

# El Paso Central Appraisal District

## 2024 Annual Report



*Professionals Putting People First*

# EL PASO CENTRAL APPRAISAL DISTRICT

Dear El Paso County Citizens and Property Owners,

It is my pleasure to present the 2024 Annual Report for the El Paso Central Appraisal District (EPCAD). Our annual report is available to the public and is published in different formats, including on our website. The report is designed to summarize EPCAD's appraisal activities, general information on new legislation affecting the district, exemptions, protests and appeal data, and statistical analyses that illustrate the results of the district's appraisal operations.

The primary function of EPCAD is to provide a timely and accurate appraisal roll to the taxing entities of El Paso County while providing quality service to the taxpayers in the most effective manner. We strongly believe in 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. The district's mission is to accurately and equitably interpret the market value of all taxable property in El Paso County and is committed to providing appraisal services in a manner that delivers equitable and uniform treatment for all property owners.

In 2024, the hard work and dedication of our staff resulted in the timely certification of appraised values to our taxing entities. 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.

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

Sincerely,

*Dinah L. Kilgore, RPA*

EPCAD Executive Director/Chief Appraiser

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## I. INTRODUCTION

El Paso Central Appraisal District (EPCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The district is not part of the county or any other local government and is governed by a board of directors. The provisions of the Texas Property Tax Code are the primary source for the legal, statutory, and administrative requirements of EPCAD. The Texas Property Tax Code and Tax Rules are administered by the Texas Comptroller of Public Accounts.

Effective July 1, 2024, a nine-member board of directors constitutes EPCAD's governing body. Five members are appointed by vote of the taxing units that participate in the district, three members are elected by majority vote by the voters within the boundaries of El Paso County, and the county assessor-collector serves as an ex officio member. Texas Property Tax Code section 6 contains most of the provisions on the board of directors.

The Executive Director/Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the district.

EPCAD 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. The district's appraisals allocate the year's tax value based on each taxable property's January 1 market value. It also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable and religious organizations.

EPCAD appraises all taxable property at its "market value" as of January 1 except as otherwise provided by the Texas Tax Code. Under 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:

- a) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- b) 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
- c) 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.



EPCAD uses specific information about each property as well as mass appraisal concepts to calculate the appraised value of real estate. Appraisal staff compare that information with the data for similar properties, and with recent market data using computer-assisted appraisal programs (CAMA), and recognized appraisal methods and techniques. The district 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 EPCAD contracts for professional valuation services, the contract with the appraisal firm requires adherence to similar professional standards.

In 2012, the IAAO awarded the district the Certificate of Excellence in Appraisal Administration (CEAA). The IAAO requires an extensive submission of descriptions of all facets of the district's operation with supporting documentation to pass and be a CEAA certificate holder. EPCAD successfully recertified in 2018 and again in 2024. The district proudly displays the CEAA logo on all communications and publications.

In addition, EPCAD received the Distinguished Assessment Jurisdiction Award at the International Association of Assessing Officers (IAAO) Annual Conference in August 2023. The award recognizes an assessment jurisdiction that has instituted and implemented a successful program over prior programs in that jurisdiction and is recognized as a component of a model assessment system and a contributing factor to equity in property taxation.

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

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

The El Paso Central Appraisal District has the duty of appraising property for each taxing unit that imposes taxes within the appraisal district's boundaries (Tax Code Sec. 6.01). It is responsible for the discovery, listing, and appraisal of property. EPCAD complies with the performance and ethical standards for the appraisal profession known as USPAP.

Appraisal districts do not set tax rates, or the amount of taxes owed. Property tax burden is decided by locally elected officials and the taxing entities that impose a tax rate.

## **Appraisal Review Board Responsibilities**

The Appraisal Review Board (ARB) is a body of citizens appointed to hear protests from property owners concerning appraisal of their property. The ARB is a separate body from the appraisal district, they are not employed by the district and have no role in the day-to-day operations of the appraisal office or in appraising property. The group of citizens hear disagreements between property owners and the appraisal district over appraisal matters, including market value, taxability of the property, and those cited in the Texas Tax Code section 41.41.

Beginning July 1, 2024, in counties with 75,000 or more, the appraisal district's board of directors will begin to appoint ARB members. Eligibility restrictions on appointing ARB members is governed by Tax Code section 6.413 to establish and continue separation between ARB members and appraisal districts.

## **State of Texas**

The Texas Comptroller's Property Tax Assistance Division (PTAD) conducts the School District Property Value Study (PVS) and the Method and Assistance Program (MAP) review of appraisal districts as required by Texas law to evaluate an appraisal district's performance. The studies are conducted biennially and alternate every other year.

## **School District Property Value Study (PVS)**

The Property Tax Assistance Division (PTAD) conducts the PVS study for each school district to ensure equitable distribution of state funding for public education. The study determines the degree of uniformity and level of appraisal, and if property values within a school district are at or near market value. 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 an overall appraisal ratio between 95% - 105%. An appraisal ratio is a property's appraised value to market value. PTAD's value implies market value. When local values are more than 5% below the state's values, the school district may receive fewer state dollars because the funding formulas will use the state's values to calculate funding. Through the Texas Comptroller's appeals process, a school district can contest the state's values. In any case, the differences between the state and appraisal district's values can be critical for school districts and the appraisal districts that serve them. Appraisal districts report each school district's appraised values based on PTAD's property classification guidelines and categories.

In 2022, the most recent PVS, PTAD certified all nine El Paso County school districts within the confidence interval. The district is currently undergoing a 2024 PVS review. The preliminary PVS findings will be available January 31, 2025. One of EPCAD's primary objectives is to continue to successfully have locally appraised values validated by the PVS study and have those values certified to the commissioner of education by PTAD.

### **Methods and Assistance Program Review (MAP)**

Methods and Assistance Program reviews appraisal district governance, taxpayer assistance, operating and appraisal standards, and procedures and methodology. The MAP review is used to identify whether a district is meeting statutory and appraisal requirements, as well as identify problem areas. MAP review questions determine if districts are compliant with the Texas Property Tax Code and IAAO standards.

In 2023, the most recent MAP review, rendered a result of "no recommendations" and a perfect score. The district will be undergoing a future biennial MAP review in 2025; however, EPCAD is continually reviewing all facets of its operation for improvement, advancement, and compliance with Texas law and IAAO.

## **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 the most recent 2023, 88<sup>th</sup> Session, Texas Legislature passed the following House Bills (HB), House Joint Resolutions (HJR), Senate Bills (SB), and Senate Joint Resolutions (SJR) that affect the operations of El Paso Central Appraisal District.

EPCAD and its Application Support department has since coordinated any necessary migration with the district's CAMA system to reflect the new legislative updates on qualifying properties.

### **HJR 2 and SB 2 (2nd CS)**

Texas voters approved 13 new constitutional amendments to the Texas Constitution on November 7, 2023. Included in the amendments is HJR, Second Called Session (2nd CS), which proposes several amendments to the Texas Constitution relating to ad valorem taxes and the administration of the ad valorem tax system. SB 2 (2nd CS), the Property Tax Relief Act, is the enabling legislation for the proposed amendments. These amendments had the most impact on EPCAD's policies and procedures.

- **HJR 2 (2nd CS)**
  - Proposing a constitutional amendment to authorize the legislature to establish a temporary limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes; to increase the amount of the exemption from ad valorem taxation by a school district applicable to residence homesteads; to adjust the amount of the limitation on school district ad valorem taxes imposed on the residence homesteads of the elderly or disabled to reflect increases in certain exemption amounts; to except certain appropriations to pay for ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations; and to authorize the legislature to provide for a four-year term of office for a member of the governing body of certain appraisal entities.
  
- **SB 2 (2nd CS)**
  - Relates to providing property tax relief through the public-school finance system, exemptions, limitations on appraisals and taxes, and property tax administration, authorizing the imposition of a fee.

Sections of the Texas Property Tax Code (Tax Code) affected by SB 2 (2nd CS), include but are not limited to:

- Sections 6.0301.
  - Adds this section related to the board of directors in populous counties. Provides that this section only applies to an appraisal district established in a county with a population of 75,000 or more. Tax Code Sections 6.031, related to changes in board membership or selection, 6.034, related to organization, meetings, and compensation of the board of directors, and 6.10, related to disapproval of board actions, do not apply to an appraisal district to which this section applies.
  - Provides that an appraisal district subject to this section is governed by a board of nine directors. Five directors are appointed by the taxing units participating in the district as prescribed by Tax Code Section 6.03. Three directors are elected by a majority vote at the general election for state and county officers. The county assessor-collector serves as an ex officio director. The  $\frac{3}{4}$  Rule is eliminated for populous counties.
  - Establishes eligibility requirements. To be eligible to serve on the board of directors, an individual must be a resident of the district and must have



resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

- Provides that members of the board of directors that are appointed by the taxing unit serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members serve staggered four-year terms beginning on January 1 of every other odd-numbered year.
- Provides that a vacancy created for an appointed director will be filled in the same manner as provided by Tax Code Section 6.03. A person appointed to fill a vacancy in an elected position must meet the qualifications required of a director elected at a general election.
  - *Effective July 1, 2024.*

○ Sections 6.032.

- Adds this section to provide for the ballot procedures for elected directors. Election Code Chapter 144 applies to candidates for an elective position on an appraisal district board of directors, unless otherwise provided by this section.
  - *Effective Oct. 12, 2023*

○ Section 6.052.

- Amends subsection (f) to provide that the taxpayer liaison officer is responsible for providing clerical assistance to the applicable appointing authority, rather than the local administrative district judge, in the selection of appraisal review board members.
  - *Effective July 1, 2024.*

○ Section 6.41.

- Provides that ARB members will be appointed by the board of directors in counties with a population of 75,000 or more (the local administrative

judge will appoint ARB members in districts where Section 6.03 still applies). Appointments to the ARB by the board of directors must be by majority vote with at least two members of the majority being elected members of the board of directors. They will also appoint the ARB chair and secretary.

- *Effective July 1, 2024.*

○ Section 11.13.

- Increases the residence homestead exemption for school districts from \$40,000 to \$100,000. Adds subsection (n-1) to prohibit the governing body of a school district, municipality, or county from reducing or repealing a local option homestead exemption that was adopted for the 2022 tax year. The prohibition expires on Dec. 31, 2027.

- *Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS) and applies beginning with the 2023 tax year.*

○ Section 11.26.

- Repeals subsections (a-1), (a-2), and (a-3), relating to the adjustment to the tax limitation to account for changes to the school finance system that went into effect in 2007. Amends subsection (a-10) to provide for an automatic tax limitation adjustment for increases to the residence homestead exemption or the exemption for individuals 65 years of age or older or disabled. Adds subsections (a-11) and (a-12) to provide an adjustment to the tax limitation for the increase in the residence homestead exemption from \$40,000 to \$100,000 as well as the prior increase from \$25,000 to \$40,000. Amends subsection (o) to strike language related to a repealed provision.

- *Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS) and applies beginning with the 2023 tax year.*

- Repeals subsections (a-5), (a-6), (a-7), (a-8), and (a-9), relating to the adjustment to the tax limitation to account for school district tax rate compression in tax years 2019 through 2022.

- *Effective Jan. 1, 2025.*

- Section 23.231.
  - Add this section to provide a circuit breaker limitation on the appraised value of real property. Defines “consumer price index,” “disaster recovery program,” and “new improvement” for purposes of this section. This section applies only to real property with an appraised value of not more than \$5 million in 2024; requires the Comptroller to adjust the value threshold annually by the percentage increase or decrease during the preceding state fiscal year in the consumer price index rounded to the nearest \$10,000. The amount in effect for a tax year is required to be published as soon as practicable after January 1 of each tax year. The limitation does not apply to residence homestead property or property receiving special appraisal under Subchapters C, D, E, F, G, or H.
  - Provides that an appraisal office may increase the appraised value of qualified real property for a tax year to an amount not to exceed the lesser or the market value of the property for the most recent tax year that the market value was determined or the sum of 20 percent of the appraised value of the property for the preceding tax year, the appraised value of the property for the preceding tax year, and the market value of all new improvements to the property. The chief appraiser is required to appraise the property at market value and include both the market value and the value as determined under the circuit breaker limitation in the appraisal records.
  - The circuit breaker limitation takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The limitation expires on January 1 of the tax year following the tax year in which the owner ceases to own the property. A person who acquired real property before the 2023 tax year is considered to have acquired the property on Jan. 1, 2023.
  - The circuit breaker limitation expires on Dec. 31, 2026.
    - *Effective Jan. 1, 2024, and applies only to the appraisal of real property for a tax year that begins on or after the effective date.*
- Section 25.19.
  - Amends subsections (b) and (g) to require the notice of appraised value and the notice of reappraisal, ownership change, or by request to include

a statement of whether the property qualifies for the circuit breaker limitation on appraised value as provided by Tax Code Section 23.231.

- *Effective Jan. 1, 2024.*
  - Amends subsections (b) and (g) to strike references to the circuit breaker limitation on appraised value under Tax Code Section 23.231.
    - *Effective Jan. 1, 2027.*
- Section 41.41.
- Amends subsection (a) to authorize a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.
    - *Effective Jan. 1, 2024, and applies only to the appraisal of real property for a tax year that begins on or after the effective date.*
  - Amends subsection (a) to remove the ability of a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231
    - *Effective Jan. 1, 2027.*
- Section 42.26.
- Amends subsection (d) to add a reference to the circuit breaker limitation under Tax Code Section 23.231 as it relates to the use of market value in an appeal on unequal appraisal.
    - *Effective Jan. 1, 2024.*
  - Amends subsection (d) to remove a reference to the circuit breaker limitation under Tax Code Section 23.231 as it relates to the use of market value in an appeal on unequal appraisal.
    - *Effective Jan. 1, 2027.*

In addition, the following bills were also enacted:

BILL NUMBER	DESCRIPTION	EFFECTIVE DATE
HB 5	Relating to agreements authorizing a limitation on taxable value of certain property to provide for the creation of jobs and the generation of state and local tax revenue; authorizing fees; authorizing penalties.	1/1/2024
HB 260	Relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes. Addresses the issues with chronic wasting disease (CWD).	1/1/2024
HB 456	Relating to an exemption from ad valorem taxation of certain interests in a mineral in place owned by certain charitable organizations.	1/1/2024
HB 796	Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.	1/1/2024
HB 915	Relating to a requirement that employers post notice of certain information regarding reporting instances of workplace violence or suspicious activity.	9/1/2023
HB 1228	Relating to the delivery of certain information under the Property Tax Code.	1/1/2024
HB 1285	Relating to the training and duties of a taxpayer liaison officer for an appraisal district.	1/1/2024
HB 1911, SB 617, SB 870, SB 1525	Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.	HB 1911 (6/9/2023), SB 617 (5/19/2023), SB 870 (9/1/2023), SB 1525 (6/18/23)
HB 2121	Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.	1/1/2024
HB 2354	Ownership of the land is not considered to have changed if ownership of the land is transferred from former owner to the surviving spouse of the former owner.	1/1/2024
HB 2488	Relating to the burden of proof in certain ad valorem tax appeals.	9/1/2023
HB 3207	Relating to the composition of the agricultural advisory board of an appraisal district.	9/1/2023
HB 3273	Relating to public notice of the availability on the Internet of property-tax-related information.	1/1/2024
HB 4077	Makes clear that a person receiving a general homestead exemption who turns 65 automatically gets the over 65 exemption without application.	1/1/2024
HB 4101	Relating to the matters that may be the subject of limited binding arbitration to compel compliance with procedural requirements related to protests before appraisal review boards.	1/1/2024
HB 4559	Relating to the application of statutes that classify political subdivisions according to population.	9/1/2023
HB 4645	Relating to the exemption from ad valorem taxation of certain property used to provide low-income or moderate-income housing.	1/1/2024



BILL NUMBER	DESCRIPTION	EFFECTIVE DATE
SB 232	Relating to the removal from office of an officer of a political subdivision for commission of certain criminal offenses.	9/1/2023
SB 271	Relating to state agency and local government security incident procedures.	9/1/2023
SB 719	Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in a foster or adoptive home.	1/1/2024
SB 1145	Relating to a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility. (Proposed by the constitutional amendment, SJR 64, which was approved by voters on November 7, 2023)	1/1/2024
SB 1191	Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.	9/1/2023
SB 1340	Relating to the local development agreement database maintained by the comptroller of public accounts.	1/1/2024
SB 1381	Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value of the deceased person's residence homestead to continue to receive an exemption for the same property from the same taxing unit in an amount equal to that of the exemption for which the deceased person qualified without applying for the exemption.	1/1/2024
SB 1801	Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.	9/1/2023
SB 2289	Relating to the exemption from ad valorem taxation of equipment or inventory held by a manufacturer of medical or biomedical products to protect the Texas healthcare network and strengthen our medical supply chain. (Proposed by the constitutional amendment, SJR 87, which was approved by voters on November 7, 2023)	1/1/2024
SB 2355	Relating to the appeal of certain ad valorem tax determinations through binding arbitration.	1/1/2024

*\*Source: Texas Property Tax Law Changes, July 2023, Perdue Brandon Fielder Collins & Mott LLP Legislative Update SB2, 88<sup>th</sup> Legislative 2nd Session, LegiScan.com*

Note: This document does not list every bill included in the 88<sup>th</sup> Texas Legislature and the information is subject to change. It is solely provided as an informational resource.

## IV. TEXAS PROPERTY CLASSIFICATION

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

Category	Property Type	Description and Use
A	<b>Real Property: Single-family Residential</b>	Single-family residential home, vacant lots attached as part of a homestead, townhouses, condominiums, row houses, owner-occupied duplexes, mobile homes located on land owned by the same person
B	<b>Real Property: Multifamily Residential</b>	Residential improvements with two or more residential units under single ownership. Duplex (not owner occupied), Triplex, Fourplex, apartment complexes.
C1	<b>Real Property: Vacant Lots and Land Tracts</b>	Vacant land parcels that are most suited for use as a building site and do not have the potential to qualify for agricultural use. There is no minimum or maximum size requirement to be categorized as C1.
C2	<b>Real Property: Colonia Lots and Land Tracts</b>	Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Local Government Code Chapter 22 prohibits selling them.
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 Land 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 including retail stores, shopping centers, office buildings, restaurants, bowling alleys, etc. Does not include utility property, which is included in Category J.
F2	<b>Real Property: Industrial and Manufacturing</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.

<b>H1</b>	<b>Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes</b>	Privately owned automobiles, motorcycles and light trucks not used to produce income
<b>H2</b>	<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.
<b>J</b>	<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).
<b>L1</b>	<b>Personal Property: Commercial</b>	All tangible personal property used by a commercial business to produce income, including fixtures, equipment, and inventory.
<b>L2</b>	<b>Personal Property: Industrial and Manufacturing</b>	All tangible personal property used by an industrial business to produce income, including fixtures, equipment, and inventory.
<b>M</b>	<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
<b>N</b>	<b>Intangible Personal Property</b>	All taxable intangible property not otherwise classified.
<b>O</b>	<b>Real Property: Residential Inventory</b>	Residential real property inventory held for sale and appraised as provided by Tax Code, 23.12.
<b>S</b>	<b>Special Inventory</b>	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 the 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>X</b>	<b>Total 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 and market value of each category.

<b>2024 Parcel Summary &amp; Market Value</b>		
<b>Category</b>	<b>Parcel Count</b>	<b>2024 Market Value</b>
A	236,806	\$53,459,787,223
B	8,204	\$4,303,959,535
C1	12,741	\$821,838,374
C2	96,447	\$16,040,986
D1	2,435	\$248,898,552
D2	115	\$12,735,861
E	7,771	\$423,014,859
F1	11,633	\$12,549,572,303
F2	233	\$1,640,321,471
G3	3	\$11,673
H1	39	\$115,574,447
J	744	\$1,141,107,010
L1	26,136	\$6,269,013,583
L2	304	\$2,852,654,572
M	16,241	\$349,114,815
O	6,976	\$505,611,073
S	742	\$271,047,995
X	14,053	\$6,748,460,203
<b>Total</b>	<b>441,623</b>	<b>\$91,728,764,535</b>

## VI. HISTORICAL TOTAL VALUE CHANGE, AVERAGE & MEDIAN

<b>Historical Total Value Change</b>			
<b>2024 - 2022</b>			
<b>Category</b>	<b>2024 Market Value</b>	<b>2023 Market Value</b>	<b>2022 Market Value</b>
A	\$ 53,459,787,223	\$ 48,532,398,990	\$ 42,869,158,363
B	\$ 4,303,959,535	\$ 3,103,000,356	\$ 3,373,771,467
C1	\$ 821,838,374	\$ 782,469,327	\$ 749,667,121
C2	\$ 16,040,986	\$ 16,022,832	\$ 17,038,972
D1	\$ 248,898,552	\$ 260,538,086	\$ 269,792,616
D2	\$ 12,735,861	\$ 10,586,330	\$ 10,781,478
E	\$ 423,014,859	\$ 400,478,368	\$ 353,619,782
F1	\$ 12,549,572,303	\$ 10,640,366,270	\$ 9,671,676,389
F2	\$ 1,640,321,471	\$ 1,334,188,784	\$ 1,174,538,956
G3	\$ 11,673	\$ 11,673	\$ 11,673
H1	\$ 115,574,447	\$ 135,965,599	\$ 199,802,757
J	\$ 1,141,107,010	\$ 1,116,549,652	\$ 1,084,285,522
L1	\$ 6,269,013,583	\$ 6,071,240,622	\$ 5,358,371,221
L2	\$ 2,852,654,572	\$ 2,687,769,806	\$ 2,277,386,104
M	\$ 349,114,815	\$ 230,676,914	\$ 227,823,476
O	\$ 505,611,073	\$ 528,258,776	\$ 401,799,017
S	\$ 271,047,995	\$ 271,045,792	\$ 256,348,918
X	\$ 6,748,460,203	\$ 6,660,290,516	\$ 6,097,565,888
<b>Total</b>	<b>\$ 91,728,764,535</b>	<b>\$ 82,781,858,693</b>	<b>\$ 74,393,439,720</b>

<b>Historical Average and Median</b>		
<b>2024 - 2022</b>		
<b>Category</b>	<b>Historical Avg.</b>	<b>Historical Median</b>
A	48,287,114,859	48,532,398,990
B	3,593,577,119	3,373,771,467
C1	784,658,274	782,469,327
C2	16,367,597	16,040,986
D1	259,743,085	260,538,086
D2	11,367,890	10,781,478
E	392,371,003	400,478,368
F1	10,953,871,654	10,640,366,270
F2	1,383,016,404	1,334,188,784
G3	11,673	11,673
H1	150,447,601	135,965,599
J	1,113,980,728	1,116,549,652
L1	5,899,541,809	6,071,240,622
L2	2,605,936,827	2,687,769,806
M	269,205,068	230,676,914
O	478,556,289	505,611,073
S	266,147,568	271,045,792
X	6,502,105,536	6,660,290,516



## VII. EPCAD 2024 NEW VALUE

Each year EPCAD 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 2024:

<b>2024 New Value</b>			
<b>Category</b>	<b>Count</b>	<b>New Market Value</b>	<b>New Taxable Value</b>
<b>A</b>	3,989	\$562,263,738	\$561,379,160
<b>B</b>	113	\$48,078,450	\$45,931,024
<b>D2</b>	1	\$18,046	\$18,046
<b>E</b>	27	\$4,038,067	\$3,759,516
<b>F1</b>	380	\$434,828,834	\$409,754,120
<b>F2</b>	5	\$4,206,130	\$4,206,130
<b>L1</b>	66	\$30,074,948	\$28,269,262
<b>M1</b>	441	\$11,853,223	\$11,816,816
<b>O</b>	1,414	\$246,824,919	\$245,412,362
<b>Total</b>	<b>6,436</b>	<b>\$1,342,186,355</b>	<b>\$1,310,546,436</b>

## VIII. TEXAS PROPERTY TAX EXEMPTIONS

The State of Texas requires taxing entities to offer certain mandatory exemptions and grants them the option to offer additional local exemptions. There are no fees to apply for exemptions and staff are available to assist property owners with their applications. Generally, applications and required documentation are 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. EPCAD offers online filing for homestead exemptions on the district's website through the property services link within the property search function.

For additional information regarding property tax exemptions, please visit the Texas Comptroller's website.

<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. Residence Homestead of 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. Residence Homestead of 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.
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 \$100,000 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	FREEPOR T EXEMPTION
ANTHONY I.S.D.	10,000	-	100,000	10,000	YES	YES	NO	YES
CANUTILLO I.S.D.	10,000	-	100,000	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	-	100,000	10,000	YES	YES	NO	YES
EL PASO COUNTY	20,000	5,000	-	20,000	YES	YES	NO	YES
EL PASO I.S.D.	10,000	-	100,000	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	-	100,000	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	-	-	-	-	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 MANAGEMENT	-	-	-	-	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	-	100,000	10,000	YES	YES	YES	NO
SOCORRO I.S.D.	10,000	-	100,000	10,000	YES	YES	NO	YES
TORNILLO I.S.D.	10,000	-	100,000	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	20%	100,000	10,000	YES	YES	NO	YES

## IX. EPCAD FULL AND PARTIAL EXEMPT PROPERTIES

<b>2024 Fully Exempt Properties</b>		
<b>Category</b>	<b>Parcel Count</b>	<b>2024 Market Value</b>
A	133	\$ 24,145,027
B	11	\$ 96,798,128
C1	386	\$ 132,445,000
C2	21	\$ 152,883
D1	1	\$ 1,744
E	51	\$ 4,071,834
F1	73	\$ 58,969,665
F2	1	\$ 24,374
J	1	\$ 1,256,192
L1	1,013	\$ 72,320,948
L2	1	\$ 936,563
M	5	\$ 146,533
O	2	\$ 39,076
X	14,047	\$ 6,746,488,142
<b>Total</b>	<b>15,746</b>	<b>\$ 7,137,796,109</b>

<b>2024 Partially Exempt Properties</b>		
<b>Category</b>	<b>Parcel Count</b>	<b>2024 Market Value</b>
A	172,670	\$ 41,688,572,653
B	1,502	\$ 284,813,233
C1	22	\$ 632,519
C2	9	\$ 1,369
D1	7	\$ 670,729
E	590	\$ 188,521,354
F1	110	\$ 201,188,913
F2	8	\$ 1,065,042,964
J	7	\$ 56,842,360
L1	410	\$ 2,464,830,750
L2	115	\$ 2,446,146,795
M	4,093	\$ 105,993,686
O	44	\$ 14,283,716
<b>Total</b>	<b>179,587</b>	<b>\$ 48,517,541,041</b>

## X. HEARINGS AND APPEALS

Each year the district mails out Notices of Appraised Value to property owners. Property owners can protest those values without charge either electronically or in person. They may meet informally with an appraiser to resolve the objection, have a hearing with the Appraisal Review Board (ARB), or both. As mentioned previously, the ARB is a group of independent and unbiased citizens of the County. For the 2024 protest season, the Administrative District Judge selected ARB members to hear protests and help resolve disputes between property owners and the appraisal district. Beginning July 1, 2024, all future ARB members will be appointed by the district's board of directors.

In a reappraisal year, the number of protests and hearings is higher than a non-reappraisal year. The following are the statistics for the 2024 protest and hearing cycle:

<b>2024 Hearing and Appeals Statistics</b>	
<b>Protest Reason</b>	<b># of Protests</b>
1. Value over market	45,733
2. Value unequal compared to other properties	45,136
3. Both- value over market and unequal compared to other properties	45,129
4. Exemption was denied	5
5. Other	2
6. Total protests filed	47,302
<b>Informal Hearings</b>	<b>Totals</b>
7. Number of protests resolved (Informal)	21,614
8. Number of protests resolved with value reduction (Informal)	18,488
9. Total value reduction (Informal)	(\$1,407,030,472)
10. Average value reduction (Informal)	Calculate #9 Divided by #8
<b>ARB Formal Hearings</b>	<b>Totals</b>
11. Number of protests heard (Formal)	14,281
12. Number of property owners who did not follow up before the ARB	10,098
13. Number of protests resolved with value reduction (Formal)	8,712
14. Total value reduction (Formal)	(\$2,349,993,383)
15. Average value reduction (Formal)	Calculate #14 Divided by #13

## XI. TEXAS LIMITATION ON APPRAISED VALUE

### Market Value

Tax Code Section 23.01 requires appraisal districts to appraise taxable property at market value as of Jan. 1 with few exceptions. Property tax code section 1.12 (d) also requires that the appraisal ratio be calculated using market value and not the appraised or assessed value. The use of market value in ratio studies is favored over the use of assessed value because assessed value does not accurately measure the true level of appraisal.

### Assessed Value

Texas has statewide statutory appraisal value limitations or appraised value cap limits which include Limitation on Appraised Value of Residence Homestead (Tax Code Sec. 23.23) and Circuit Breaker Limitation on Appraised Value of Real Property Other Than Residence Homestead (Tax Code Sec. 23.231). The limitations on assessment value are expressed as a percentage increase limit referencing the previous year's assessment value and include other criteria that must be met before the limitation can be imposed. When these limits are imposed it may result in an assessment value that is less than the property's actual market value. A property's assessment value may differ from their market value when these constraints are applied.

The following are 2024 Certified Market Value Totals and Assessed Value Totals.

Market All			
Count	Market Value	Assessed Value	Difference
441,623	\$91,728,764,535	\$84,675,667,349	\$7,053,097,186
Homestead Cap			
Count	Market Value	Assessed Value	Difference
151,129	\$35,266,770,463	\$29,501,011,502	\$5,765,758,961
Circuit Breaker			
Count	Market Value	Assessed Value	Difference
27,009	\$5,429,862,231	\$4,383,918,878	\$1,045,943,353
Agriculture Cap			
Count	Market Value	Assessed Value	Difference
3,092	\$447,462,372	\$113,940,023	\$333,522,349

## XII. RATIO STUDY STATISTICAL DEFINITIONS

A ratio study is a study of the relationship between appraised values and market values. It is one of the primary tools for measuring mass appraisal performance. Ratios are calculated by dividing the appraised values by market values. Ratio studies help measure two important aspects of mass appraisal: the level of appraisal accuracy and uniformity of values. The level of appraisal accuracy is the typical ratio at which properties are appraised while uniformity determines the fair and equitable treatment of properties.

The most common measures of central tendency used in determining the level of appraisal accuracy are:

1. **Median** - the middle ratio when ratios are placed in an array 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.

The most common measures of dispersion used in determining appraisal uniformity are:

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.

### XIII. RATIO STUDIES

EPCAD regularly runs ratio studies throughout the year to measure its appraisal performance. The following are the ratio study results for single family residential classifications (R1 through R6) analyzed and grouped by school district.

<b>Ratio Studies Summary</b>										
Single Family Residential										
Sales Dates 01/01/2023 to 02/28/2024										
	COUNT	AVG ABS DEV	MEDIAN	COD	STANDARD DEV	PRD	WT MEAN	AVG MEAN	MAX RATIO	MIN RATIO
<b>ALL ISD</b>										
ALL ISDs	6,778	0.0679	1.0094	6.7298	0.0879	1.0078	1.0084	1.0162	1.2587	0.6144
<b>Anthony ISD</b>										
ALL	15	0.0677	1.0127	6.6882	0.0919	0.9839	1.0361	1.0194	1.1419	0.8157
R2	2	0.0366	0.8523	4.2908	0.0517	1.0019	0.8507	0.8523	0.8889	0.8157
R3	13	0.0534	1.0142	5.2612	0.0653	1.0000	1.0452	1.0451	1.1419	0.0948
<b>Canutillo ISD</b>										
ALL	482	0.0615	1.0021	6.1381	0.0821	1.0081	1.0045	1.0126	1.2552	0.7939
R2	5	0.0705	1.0000	7.0460	0.1066	1.0223	0.9706	0.9923	1.1531	0.8623
R3	139	0.0527	1.0000	5.2670	0.0716	1.0045	0.9936	0.9980	1.2465	0.8094
R4	332	0.0646	1.0091	6.4058	0.0850	1.0105	1.0095	1.0200	1.2552	0.7939
R5	6	0.0727	0.9551	7.6116	0.0837	1.0016	0.9586	0.9601	1.0536	0.8530
<b>Clint ISD</b>										
ALL	288	0.0695	1.0315	6.7330	0.0890	1.0064	1.0230	1.0296	1.2537	0.8009
R1	2	0.0539	0.8722	6.1799	0.0762	0.9956	0.8760	0.8722	0.9261	0.8183
R2	5	0.0841	0.9525	8.8288	0.1355	1.0301	0.9386	0.9669	1.1956	0.8562
R3	276	0.0674	1.0327	6.5295	0.0869	1.0071	1.0251	1.0324	1.2537	0.8009
R4	5	0.0786	1.0056	7.8119	0.1009	0.9999	0.9976	0.9974	1.1157	0.8738
<b>El Paso ISD</b>										
ALL	1,737	0.0767	1.0003	7.6658	0.0987	1.0149	0.9972	1.0121	1.2587	0.7305
R2	1	0.0000	1.0261	0.0000	0.0000	1.0000	1.0261	1.0261	1.0261	1.0261
R3	1,232	0.0779	1.0036	7.7663	0.0998	1.0095	1.0035	1.0130	1.2587	0.7305
R4	464	0.0734	1.0000	7.3420	0.0955	1.0171	0.9969	1.0139	1.2555	0.8057
R5	36	0.0757	0.9728	7.7855	0.0976	1.0136	0.9529	0.9658	1.2497	0.8008
R6	4	0.0237	0.9239	2.5609	0.0411	1.0039	0.9356	0.9392	1.0000	0.9091
<b>Fabens ISD</b>										
ALL	6	0.0562	0.9609	5.8435	0.0821	1.0028	0.9844	0.9871	1.1320	0.9047
R2	1	0.0000	0.9356	0.0000	0.0000	1.0000	0.9356	0.9356	0.9356	0.9356
R3	5	0.0607	0.9692	6.2601	0.0873	1.0046	0.9929	0.9974	1.1320	0.9047
<b>San Elizario ISD</b>										
ALL	20	0.0661	1.0254	6.4422	0.0841	1.0197	1.0016	1.0213	1.1769	0.8526
R2	1	0.0000	1.0174	0.0000	0.0000	1.0000	1.0174	1.0174	1.0174	1.0174
R3	17	0.0570	1.0394	5.4829	0.0713	1.0063	1.0331	1.0395	1.1769	0.9251
R4	2	0.0157	0.8682	1.8037	0.0222	0.9993	0.8688	0.8682	0.8839	0.8526

## Ratio Studies Summary

Single Family Residential  
Sales Dates 01/01/2023 to 02/28/2024

	COUNT	AVG ABS DEV	MEDIAN	COD	STANDARD DEV	PRD	WT MEAN	AVG MEAN	MAX RATIO	MIN RATIO
<b>Socorro ISD</b>										
ALL	3,385	0.0628	1.0130	6.2021	0.0814	1.0039	1.0144	1.0184	1.2587	0.7115
R2	4	0.1030	1.0782	9.5569	0.1236	1.0011	1.0869	1.0881	1.2282	0.9678
R3	2,733	0.0594	1.0093	5.8834	0.0769	1.0043	1.0075	1.0118	1.2587	0.7343
R4	621	0.0754	1.0334	7.2945	0.0924	1.0100	1.0384	1.0487	1.2569	0.7115
R5	27	0.0615	0.9882	6.2243	0.0812	1.0046	0.9742	0.9787	1.1851	0.8311
<b>Tornillo ISD</b>										
ALL	3	0.0970	0.9235	10.5075	0.1626	1.0510	0.9583	1.0072	1.1946	0.9035
R2	2	0.1456	1.0491	13.8762	0.2059	1.0375	1.0111	1.0491	1.1946	0.9035
R3	1	0.0000	0.9235	0.0000	0.0000	1.0000	0.9235	0.9235	0.9235	0.9235
<b>Ysleta ISD</b>										
ALL	842	0.0716	1.0115	7.0746	0.0918	1.0058	1.0077	1.0136	1.2572	0.6144
R2	1	0.0000	0.9015	0.0000	0.0000	1.0000	0.9015	0.9015	0.9015	0.9015
R3	820	0.0708	1.0111	7.0021	0.0912	1.0061	1.0073	1.0134	1.2572	0.6144
R4	20	0.1004	1.0431	9.6243	0.1192	1.0092	1.0163	1.0256	1.1872	0.8117
R5	1	0.0000	1.0458	0.0000	0.0000	1.0000	1.0458	1.0458	1.0458	1.0458

Some school districts had a limited number of sales to provide reliable data as occurred in Fabens ISD and Tornillo ISD for 2024.



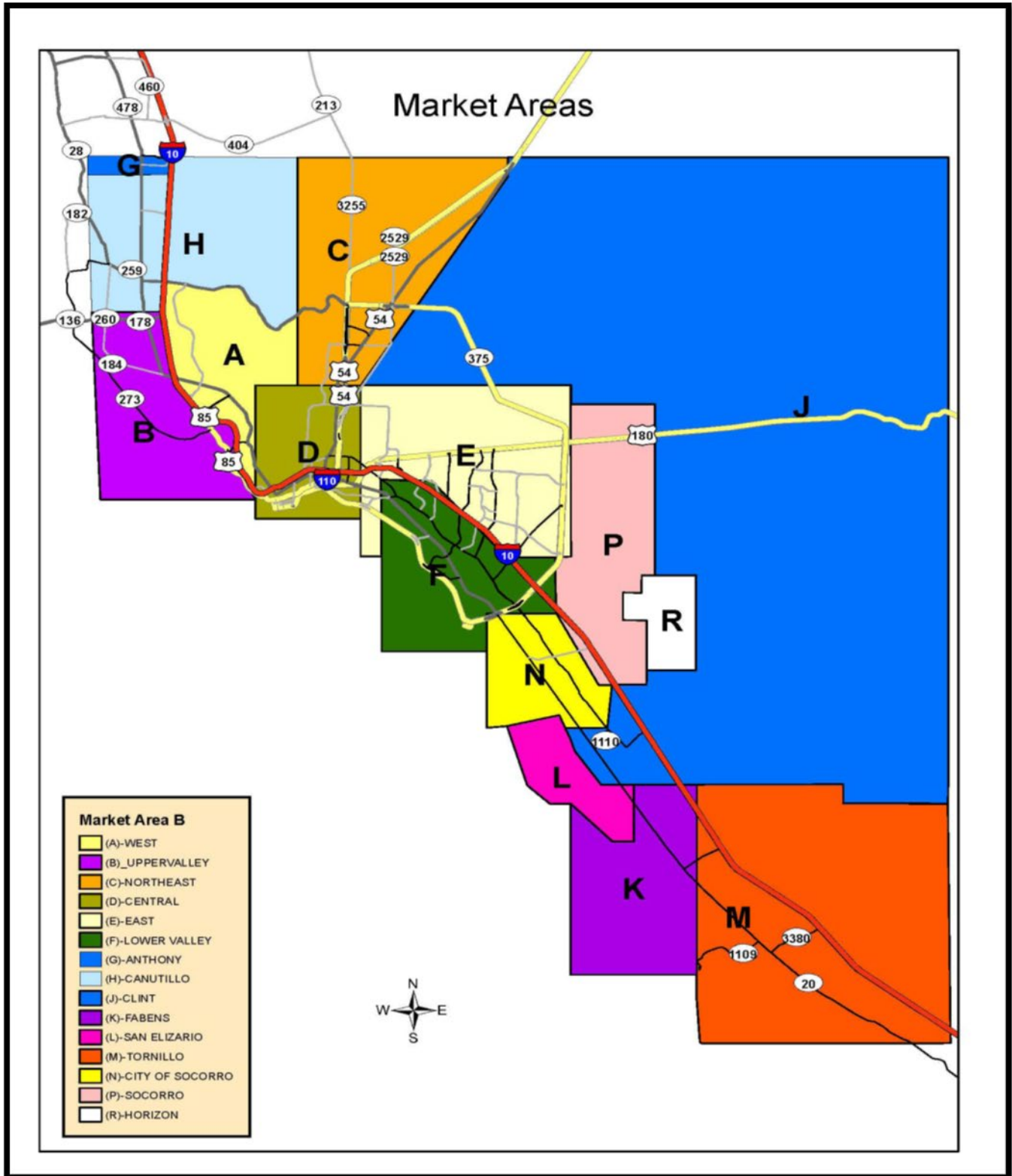
## **XIV. NEIGHBORHOOD RATIO STUDIES**

EPCAD also conducted ratio studies by neighborhood. The Compliance Department reviewed the ratios of neighborhoods that had sufficient sale data. For neighborhoods that fell outside tolerances, the Compliance Department staff created a neighborhood profile that allowed the identification of outliers. The outliers are trimmed, and the remaining sales are analyzed to determine if a mass adjustment to the 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 typically fall 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 typically fall between 5 and 15 for single-family residences.
3. The price related differential indicates how closely related lower value homes are to the higher valued homes. Lower valued homes are typically closer to 100 than higher valued homes because there are fewer higher valued homes/sales. The PRD should typically fall between 98 and 103.

# Market Areas Map



## XV. SUMMARY

El Paso Central Appraisal District is dedicated to continuously improving our service to property owners and our community. We network with community leaders to stay informed about local issues and upcoming changes. We monitor changes in legislation that affect property tax law for timely and efficient implementation into our operation and information systems. We also provide information on how these legislative changes will affect property owners. We provide speakers to community organizations and groups on request, without charge, to address topics of concern 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 Reports
- Reappraisal Plan
- 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
- Tax Calendar
- Taxpayer Information
- Training Video Links (to be added)
- Links to other professional organizations

Having been awarded the Distinguished Assessment Jurisdiction Award in August of 2023, and the Certificate of Excellence in Assessment Administration in August of 2024 by the International Association of Assessing Officers is evidence of our continued commitment to advance methods and procedures.

For more information, visit our website:

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

For additional copies visit our website or write:

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El Paso Central Appraisal District  
Annual Report – 2024