizens and property owners. Their hard work and dedication resulted in the timely certification of our appraised values to the taxing units. The property taxes generated from these appraisals provide an essential source of revenue to support El Paso County, its public schools, cities and special districts.

The El Paso Central Appraisal District endeavors to be the leading government organization in the State of Texas. The goal of the District is to stand by our motto “Professionals Putting People First”. The philosophy of when treated fairly and with professionalism, the public is willing to pay their fair share to support the services provided by local government.

I thank you for taking the time to review the Annual Report and hope that you will be better informed of the laws, exemptions and appraisal results of the El Paso Central Appraisal District.

Sincerely,

*Dinah L. Kilgore, RPA*

EPCAD Executive Director/Chief Appraiser

## Table of Contents

I. INTRODUCTION .....	4
II. COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES.....	5
III. LEGISLATIVE UPDATE INFORMATION .....	7
IV. TEXAS PROPERTY CLASSIFICATION.....	10
V. EPCAD PARCEL SUMMARY.....	12
VI. EPCAD 2022 NEW VALUE.....	13
VII. TEXAS PROPERTY TAX EXEMPTIONS .....	14
VIII. EPCAD FULL AND PARTIAL EXEMPT PROPERTIES.....	19
IX. HEARINGS AND APPEALS .....	20
X. RATIO STUDY STATISTICAL DEFINITIONS .....	21
XI. RATIO STUDIES.....	22
XII. NEIGHBORHOOD RATIO STUDIES .....	24
XIII. SUMMARY .....	26

## I. INTRODUCTION

The El Paso Central Appraisal District (CAD) has prepared and published this report to provide our citizens and taxpayers with recap of the District's achievements and results.

The CAD is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the CAD. The Tax Code and Tax Rules are administered by the Comptroller of Public accounts through the Property Tax Assistance Division.

A nine-member board of directors, appointed by the taxing units with voting entitlement within the boundaries of El Paso County, constitutes the CAD's governing body. The Executive Director/Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the CAD.

The CAD is responsible for local property tax appraisal and exemption administration for forty-four (44) jurisdictions or taxing units in the county. Each taxing unit, such as the county, city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. CAD appraisals allocate the year's tax burden based on each taxable property's January 1 market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

CAD appraises all taxable property at its "market value" as of January 1 except as otherwise provided by the Tax Code. Under the tax code Section 1.04, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and

- both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

CAD uses specific information about each property to calculate the appraised value of real estate. We compare that information with the data for similar properties, and with recent market data using computer-assisted appraisal programs, and recognized appraisal methods and techniques. The CAD follows the standards of the International Association of Assessing Officers (IAAO) regarding its mass appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the CAD contracts for professional valuation services, the contract with the appraisal firm requires adherence to similar professional standards.

In 2012, the International Association of Assessing Officers awarded the Certificate of Excellence in Appraisal Administration (CEAA) to the El Paso Central Appraisal District. As of 2022, 59 other assessing organizations in the world have received the award. We recertified in September of 2018 for this designation. The district now proudly displays the CEAA logo on all communications and publications. The district marked this achievement by revising our motto from “People Helping People” to “Professionals Putting People First”.

## **II. COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES**

### **El Paso Central Appraisal District Requirements and Responsibilities**

The Texas Property Tax Code governs the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors appointed by the taxing units constitutes the district’s governing body.

The El Paso Central Appraisal District is required to determine the market value of taxable property and the prescribed equalization. Appraisal districts are required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices. An Appraisal Review Board hears disagreements between property owners and the appraisal district about the value and/or the taxability of property.

Appraisal districts do not set tax rates or the amount of taxes owed.

## **State of Texas**

The Texas Comptroller's Property Tax Assistance Division closely monitors appraisal districts for their accuracy in valuing property.

In 2010, Property Tax Assistance Division began alternating, every other year, between a Property Value Study and a Methods and Assistance Program review for each central appraisal district.

### **Property Value Study**

The Property Value Study has two functions:

1. Assess the median level of appraisal for an appraisal district; and
2. Determine if the values are at or near market value, for school funding purposes.

The State of Texas Comptroller's office, conducts a biennial Property Value Study for each school district for state funding purposes. This study determines if the property values within a school district are at or near market value. This is done for equitable school funding. The state sends more money to those districts that are less able to raise money locally because of insufficient taxable property. Each appraisal district must have a ratio between 95% - 105%. When local values are more than 5% below state values, the school district could receive fewer state dollars because the funding formulas will use state values to calculate funding. Through a Comptroller appeals process, a school district can contest the State values. In any case, the differences in the State Comptroller and appraisal district values can be critical for school districts and the appraisal districts that serve them. Each central appraisal district reports the appraised values based on the Comptroller's Property Tax Assistance Division property classification codes by school district. It is the overall goal of El Paso Central Appraisal District to be Property Value Study compliant.

### **Methods and Assistance Program Review**

Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operating and appraisal standards, and procedures and methodology at least once every 2 years. The Methods and Assistance Program review checks and ensures that appraisal districts are compliant with International Association of Assessing Officers standards and Property Tax Assistance Division standards.

### III. LEGISLATIVE UPDATE INFORMATION

The Legislature of the State of Texas, operating under the biennial system, convenes its regular sessions every odd-numbered year. During 2021, the 87<sup>th</sup> Texas Legislature passed the following Bills that affect the operations of El Paso Central Appraisal District:

1. **HB 115** Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals. *Effective Date: 1/1/2022*
2. **HB 533** Relating to ad valorem tax sales of personal property seized under a tax warrant. *Effective Date: 9/1/2021*
3. **HB 988** Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest. *Effective Date: 1/1/2022*
4. **HB 1082** Relating to the availability of personal information of an elected public officer. *Effective Date: 5/19/2021*
5. **HB 1090** Relating to the appraisal for ad valorem tax purposes of property that was erroneously omitted from an appraisal roll in a previous year. *Effective Date: 9/1/2021*
6. **HB 1118** Relating to state agency and local government compliance with cybersecurity training requirements. *Effective Date: 5/18/2021*
7. **HB 1197** Relating to the period for which certain land owned by a religious organization for the purpose of expanding a place of religious worship or constructing a new place of religious worship may be exempted from ad valorem taxation. *Effective Date: 1/1/2022*
8. **HB 1428** Relating to procurement by a political subdivision of a contingent fee contract for legal services. *Effective Date: 9/1/2021*
9. **HB 2535** Relating to the appraisal for ad valorem tax purposes of real property that includes improvements used for the noncommercial production of food for personal consumption. *Effective Date: 1/1/2022*
10. **HB 2723** Relating to public notice of the availability on the Internet of property-tax-related information. *Effective Date: 6/3/2021*
11. **HB 2941** Relating to the appointment of appraisal review board members. *Effective Date: 6/7/2021*



12. **HB 3629** Relating to the date a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person or disabled veteran expires.  
*Effective Date: 9/1/2021*
13. **HB3786** Relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically. *Effective Date: 9/1/2021*
14. **HB 3788** Relating to the training and education of appraisal review board members. *Effective Date: 1/1/2022*
15. **HB 3833** Relating to the additional ad valorem tax and interest imposed as a result of a change in the use of certain land. *Effective Date: 6/15/2021*
16. **HB 3971** Relating to the appraisal for ad valorem tax purposes of residential real property located in a designated historic district. *Effective Date: 1/1/2022*
17. **HJR 125** Proposing a constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years. *Effective Date: 11/2/2021*
18. **SB 56** Relating to the availability of personal information of a current or former federal prosecutor or public defender. *Effective Date: 6/14/2021*
19. **SB 8** Relating to the authority of a person who acquires a residence homestead to receive an ad valorem tax exemption for the homestead in the year in which the property was acquired.  
*Effective Date: 1/1/2022*
20. **SB 12** Relating to the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead. *This act takes effect January 1, 2023 but only if SJR 2 is approved by the voters.*
21. **SB 58** Relating to purchasing of cloud computing services by a political subdivision. *Effective Date: 6/3/2021*
22. **SB 63** Relating to the system for appraising property for ad valorem tax purposes. *Effective Date: 9/1/2021*
23. **SB 113** Relating to community land trusts. *Effective Date: 9/1/2021*
24. **SB 334** Relating to disclosure under the public information law of certain records of an appraisal district. *Effective Date: 6/14/2021*
25. **SB 611** Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty. *Effective January 1, 2022 except Section 2 which becomes effective January 1, 2022 on adoption of SJR 35.*



26. **SB 725** Relating to the qualification of land for appraisal for ad valorem tax purposes as agricultural land and the liability for the additional tax imposed on such land if the use of the land changes as a result of a condemnation. *Effective Date: 9/1/2021*
27. **SB 742** Relating to installment payments of ad valorem taxes on property in a disaster area. *Effective Date: 6/7/2021*
28. **SB 794** Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran. *Effective Date: 1/1/2022*
29. **SB 841** Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions. *Effective Date: 6/14/2021*
30. **SB 916** Relating to information regarding certain noncompliance by an appraisal district in the Texas Department of Licensing and Regulation records of a professional property tax appraiser serving as chief appraiser for the district. *Effective Date: 9/1/2021*
31. **SB 1088** Relating to the applicability of provisions entitling certain lessees to receive a copy of a notice of appraised value delivered to a property owner by the chief appraiser of an appraisal district. *Effective Date: 9/1/2021*
32. **SB 1134** Relating to address confidentiality on certain documents for certain federal officials and family members of certain federal officials or federal or state court judges. *Effective Date: 9/1/2021*
33. **SB 1225** Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law. *Effective Date: 9/1/2021*
34. **SB 1245** Relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values. *Effective Date: 9/1/2021*
35. **SB 1257** Relating to the information required to be provided by the chief appraiser of an appraisal district to the comptroller in connection with the comptroller's central registry of reinvestment zones. *Effective Date: 9/1/2021*
36. **SB 1421** Relating to the correction of an ad valorem tax appraisal roll and related appraisal records. *Effective Date: 9/1/2021*
37. **SB 1427** Relating to the applicability of the temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster. *Effective Date: 6/16/2021*
38. **SB 1449** Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount. *Effective Date: 1/1/2022*
39. **SB 1764** Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale. *Effective Date: 6/16/2021*

40. **SB 1854** Relating to an appeal through binding arbitration of an appraisal review board order determining a protest concerning a residence homestead for which the property owner has elected to defer. *Effective Date: 9/1/2021*
41. **SB 1919** Relating to the authority of a property owner to participate by videoconference at a protest hearing by an appraisal review board. *Effective Date: 9/1/2021*
42. **SJR 35** Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market of the residence homestead. *Effective Date: 11/2/2021*

## IV. TEXAS PROPERTY CLASSIFICATION

The state utilizes the following property classifications to provide a standardized system of reporting property types:

Category	Property Type	Description
A	<b>Real Property: Single-family Residential</b>	House, condominiums and mobile homes located on land owned by the occupant.
B	<b>Real Property: Multifamily Residential</b>	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments, but not motels or hotels
C1	<b>Real Property: Vacant Lots and Tracts</b>	Vacant land parcels typically most suited for use as a building site. They are usually located within or adjacent to cities with no minimum or maximum size requirements and do not have the potential to qualify for agricultural use.
C2	<b>Real Property: Colonial Lots and Tracts</b>	Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads.
D1	<b>Real Property: Qualified Open-space Land</b>	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1- d-1, and Tax Code Chapter 23, Subchapters C, D, E and H.
D2	<b>Real Property: Farm and Ranch Improvements on Qualified Open-space Land</b>	Improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.
E	<b>Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements</b>	Includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.
F1	<b>Real Property: Commercial</b>	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	<b>Real Property: Industrial</b>	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	<b>Real Property: Oil and Gas, Minerals and Other Subsurface Interests</b>	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.

H	H1	<b>Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes</b>	Privately owned automobiles, motorcycles and light trucks not used to produce income
	H2	<b>Tangible Personal Property: Goods in Transit</b>	Personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253.
	J	<b>Real and Personal Property: Utilities</b>	All real and tangible personal property of utility companies and co-ops (railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies).
	L1	<b>Personal Property: Commercial</b>	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
	L2	<b>Personal Property: Industrial and Manufacturing</b>	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
	M	<b>Mobile Homes and Other Tangible Personal Property</b>	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes, and mobile homes on rented or leased land
	N	<b>Intangible Personal Property</b>	All taxable intangible property not otherwise classified.
	O	<b>Real Property: Residential Inventory</b>	Residential real property inventory held for sale and appraised as provided by Tax Code, 23.12.
	S		Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business' total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.
		<b>Special Inventory</b>	
X		<b>Exempt Property</b>	Exempt property must have the qualifications found in law, mainly the Tax Code. Owners of certain exempt properties need not file applications: Public Property (Section 11.11), Implements of Husbandry (Section 11.161), Family Supplies (Section 11.15), and Farm Products (Section 11.16). Other exemptions have local option provisions for taxation (Sections 11.111, 11.14, 11.24, 11.251, 11.252, 11.253, and 11.32). Yet other exemptions are partial, such as residence homestead exemptions and organizations constructing or rehabilitation low income housing. Businesses operating in a foreign trade zone usually seek tax-exempt status for their inventory (imported goods) through renditions.

*\*Source: Texas Property Tax Assistance Property Classification Guide, January 2022*

## V. EPCAD PARCEL SUMMARY

The following chart represents the number of accounts in each category and the market value of that category.

### 2022 Parcel Summary & Market Value

State Code	Parcel Count	2022 Market Value
A	231,356	42,869,158,363
B	8,227	3,373,771,467
C1	12,749	749,667,121
C2	96,943	17,038,972
D1	2,574	269,792,616
D2	111	10,781,478
E	7,735	353,619,782
F1	11,445	9,671,676,389
F2	235	1,174,538,956
G3	3	11,673
H1	42	199,802,757
J	734	1,084,285,522
L1	25,303	5,358,371,221
L2	340	2,277,386,104
M1	16,002	227,823,476
O	7,267	401,799,017
S	752	256,348,918
X	13,918	6,097,565,888
<b>Total</b>	<b>435,736</b>	<b>74,393,439,720</b>

## VI. EPCAD 2022 NEW VALUE

Each year CAD discovers new value in the form of new construction, value from partially completed new construction in the prior year, additions to existing properties and omitted properties. The following is a recap of the new value added to the roll in 2022:

### 2022 New Value

State Code	Actual Count	New Market Value	New Taxable Value
A	4,957	695,140,623	691,342,181
B	65	55,984,378	37,020,099
C1	1	5,820	5,820
D2	3	46,164	46,164
E	24	2,939,558	2,842,656
F1	226	297,157,933	289,666,716
F2	1	127,651	127,651
L1	85	125,805,123	119,424,377
L2	1	121,012	69,361
M1	612	14,273,037	14,187,740
O	1,639	209,637,220	209,399,563
X	20	144,822,996	-
<b>Total</b>	<b>7,634</b>	<b>1,546,061,515</b>	<b>1,364,132,328</b>

## VII. TEXAS PROPERTY TAX EXEMPTIONS

The state requires taxing units to offer certain mandatory exemptions and allow them to have the option to decide locally on whether or not to offer others (local option). The CAD, to ensure compliance with the Texas Property Tax Code, applies exemptions diligently. There are no fees to apply for exemptions and our staff is available to assist property owners with their applications. Generally, applications and required documentation is due no later than April 30 of the year for which the exemption is requested. The information below details residence homestead exemptions pursuant to Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134 and 11.432 which only apply to property that you own and occupy as your principal place of residence.

<https://comptroller.texas.gov/taxes/property-tax/exemptions/>

**1. General Residence Homestead Exemption** (Tax Code Section 11.13(a) and (b)):

A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption, if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the residence homestead exemption cannot be claimed by the property owner on any other property.

**2. Disabled Person Exemption** (Tax Code Section 11.13(c) and (d)):

Persons under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

**3. Age 65 or Older Exemption** (Tax Code Section 11.13(c) and (d)):

This exemption is effective Jan. 1 of the tax year in which the property owner becomes age 65. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

**4. Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption**

(Tax Code Section 11.13(q)):

Surviving spouse of person who qualified for the age 65 or older exemption may receive this exemption if the surviving spouse was 55 years of age or older when the qualifying spouse died. The property must have been the surviving spouse's residence homestead at the time of death and remain the surviving spouse's residence homestead. This exemption cannot be combined with an exemption under 11.13(d).

**5. 100 Percent Disabled Veterans Exemption** (Tax Code Section 11.131 (b)):

Property owner who has been awarded a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the U.S. Department of Veterans Affairs or its successor. Documentation must be provided to support this exemption request.

**6. Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption** (Tax Code Section 11.131 (c) and (d)):

Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131 (b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died) who has not remarried since the death of the veteran. The property must have been the surviving spouse's residence homestead at the time of the veteran's death and remain the surviving spouse's residence homestead.

**7. Donated Residence Homestead of Partially Disabled Veteran**

(Tax Code Section 11.132 (b)):

A disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost to you or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made. Documentation must be provided to support this exemption request.

**8. Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption** (Tax Code Section 11.132 (c) and (d)):

Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132 (b) at the time of his or her death) who has not remarried since the death of the disabled veteran and maintains the property as his or her residence homestead.

**9. Surviving Spouse of a Member of Armed Services Killed in Line of Duty** (Tax Code Section 11.133 (b) and (c)):



Surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty who has not remarried since the death of the service member. Documentation must be provided to support this exemption request.

**10. Surviving Spouse of a First Responder Killed in the Line of Duty** (Tax Code Section 11.134):

Surviving spouse of a first responder who is killed or fatally injured in the line of duty who has not remarried since the death of the first responder. Documentation must be provided to support this exemption request.

As previously stated, the law mandates some exceptions and allows certain entities to increase those exemptions or in some cases, not offer the exemption at all. The information below explains the exemption details for El Paso County, followed by a chart summarizing the exemptions by entity.

1. Under law, all entities collecting a tax must grant disabled veteran's exemptions as follows:

Disability Rating	Exemption Amount Up To
10% to 29%	\$5,000 from the property's value
30% to 49%	\$7,500 from the property's value
50% to 69%	\$10,000 from the property's value
70% to 100%	\$12,000 from the property's value

***Note: The exemption amount described above may be applied to any one property the disabled veteran owns. For 100 percent disabled veteran residence homestead exemption, refer to Subsection IV below.***

- i. A disabled veteran may also qualify for an exemption of \$12,000 of the assessed value of the property if the veteran:
  1. is 65 years of age or older and has a disability rating of at least 10 percent;
  2. is totally blind in one or both eyes; or
  3. has lost use of one or more limbs.
- ii. Surviving spouse and minor children of a disabled veteran are entitled to an aggregate exemption equal to what the disabled veteran was entitled to when the disabled veteran died.
- iii. Surviving spouse and surviving minor children of a member of the U.S. armed forces who dies while on active duty = \$5,000

- iv. A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.
  - v. A surviving spouse of a disabled veteran who qualified for an exemption from taxation under item (v) is entitled to an exemption of the total appraised value of the same property to which the disabled veteran's exemption applied based on qualifications. (Effective for the 2012 tax year)
2. The mandatory exemptions are:
- i. Disabled Veterans and First Responder Surviving Spouse for all entities; and
  - ii. School Homestead, Over-65 or disabled persons for all school districts.
- All other exemptions are optional and granted individually by the governing body of the entity.
3. Persons receiving a disabled veteran's exemption may also receive the Over-65 exemption or the social security/medical disability exemption.
4. All school districts are required to grant a minimum of \$40,000 residence homestead exemption and an additional \$10,000 for an adult who is disabled or is 65 or older.
5. Taxpayers 65 and over may receive the Over-65 exemption or the Social Security/medical disability exemption, but not both (qualifies for the school tax freeze).
6. No entity in El Paso County currently grants a local option tax limitation (freeze).

### Chart summarizing the exemptions by entity for El Paso County.

ENTITIES	OVER 65	OPTIONAL RESIDENTIAL	SCHOOL HOMESTEAD	SOCIAL SECURITY	FIRST RESPONDERS	DISABLED VETERAN	GOODS- IN- TRANSIT	FREEDOM EXEMPTION
ANTHONY I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
CANUTILLO I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
CITY OF EL PASO	42,500	5,000	-	42,500	YES	YES	NO	YES
CITY OF SAN ELIZARIO	-	-	-	-	YES	YES	YES	YES
CITY OF SOCORRO	5,000	-	-	-	YES	YES	YES	YES
CLINT I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
DNTWN MGMT DIST	-	-	-	-	YES	YES	NO	NO
EL PASO COUNTY	20,000	5,000	-	20,000	YES	YES	NO	YES
EL PASO I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
EMGCY SRVC #1	-	-	-	-	YES	YES	NO	YES
EMGCY SRVC #2	-	-	-	-	YES	YES	NO	YES
EP COUNTY TORNILLO WTR DIST	-	-	-	-	YES	YES	NO	YES
EP COUNTY WC & ID #4	3,000	-	-	3,000	YES	YES	NO	YES
EPCC	10,000	-	-	10,000	YES	YES	NO	YES
FABENS I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
HCNDS DEL NRTE WD	-	-	-	-	YES	YES	YES	YES
HMUD HUNT COMMUNITIES DA	-	-	-	-	YES	YES	NO	YES
HMUD HUNT PROPERTIES DA	-	-	-	-	YES	YES	NO	YES
HMUD RANCHO DESIERTO BELLO DA	-	-	-	-	YES	YES	NO	YES
HMUD RAVENNA DA	-	-	-	-	YES	YES	NO	YES
HMUD SUMMER SKY N DA	-	-	-	-	YES	YES	NO	YES
HORIZON CITY	-	-	-	-	YES	YES	YES	YES
HORIZON MUD	-	-	-	-	YES	YES	NO	YES
LWR VALLEY WTR D	5,000	-	-	5,000	YES	YES	NO	YES
MUNICIPAL MGMT DIST #1	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #1	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #10	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #11	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #2	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #3	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #4	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #5	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #6	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #7	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #8	-	-	-	-	YES	YES	YES	YES
PASEO DEL ESTE MUD #9	-	-	-	-	YES	YES	YES	YES
SAN ELIZARIO I.S.D.	10,000	-	40,000	10,000	YES	YES	YES	NO
SOCORRO I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	YES
TORNILLO I.S.D.	10,000	-	40,000	10,000	YES	YES	NO	NO
TOWN OF ANTHONY	3,000	-	-	-	YES	YES	NO	YES
TOWN OF CLINT	-	-	-	-	YES	YES	YES	YES
UNIV MED CTR	-	-	-	-	YES	YES	NO	YES
VILLAGE OF VINTON	3,000	-	-	3,000	YES	YES	YES	YES
YSLETA I.S.D.	10,000	0.2	40,000	10,000	YES	YES	NO	YES

## VIII. EPCAD FULL AND PARTIAL EXEMPT PROPERTIES

### 2022 Fully Exempt Properties

State Code	Actual Count	2022 Market Value
A	77	10,820,083
B	10	97,053,371
C1	279	122,806,586
C2	24	186,313
E	31	3,235,172
F1	21	34,456,871
J1	1	1,081,062
L1	999	54,270,475
L2	1	658,278
M1	3	30,146
O	8	161,893
X	13,914	6,097,534,110
<b>Total</b>	<b>15,368</b>	<b>6,422,294,360</b>

### 2022 Partial Exempt Properties

State Code	Parcel Count	2022 Market Value
A	231,279	42,858,338,280
B	8,217	3,276,718,096
C1	12,470	626,860,535
C2	96,919	16,852,659
D1	2,574	269,792,616
D2	111	10,781,478
E	7,704	350,384,610
F1	11,424	9,637,219,518
F2	235	1,174,538,956
G3	3	11,673
H1	42	199,802,757
J	733	1,083,204,460
L1	24,304	5,304,100,746
L2	339	2,276,727,826
M1	15,999	227,793,330
O	7,259	401,637,124
S	752	256,348,918
X	4	31,778
<b>Total</b>	<b>420,368</b>	<b>67,971,145,360</b>

## IX. HEARINGS AND APPEALS

Each year the District mails out Notices of Appraised Value to property owners. Property owners can appeal those values without charge either electronically or in person. They may meet with an appraiser to resolve the difference in opinion of value or they may have a hearing with the Appraisal Review Board (ARB). The ARB is a collection of citizens of the County, selected by the Administrative District Judge to serve a two-year term to hear protests by property owners. In a reappraisal year, the number of protests and hearings is higher than a non-reappraisal year. The following are the statistics for the 2022 protest and hearing cycle:

### 2022 Hearing and Appeals Statistics

Protest Reason	# of Protests
1. Value over market	40,176
2. Value unequal compared to other properties	38,224
3. Both- Value over market and unequal to other properties	37,974
4. Exemption was denied	4,511
5. Other	10,482
6. Total Protests Filed	<b>42,881</b>
Informal Hearings	Total
7. Number of protests resolved (Informal)	13,590
8. Number of protests resolved with value reduction (Informal)	11,356
9. Total value reduction (Informal)	\$ (725,613,881)
10. Average value reduction (Informal)	Calculate #9 divided by #8
ARB Formal Hearings	Total
11. Number of protests heard (Formal)	14,324
12. Number of property owners who did not follow up before the ARB	13,634
13. Number of protests resolved with value reduction (Formal)	8,171
14. Total value reduction (Formal)	\$ (906,896,965)
15. Average value reduction (Formal)	Calculate #14 divided by #13

## X. RATIO STUDY STATISTICAL DEFINITIONS

A ratio study is a study of the relationship between appraised or assessed values and market values. It is the primary tool for measuring mass appraisal performance. The ratios are calculated by dividing the appraised value by their respective sales prices. Of common interest in ratio studies, are the level and uniformity of the appraisals or assessments.

One of three measures of central tendency measures level of appraisal:

1. **Median** - the middle ratio when ratios are arrayed in order of magnitude
2. **Mean** - the average ratio, found by summing the ratios and dividing by the number of ratios.
3. **Weighted mean** - found by dividing the sum of all appraised values by the sum of all sales prices.

Uniformity is measured within groups and among groups of properties. By comparing measures of appraisal level calculated for each group, uniformity can be determined. One of six statistical formulations measures uniformity:

1. **Range** - the difference between the lowest and highest ratios
2. **Average Absolute Deviation** - the average difference between each ratio and the median ratio.
3. **Coefficient of Dispersion (COD)** - the average absolute deviation divided by the median ratio times 100.
4. **Standard Deviation** - A statistic calculated by subtracting the mean from each value, squaring the remainders, adding these squares, dividing by the sample size less 1, and taking the square root of the result.
5. **Coefficient of Variation (COV)** - the standard deviation expressed as a percentage of the mean.
6. **Price-related differential (PRD)** - a statistic for measuring assessment regressively or progressivity and calculated by dividing the mean by the weighted mean.

## XI. RATIO STUDIES

CAD routinely runs ratio studies to examine performance. The following are the results of ratio studies by school district and by residential classification, from the lowest R1 to the highest R6:

**RATIO STUDIES SUMMARY**  
**SINGLE FAMILY EXISTING AND NEW CONSTRUCTION PROPERTIES**  
**SALES DATES 01/01/2021 TO 02/28/2022**

	COUNT	AVG ABS DEV.	MEDIAN	COD	STANDARD DEV	PRD	WT MEAN	AVG MEAN	MAX RATIO	MIN RATIO
<b>ALL ISDs</b>										
ALL ISDs	6,794	0.0914	1.0500	8.7055	0.1148	1.0149	1.0367	1.0522	1.7451	0.5115
<b>ANTHONY ISD</b>										
ALL	41	0.0860	1.1165	7.6982	0.1076	1.0060	1.0872	1.0938	1.3054	0.8518
R2	2	0.0271	1.1262	2.4064	0.0383	1.0019	1.1240	1.1262	1.1533	1.0991
R3	39	0.0890	1.1165	7.9687	0.1099	1.0057	1.0859	1.0921	1.3054	0.8518
<b>CANUTILLO ISD</b>										
ALL	523	0.0935	1.0500	8.9000	0.1155	1.0118	1.0387	1.0509	1.3352	0.6098
R2	2	0.0608	1.1485	5.2948	0.0860	1.0042	1.1437	1.1485	1.2093	1.0877
R3	192	0.0937	1.0392	9.0195	0.1159	1.0129	1.0225	1.0356	1.3070	0.6098
R4	329	0.0930	1.0551	8.8182	0.1147	1.0134	1.0454	1.0593	1.3352	0.8043
<b>CLINT ISD</b>										
ALL	355	0.0907	1.0833	8.3747	0.1122	1.0118	1.0682	1.0807	1.4494	0.7094
R1	2	0.0508	1.0927	4.6527	0.0719	1.0061	1.0861	1.0927	1.1435	1.0419
R2	5	0.1271	1.0262	12.3867	0.1648	1.0373	1.0279	1.0662	1.2428	0.8647
R3	334	0.0908	1.0889	8.3341	0.1124	1.0101	1.0713	1.0822	1.4494	0.7094
R4	14	0.0699	1.0384	6.7314	0.0961	1.0172	1.0318	1.0495	1.2811	0.8758
<b>EL PASO ISD</b>										
ALL	2,047	0.1002	1.0324	9.7048	0.1252	1.0215	1.0140	1.0357	1.7451	0.5115
R2	1	0.0000	1.0478	0.0000	0.0000	1.0000	1.0478	1.0478	1.0478	1.0478
R3	1,332	0.0983	1.0393	9.4542	0.1238	1.0130	1.0284	1.0417	1.7451	0.6314
R4	634	0.1027	1.0252	10.0216	0.1253	1.0224	1.0064	1.0289	1.3486	0.6336
R5	67	0.1035	0.9931	10.4229	0.1355	1.0134	0.9737	0.9867	1.3066	0.5115
R6	13	0.1123	0.9819	11.4407	0.1446	1.0083	0.9968	1.0051	1.2895	0.7973



	COUNT	AVG ABS DEV.	MEDIAN	COD	STANDARD DEV	PRD	WT MEAN	AVG MEAN	MAX RATIO	MIN RATIO
<b>FABENS ISD</b>										
ALL	3	0.2615	1.1517	22.7054	0.3971	0.9808	1.2475	1.2234	1.6516	0.8671
R2	1	0.0000	1.6516	0.0000	0.0000	1.0000	1.6516	1.6516	1.6516	1.6516
R3	2	0.1423	1.0094	14.1006	0.2013	0.9301	1.0852	1.0094	1.1517	0.8671
<b>SAN ELIZARIO ISD</b>										
ALL	19	0.0781	1.1915	6.5550	0.1024	1.0285	1.1362	1.1686	1.3614	1.0047
R2	2	0.0095	1.2077	0.7883	0.0135	0.9988	1.2091	1.2077	1.2173	1.1982
R3	11	0.0613	1.2130	5.0529	0.0838	0.9968	1.2213	1.2174	1.3614	1.0549
R4	6	0.0535	1.0449	5.1194	0.0723	0.9978	1.0685	1.0661	1.1915	1.0047
<b>SOCORRO ISD</b>										
ALL	2,967	0.0833	1.0587	7.8641	0.1047	1.0103	1.0503	1.0612	1.5264	0.7001
R1	1	0.0000	0.8068	0.0000	0.0000	1.0000	0.8068	0.8068	0.8068	0.8068
R2	30	0.1287	1.0085	12.7635	0.1671	1.0117	1.0113	1.0232	1.5049	0.7893
R3	2,343	0.0795	1.0575	7.5194	0.1003	1.0095	1.0492	1.0592	1.5264	0.7001
R4	587	0.0952	1.0685	8.9073	0.1161	1.0161	1.0551	1.0720	1.3047	0.7967
R5	5	0.0591	1.0118	5.8433	0.0781	0.9859	1.0189	1.0046	1.0898	0.8962
R6	1	0.0000	1.0179	0.0000	0.0000	1.0000	1.0179	1.0179	1.0179	1.0179
<b>YSLETA ISD</b>										
ALL	834	0.0937	1.0414	8.9978	0.1260	1.0127	1.0344	1.0475	2.4366	0.6905
R2	1	0.0000	1.1655	0.0000	0.0000	1.0000	1.1655	1.1655	1.1655	1.1655
R3	802	0.0937	1.0437	8.9791	0.1264	1.0105	1.0376	1.0485	2.4366	0.6905
R4	28	0.0876	1.0175	8.6122	0.1144	1.0153	1.0025	1.0178	1.2793	0.7989
R5	3	0.0764	0.9453	8.0829	0.1263	1.0191	0.9877	1.0066	1.1519	0.9227

Some school districts had a limited number of sales to provide reliable data as occurred in Fabens ISD for 2022. Additionally, there were no sales data for Tornillo ISD for 2022.

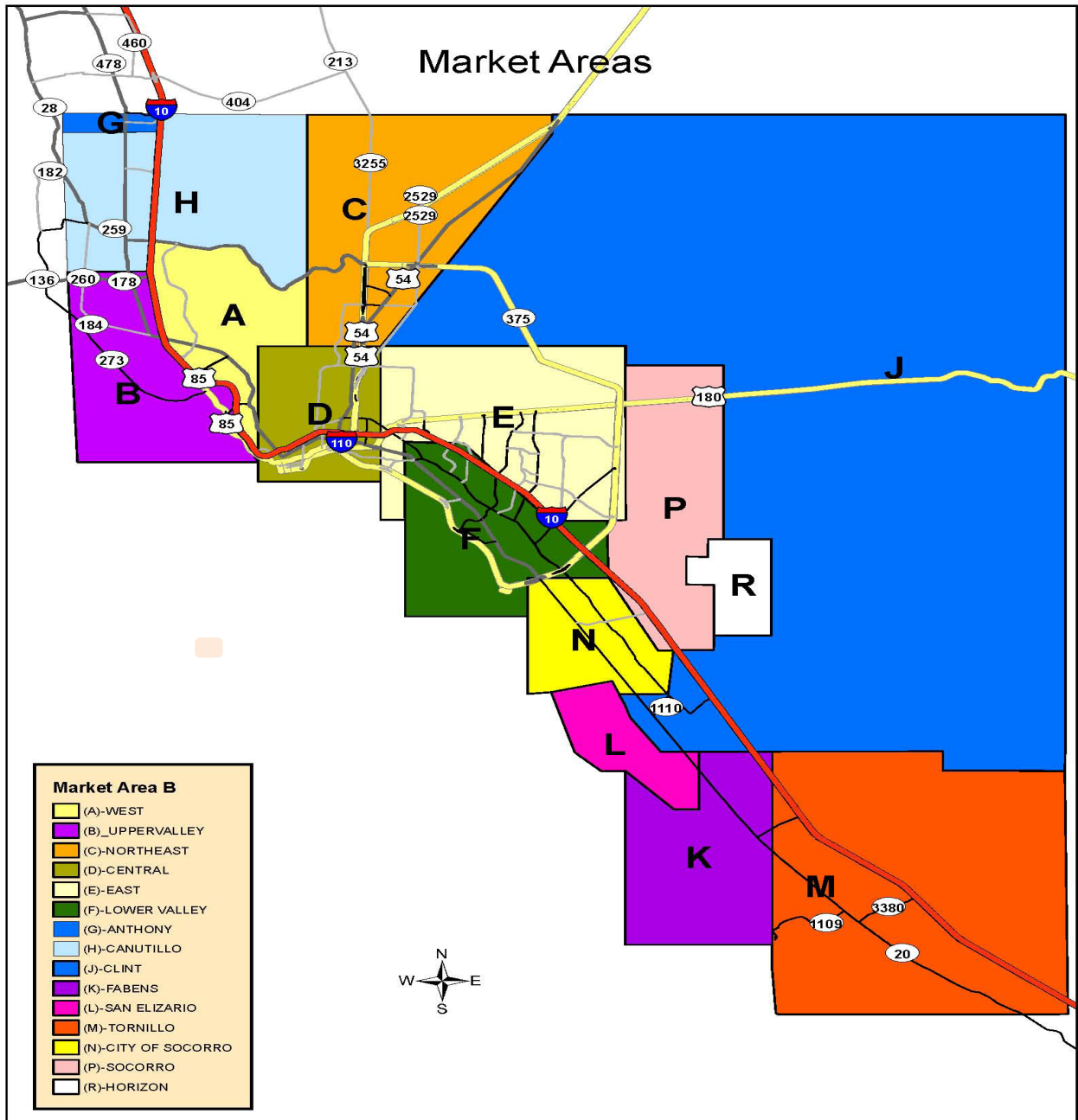
## XII. NEIGHBORHOOD RATIO STUDIES

CAD also reviewed ratios in neighborhoods. The Statistical Department reviewed the sales ratios of all neighborhoods that have at least four sales. For neighborhoods that fell outside tolerances, the Statistical Department staff created a neighborhood profile that allowed identification of outliers. The outliers are trimmed and the remaining sales are analyzed to determine if a mass adjustment to CAD market values is required. This adjustment typically resolves issues with appraisal level and uniformity.

This process looks at three statistics:

1. The weighted mean ratio is the value-weighted average of the ratios in which the weights are proportional to the sales prices. It gives equal weight to each dollar of value in the sample as opposed to the median or the mean, which gives equal weight to each parcel. The weighted mean should be between 97 and 103.
2. The coefficient of dispersion measures uniformity. It measures the average percent deviation of the ratios from the median. It does not depend on an assumption that the ratios are evenly distributed. Generally, more than half the ratios fall within one COD of the median. The COD should be between 5 and 15 for single-family residences.
3. The price related differential should fall between 98 and 103. This indicates how closely related lower value homes are to the higher valued homes. Lower valued homes are most typically closer to 100 than higher valued homes because there are fewer higher valued homes/sales.

## Market Areas Map



### **XIII. SUMMARY**

CAD is dedicated to continue to improve our service to property owners and our community. We network with community leaders to stay abreast with the issues of the day and coming changes in legislation. We monitor changes in legislation for timely implementation and provide our property owners with information on how these changes will affect them. We provide speakers to community organizations and groups on request, without charge to address topics of concerns as well as maintaining our accessibility to the media. We also provide extensive information on our website including but not limited to the following:

- AG Opinions;
- Announcements of Special Achievements and Awards;
- Annual Plans/Reports/Policies;
- Appraisal Roll;
- Audit Results;
- Board of Directors Agenda and Minutes;
- Budget;
- Community Outreach;
- Forms;
- Frequently Asked Questions (FAQs);
- Job Openings;
- List of Taxing Entities;
- Organizational Awards;
- Property Tax Code;
- Public Information Policy;
- Reappraisal Plan;
- Tax Calendar;
- Taxpayer Information;
- Training Video Links (to be added); and
- Links to other State appraisal districts, professional organizations and the State website.

The receipt of the Certificate of Excellence in Assessment Administration awarded by the International Association of Assessing Officers is evidence of our continued commitment to advance methods and procedures. This certificate requires us to maintain and routinely report on our performance.

For more information, visit our Website:

[www.epcad.org](http://www.epcad.org)

For additional copies write:

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El Paso Central Appraisal District  
Annual Report – 2022 Appraisal Year  
January 2023