



Appraisers

The El Paso Central Appraisal District appraisers meet the requirements of the Texas Department of Licensing and Regulation (TDLR).

Appraisers continuously obtain additional education and training through the International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD), and other professional organizations.



Many EPCAD appraisers also have additional designations, certifications, licenses, and college degrees.

About Us

The primary function of the El Paso Central Appraisal District (EPCAD) is to provide a timely and accurate appraisal roll to the taxing entities of El Paso while providing quality service to the taxpayers of El Paso in the most cost effective manner possible.

The El Paso Central Appraisal District is supported entirely by the participating taxing entities of El Paso County.

The mission of the El Paso Central Appraisal District is to accurately and equitably interpret the market value of all taxable property in El Paso County.

EL Paso Central Appraisal District

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Hours of Operation:

Mon-Thurs: 7 a.m. to 6 p.m.

Fri: 8 a.m. to 5 p.m.



EL PASO CENTRAL APPRAISAL DISTRICT

APPRAISING PROPERTY

General Information on how the appraisal district places a value on property

Dinah L. Kilgore, R.P.A.
Executive Director/ Chief Appraiser



Home Value and Taxes

How is property appraised?

Property owners in Texas pay property taxes based on the market value of their property. This is sometimes referred to as “ad valorem”, or "according to value" taxation.

In ad valorem taxation, two basic functions take place. First, a taxable value for each property is determined each year. Secondly, local taxing jurisdictions such as the county, cities, schools, and other entities that levy a property tax need to apply a tax rate to that value in order to calculate the amount of taxes owed for that year on each property.

Appraisal Calendar of Events

The property tax system works with the Texas Property Tax Calendar of events. An example of the Texas Property Tax Calendar can be found at:

<http://www.window.state.tx.us/taxinfo/prop/tax/taxcalendar/index.html>

EL Paso Central Appraisal District

Appraisal Districts

The El Paso Central Appraisal District (EPCAD) is administered by a chief appraiser who, assisted by their staff, oversees the day-to-day operations of the district. The main function of the appraisal district is to appraise properties and administer exemptions. More information regarding appraisal districts in general can be found at:

<http://www.window.state.tx.us/taxinfo/proptax/appd.html>

Value

The District follows the provisions of the Texas Property Tax Code. The Tax Code requires that, unless otherwise provided, that all taxable property be appraised at its market value as of January 1st of that tax year. The Tax Code defines “market value” as:

“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.”

Inspections

EPCAD carries out inspections on all properties throughout the year focusing on various market areas, neighborhoods, and commercial properties. The district receives permits from various governmental entities and other information that allows the district to add improvements to the appraisal record. In areas of the county where there is no permit information, staff may drive these areas to check for new construction or demolition. The appraisal staff will physically drive a new subdivision to ensure that all new improvements are added to the respective appraisal record.

Real Estate Valuations

EPCAD uses three different methods of appraising property. They are commonly referred to as the three approaches to value:

The Cost Approach

- Using cost data, cost manuals and depreciation schedules are developed to determine value. This would be how much it would cost to build.

The Market Sales Approach

- Using sales data, appropriate adjustments are established and used in the sales comparison analysis to determine value. This would be how much it would sell for on the open market. Used mainly on residential type properties.

The Income Approach

- Economic rents, expense allowances, and capitalization rates are developed to determine value. This would be how much of a return on investment the property would yield. Used mainly on income producing properties.