

# El Paso Central Appraisal District



## ANNUAL REPORT 2021

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## EL PASO CENTRAL APPRAISAL DISTRICT

Dear El Paso County Citizens and Property Owners,

It is my pleasure to present the 2021 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. We are very proud to report that the final results of the 2020 Property Value Study conducted by the State of Texas Comptroller of Public Accounts, Property Tax Assistance Division has all nine school districts within the Confidence Interval. I acknowledge and thank the entire staff for this achievement.

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,

A handwritten signature in black ink that reads 'Dinah L. Kilgore'.

Dinah L. Kilgore  
Executive Director/Chief Appraiser

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## 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 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 thirty-eight (38) 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, "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 buyer 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 buyer 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 2021, 49 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”.

The Coronavirus, aka COVID-19, has developed into a lethal pandemic. El Paso, Texas was no exception. The El Paso Central Appraisal District continues to implemented measures for their employees and the public to help prevent the spread of COVID-19.

In compliance with recommendations from the Centers for Disease Control and Prevention (CDC) as well as state and local governments, the El Paso Central Appraisal District instituted changes in its daily operations in order to protect and serve the public and staff.

Social distancing must be observed. There are various markers throughout the building indicating proper social distancing spacing. Barriers and sneeze guards have been installed to protect employees and taxpayers. We have increased the frequency of cleaning and sanitizing the building in order to maintain the best possible environment within our offices for everyone.

The pandemic has changed how the El Paso Central Appraisal District conducts business. The situation is in a constant change. The El Paso Central Appraisal District does the best to adapt to the constant changes.

## II. COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES

### **EI 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 EI 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 – to assess the median level of appraisal for an appraisal district and to 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. NEW LEGISLATION

The Texas legislature meets biannually in odd numbered years. In 2021, there were bills that affected the operations of El Paso Central Appraisal District. Significant Bills include the following:

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.
2. HB 533 Relating to ad valorem tax sales of personal property seized under a tax warrant.
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.
4. HB 1082 Relating to the availability of personal information of an elected public officer.
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.
6. HB 1118 Relating to state agency and local government compliance with cybersecurity training requirements.
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
8. HB 1428 Relating to procurement by a political subdivision of a contingent fee contract for legal services.
9. HB 2429 Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate.
10. 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.
11. HB 2723 Relating to public notice of the availability on the Internet of property-tax-related information.
12. HB 2941 Relating to the appointment of appraisal review board members.
13. 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.
14. HB 3788 Relating to the training and education of appraisal review board members.
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.

16. HB 3971 Relating to the appraisal for ad valorem tax purposes of residential real property located in a designated historic district.
17. SB 56 Relating to the availability of personal information of a current or former federal prosecutor or public defender.
18. SB 58 Relating to purchasing of cloud computing services by a political subdivision.
19. SB 63 Relating to the system for appraising property for ad valorem tax purposes.
20. SB 113 Relating to community land trusts.
21. SB 334 Relating to disclosure under the public information law of certain records of an appraisal district.
22. 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.
23. 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
24. SB 742 Relating to installment payments of ad valorem taxes on property in a disaster area.
25. SB 794 Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran.
26. SB 841 Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions.
27. 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.
28. 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.
29. 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.
30. SB 1225 Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law.
31. 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.
32. SB 1421 Relating to the correction of an ad valorem tax appraisal roll and related appraisal records.

33. 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.
34. 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.
35. SB 1764 Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.
36. 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.

## IV. PROPERTY CATEGORIES

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

<b>State Code</b>	<b>Category Name</b>	<b>Description</b>
A	Real Property Single-family Residential	House, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments, but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirements.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Non-qualified Agricultural Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns sheds, silos, garages, other improvements associated with farming or

		ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public, Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Oil, Gas and Other Minerals	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.
H1	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	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	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code,

		Section 23.12.
S	Special Inventory	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.
X	Fully Exempt	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.

## V. PARCEL SUMMARY

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

### 2021 Parcel Summary and Market Value

State Code	Parcel Count	2021 Market Value
A	226,644	34,265,026,345
B	8,194	2,677,123,545
C1	12,727	633,444,266
C2	96,968	14,109,597
D1	3,036	306,163,439
D2	124	3,111,027
E	7,920	305,585,191
F1	11,476	8,839,759,230
F2	240	1,167,841,170
G3	1	11,473
H1	42	158,677,732
J	740	1,039,327,182
L1	23,213	4,007,509,901
L2	344	1,861,038,443
M	15,642	216,817,810
O	7,703	366,447,918
S	705	198,192,452
X	15,662	5,793,294,913
Totals	431,381	61,853,481,634

## VI. 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 2019:

### 2021 New Value

State Code	Actual Count	New Market Val	New Taxable Val
A	4,463	485,980,400	485,360,546
B	95	48,268,886	44,186,642
C1	1	2,700	2,700
D2	15	164,183	164,183
E	15	1,598,183	1,477,169
F1	238	213,612,790	205,113,494
F2	1	98,130	98,130
L1	32	4,191,835	4,001,371
M	388	8,805,948	8,768,239
O	1,388	171,781,560	170,896,878
X	26	15,626,793	0
Totals	6,662	950,131,408	950,138,070

## VII. EXEMPTIONS

The CAD to ensure compliance with the Texas Property Tax Code applies exemptions diligently. There are no fees attached to applying for exemptions and our staff is available to assist property owners with their applications. The law mandates some exemptions and allows certain entities to increase those exemptions or in some cases, not offer the exemption at all. The information below details exemption details for El Paso County, followed by a chart summarizing the exemptions by entity.

- 1. GENERAL RESIDENCE HOMESTEAD EXEMPTION** (Tax Code Section 11.13). You may qualify for this exemption if for the current year and, if filing a late application, for the year for which you are seeking an exemption: (1) you owned this property on January 1; (2) you occupied it as your principal residence on January 1; and (3) you and your spouse do not claim a residence homestead exemption on any other property.
- 2. DISABLED PERSON EXEMPTION** (Tax Code Section 11.13(c), (d)). You may qualify for this exemption if you are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. You cannot receive an age 65 or older exemption if you receive this exemption.
- 3. AGE 65 OR OLDER EXEMPTION** (Tax Code Section 11.13(c), (d)). You may qualify for this exemption if you are 65 years of age or older. You may qualify for the year in which you become age 65. You cannot receive a disability exemption if you receive this exemption.
- 4. SURVIVING SPOUSE OF INDIVIDUAL WHO QUALIFIED FOR AGE 65 OR OLDER EXEMPTION** (TAX CODE Section 11.13(d), 11.13(q)). You may qualify for this exemption if: (1) your deceased spouse died in a year in which he or she qualified for the exemption under Tax Code Section 11.13(d); (2) you were 55 years of age or older when your deceased spouse died; and (3) the property was your residence homestead when your deceased spouse died and remains your residence homestead. You cannot receive this exemption if you receive an exemption under Tax Code Section 11.13(d).
- 5. 100% DISABLED VETERANS EXEMPTION** (Tax Code Section 11.131). You may qualify for this exemption if you are a disabled veteran who receives from the United States Department of Veterans Affairs or its successor: (1) 100 percent disability compensation due to a service-connected disability; and (2) a rating of 100 percent disabled or individual unemployable.
- 6. SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR THE 100% DISABLED VETERAN'S EXEMPTION** (Tax Code Section 11.131). You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code

Section 11.131 at the time of his or her death and: (1) you have not remarried since the death of the disabled veteran and (2) the property was your residence homestead when the disabled veteran died and remains your residence homestead.

- 7. DONATED RESIDENCE HOMESTEAD OF PARTIALLY DISABLED VETERAN** (Tax Code Section 11.132, Version 1). You may qualify for this exemption if you are a disabled veteran with a disability rating of less than 100 percent and your residence homestead was donated to you 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.
- 8. SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR THE DONATED RESIDENCE HOMESTEAD EXEMPTION** (Tax Code Section 11.132, Version 1). You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code Section 11.132 at the time of his or her death and: (1) you have not remarried since the death of the disabled veteran and (2) the property was your residence homestead when the disabled veteran died and remains your residence homestead. Please attach all documents to support your request.
- 9. SURVIVING SPOUSE OF MEMBER OF ARMED FORCES KILLED IN ACTION** (Tax Code Section 11.132, Version 2). You may qualify for this exemption if you are the surviving spouse of a member of the United States armed services who is killed in action and you have not remarried since the death of the member of the armed services. Please attach all documents to support your request.
- 10. DISABLED VETERAN.** You may qualify for this exemption if you are a disabled veteran with a service connected disability, the surviving spouse or child of a qualifying disabled veteran, or the surviving spouse or child of an armed service member who died on active duty pursuant to Tax Code Section 11.22. A qualified individual is entitled to an exemption from taxation of a portion of the assessed value of one property the applicant owns and designates. You qualify for this exemption if you are a veteran of the United States armed forces, the Veteran's Administration (V.A.) or service branch has officially classified you as disabled, you have a service connected disability and are a Texas resident.
- 11. SURVIVING SPOUSE OR CHILD OF DECEASED DISABLED VETERAN.** You may qualify for this exemption if you are the surviving spouse or child of a qualifying disabled veteran, and you have not remarried. As the surviving child, you must be under 18 years of age, unmarried, and your disabled parent's spouse did not survive your disabled parent; and are a Texas resident.

**12. SURVIVING SPOUSE OF A FIRST RESPONDER KILLED IN THE LINE OF DUTY**(Tax Code Section 11.134) You may qualify if:

- a) You are the surviving spouse of a first responder who is killed or fatally injured in the line of duty; and
- b) You have not remarried since the death of the first responder

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

- 10-29% = \$5,000    30-49% = \$7,500    50-69% = \$10,000    70-99% = \$12,000    At least 10% plus over-65 = \$12,000
- Loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia = \$12,000
- 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.
- Surviving spouse and surviving minor children of a member of the U.S. armed forces who dies while on active duty = \$5,000
- 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 of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.
- A surviving spouse of a disabled veteran who qualified for an exemption from taxation under item 5 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)
- Surviving spouse of a disabled veteran who qualified for the 100% disabled veteran's exemption (Tax Code section 11.131): You may qualify for this exemption if you were married to a 100% or totally disabled veteran who died before the law authorizing a residence homestead exemption of such a veteran took effect and (1) you have not remarried since the death of the disabled veteran and (2) the property was the residence homestead of the surviving spouse when the veteran died and remains the homestead of the surviving spouse.

The only mandatory exemptions are disabled veterans for all entities and school homestead & over-65 and disabled freeze for schools. All others are optional and granted by the governing body of the entity.

Persons receiving a disabled veteran's exemption may also receive the over-65 exemption or the social security/medical disability exemption.

All school districts are required to grant a minimum of \$25,000 homestead exemption and \$10,000 over-65 exemption.

Taxpayers over 65 may receive the over-65 exemption or the Social Security/medical disability exemption, but not both.

No entity in El Paso County currently grants a local option tax limitation (freeze).

ENTITIES	OVER 65	OPTIONAL RESIDENTIAL HOMESTEAD	SCHOOL HOMESTEAD	SOCIAL SECURITY DISABILITY	FIRST RESPONDER SURVIVING SPOUSE	DISABLED VETERAN	GOODS-IN-TRANSPORT EXEMPTION	FREEPORT EXEMPTION
ANTHONY I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
ANTHONY, TOWN OF	3,000	0	0	0	YES	YES	NO	YES
CANUTILLO I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
CLINT I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
CLINT, TOWN OF	0	0	0	0	YES	YES	YES	YES
EL PASO, CITY OF	42,500	5,000	0	42,500	YES	YES	NO	YES
EL PASO COMMUNITY COLLEGE	10,000	0	0	10,000	YES	YES	NO	YES
EL PASO COUNTY	20,000	5,000	0	20,000	YES	YES	NO	YES
E P COUNTY EMERGENCY SERV. DIST 1	0	0	0	0	YES	YES	NO	YES
E P COUNTY EMERGENCY SERV. DIST 2	0	0	0	0	YES	YES	NO	YES
EP COUNTY TORNILLO WATER IMP. DIST.	0	0	0	0	YES	YES	NO	YES
EP COUNTY WC & ID 4	3,000	0	0	3,000	YES	YES	NO	YES
EL PASO I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
FABENS I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
HACIENDAS DEL NORTE WATER IMP. DIST.	0	0	0	0	YES	YES	YES	YES
HORIZON. CITY OF	0	0	0	0	YES	YES	YES	YES
HORIZON REGIONAL M.U.D.	0	0	0	0	YES	YES	NO	YES
LOWER VALLEY WATER DIST.	5,000	0	0	5,000	YES	YES	NO	YES
PASEO DEL ESTE M.U.D. 1	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 2	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 3	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 4	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 5	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 6	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 7	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 8	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 9	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 10	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE M.U.D. 11	0	0	0	0	YES	YES	YES	YES
SAN ELIZARIO, CITY OF	0	0	0	0	YES	YES	YES	YES
SAN ELIZARIO I.S.D.	10,000	0	25,000	10,000	YES	YES	YES	NO
SOCORRO I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	YES
SOCORRO, CITY OF	5,000	0	0	0	YES	YES	YES	YES
TORNILLO I.S.D.	10,000	0	25,000	10,000	YES	YES	NO	NO
UNIVERSITY MEDICAL CENTER	0	0	0	0	YES	YES	NO	YES
VINTON, VILLAGE OF	3,000	0	0	3,000	YES	YES	YES	YES
YSLETA I.S.D.	10,000	20%	25,000	10,000	YES	YES	NO	YES

## VIII. FULL EXEMPTIONS AND PARTIAL EXEMPT

The state allows qualified properties to be completely exempt. The following indicates the market value of Fully Exempt Properties by category and Non Fully Exempt Properties:

### 2021 Fully Exempt Properties

State Code	Actual Count	2021 Market Value
A	74	8,077,914
B	36	25,414,446
C1	469	349,152,231
C2	18	152,480
D1	1	781
E	24	3,271,980
F1	24	22,531,938
F2	1	3,398,112
G3	2	200
J	2	1,179,170
L1	1,278	65,434,439
L2	1	753,516
M	2	13,867
O	3	56,040
S	78	1,894
X	13,649	5,313,855,905
Totals	15,662	5,793,294,913

### 2021 Non - Fully Exempt Properties

State Code	Actual Count	2021 Market Value
A	226,645	34,265,229,172
B	8,194	2,677,123,545
C1	12,727	633,444,266
C2	96,968	14,109,597
D1	3,036	306,163,439
D2	124	3,111,027
E	7,920	305,585,191
F1	11,476	8,839,759,230
F2	240	1,167,841,170
G3	1	11,473
H1	42	158,677,732
J	740	1,039,327,182
L1	23,213	4,007,509,901
L2	344	1,861,038,443
M	15,642	216,817,810
O	7,703	366,447,918
S	705	198,192,452
Totals	415,720	56,060,389,548

## 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 2021 protest and hearing cycle, a reappraisal year:

### 2021 Hearing and Appeals Statistics

Question	Answer
1. Value over Market	36,843
2. Value Unequal compared to other properties	26,986
3. Both Over Appraisal and Market Value	25,665
4. Exemption was denied	8,961
5. Other	13,534
6. Number of protests filed	39,157
7. Number of Protests resolved in informal hearings	13,347
8. Number of Protests resolved in informal hearings with value reduction	10,978
9. Value reduction from Informal	-726,793,516
10. Average reduction in informal Hearings	Calculate #9 divided by #8
11. Number of Protests heard in ARB	10,441
12. Number of property owners who did not follow up before the ARB	9,879
13. Number of Protests resolved in formal hearings with value reduction	6,060
14. Total value reduction by ARB	-435,712,316
15. Average Value Reduction in Value	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, first by school district and the second by school district and the six classes of residential properties, from the lowest R1 to the highest R6:

Some school districts in the following report had a limited number of sales to provide reliable data as occurred in Fabens ISD for 2021. There were no sales data for Tornillo ISD for 2021.

**RATIO STUDIES SUMMARIES**  
**SINGLE FAMILY EXISTING ND NEW CONSTRUCTION PROPERTIES**  
**SALES DATES 01/01/2020 TO 02/28/2021**

	COUNT	MEDIAN ABSOLUTE DEV.	MEDIAN	COEFFICIENT OF DISPERSION	STANDARD DEVIATION	PRD	WT MEAN	MEAN	MAX RATIO	MIN RATIO
<b>ALL ISDs</b>	4036	0.0602	1.0206	6.6630	0.0838	1.0070	1.0219	1.0290	1.5515	0.7380
<b>ANTHONY ISD</b>										
ALL	19	0.0549	1.0650	5.7000	0.0649	0.9959	1.0648	1.0604	1.2058	0.9524
R2	3	0.0000	0.9802	0.9460	0.0161	1.0032	0.9678	0.9709	0.9802	0.9524
R3	16	0.0490	1.0708	5.0310	0.0708	1.0014	1.0756	1.0772	1.2058	0.9533
<b>CANUTILLO ISD</b>										
ALL	349	0.0576	1.0119	6.5930	0.0796	1.0061	1.0156	1.0217	1.5515	0.8214
R3	187	0.0469	1.0063	5.8090	0.0742	1.0051	1.0088	1.0140	1.2081	0.8907
R4	161	0.0741	1.0213	7.1330	0.0860	1.0068	1.0206	1.0275	1.2078	0.8214
<b>CLINT ISD</b>										
ALL	161	0.0586	1.0541	6.3910	0.0823	1.0063	1.0432	1.0498	1.2081	0.8337
R2	11	0.0427	0.9950	5.8100	0.0828	1.0115	1.0016	1.0131	1.2049	0.9282
R3	146	0.0579	1.0564	6.3050	0.0830	1.0076	1.0435	1.0514	1.2081	0.8337
R4	4	0.0432	1.0956	4.2810	0.0700	0.9989	1.0931	1.0919	1.1734	1.0031
<b>EL PASO ISD</b>										
ALL	1214	0.0585	1.0027	6.6220	0.0840	1.0083	1.0050	1.0134	1.4386	0.7380
R2	10	0.0906	1.0052	11.2320	0.1627	1.0228	1.0285	1.0520	1.4386	0.9055
R3	772	0.0587	1.0046	6.6390	0.0829	1.0078	1.0063	1.0142	1.2751	0.7380
R4	383	0.0562	1.0000	6.2910	0.0802	1.0084	1.0000	1.0085	1.2084	0.7406
R5	45	0.0581	1.0254	7.3100	0.1103	1.0067	1.0293	1.0361	1.4207	0.8719
R6	4	0.0324	0.9491	7.8470	0.1106	1.0285	0.9638	0.9912	1.1509	0.9158
<b>FABENS ISD</b>										
ALL	5	0.1320	1.1320	12.6200	0.1582	1.0280	1.1255	1.1570	1.4473	0.9693
R3	3	0.2109	1.2364	12.0580	0.2237	1.0681	1.1496	1.2279	1.4473	1.0000
<b>SAN ELIZARIO ISD</b>										
ALL	9	0.0868	1.0598	6.4270	0.0792	1.0076	1.0476	1.0555	1.1648	0.9209
R3	8	0.0733	1.0618	6.0710	0.0847	0.9983	1.0689	1.0671	1.1648	0.9209
<b>SOCORRO ISD</b>										
ALL	1770	0.0580	1.0313	6.4340	0.0799	1.0037	1.0336	1.0374	1.4582	0.8207
R2	19	0.0468	0.9532	5.9770	0.0792	1.0055	0.9702	0.9755	1.1966	0.8916

R3	1465	0.0567	1.0313	6.2100	0.0777	1.0055	1.0298	1.0356	1.2713	0.8207
R4	278	0.0668	1.0421	7.2630	0.0913	1.0087	1.0404	1.0494	1.3966	0.8247
R5	7	0.0562	1.0427	6.4460	0.0862	1.0059	1.0484	1.0545	1.1835	0.9284

**YSLETA ISD**

ALL	509	0.0607	1.0230	6.8140	0.0844	1.0067	1.0256	1.0325	1.2055	0.7588
R2	16	0.0628	1.0252	7.0520	0.0805	1.0025	1.0012	1.0037	1.1185	0.8895
R3	471	0.0598	1.0230	6.7840	0.0845	1.0071	1.0261	1.0334	1.2055	0.7588
R4	21	0.0769	1.0124	7.1880	0.0897	1.0113	1.0184	1.0300	1.1799	0.8956

**NOTE: THERE WERE NO SALES IN TORNILLO ISD**

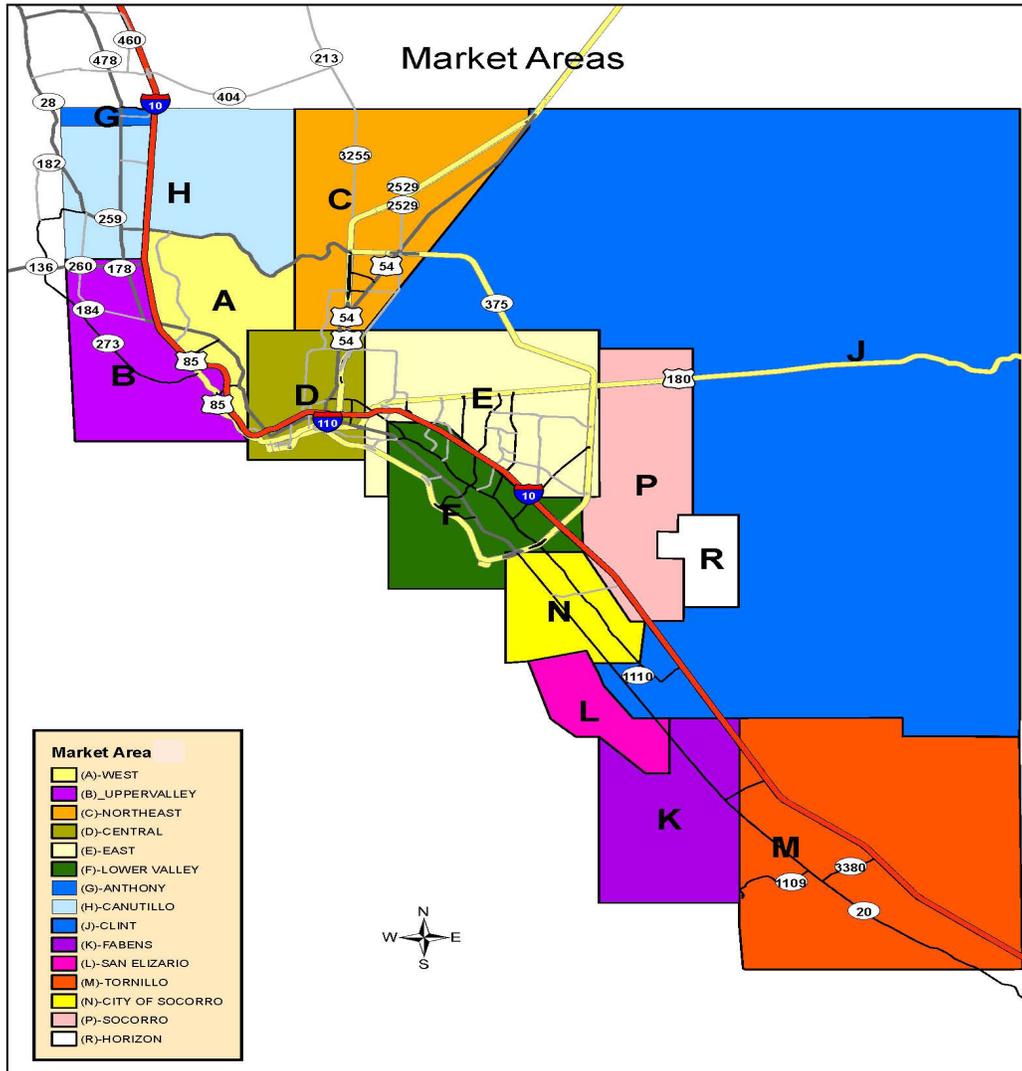
## XII. NEIGHBORHOOD RATIO STUDIES

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 are 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 – 2021 Appraisal Year  
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