



Professionals Putting People First



## What is Mass Appraisal?

Mass appraisal is the valuation of a group of properties using common data, standardized methods and statistical testing. Like single property appraisal, mass appraisal is rooted in the three traditional approaches to value: direct comparison, cost and income.

EPCAD gathers property characteristic data for all properties in El Paso County. We build models based on national building cost data and apply the models to the property characteristics to get values. These models are adjusted based on sales of properties within the county. For commercial properties, models may also be built based on income and capitalization rates.

## **Advantage of Mass Appraisal**

The advantage of mass appraisal is cost. There are over 230,000 single family homes in El Paso County. If an individual appraisal costs \$300, it would cost over \$69 million to individually appraise all the single family homes in the county. There would be even higher costs to appraise more complex properties. The 2021-2022 EPCAD budget is just over \$18 million.

## Disadvantages of Mass Appraisal

- Property owners are not required to provide sales or income information to the appraisal district. The less data available, the harder it is to construct valuation models.
- Because we do not inspect every property every year, the appraisal district may not be aware of issues affecting an individual property's value. We heavily rely on property owners through the protest process to apprise us of problems affecting their property.

# Annual Tax Calendar

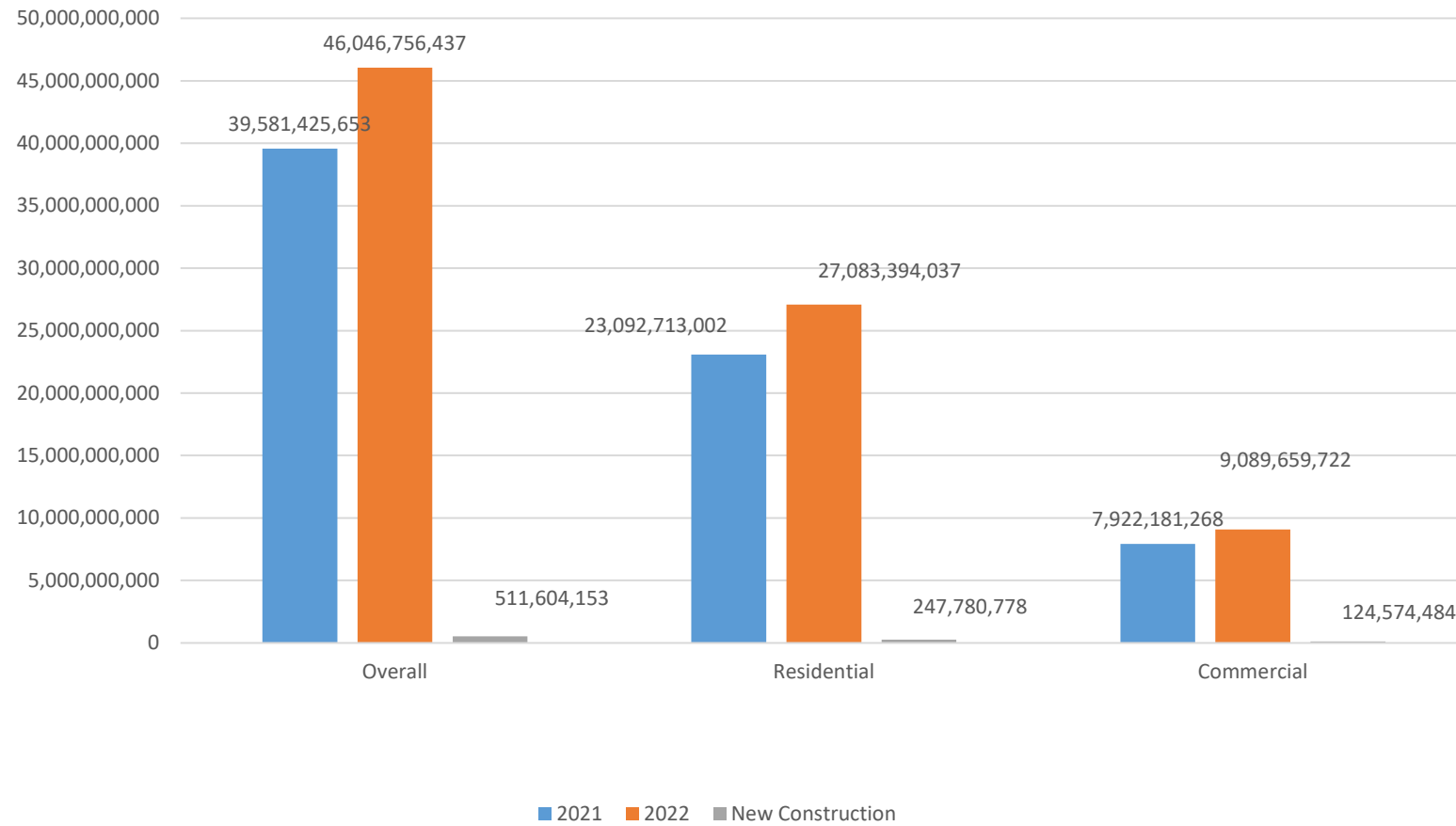
Preliminary Totals 4/30

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Appraisal Phase (1/1 - 5/15)											
					Equalization Phase (ARB) (5/15 - 7/25)						
							Assessment Phase (7/25 - 9/30)				
									Current Collections (10/1-1/31 of following year)		

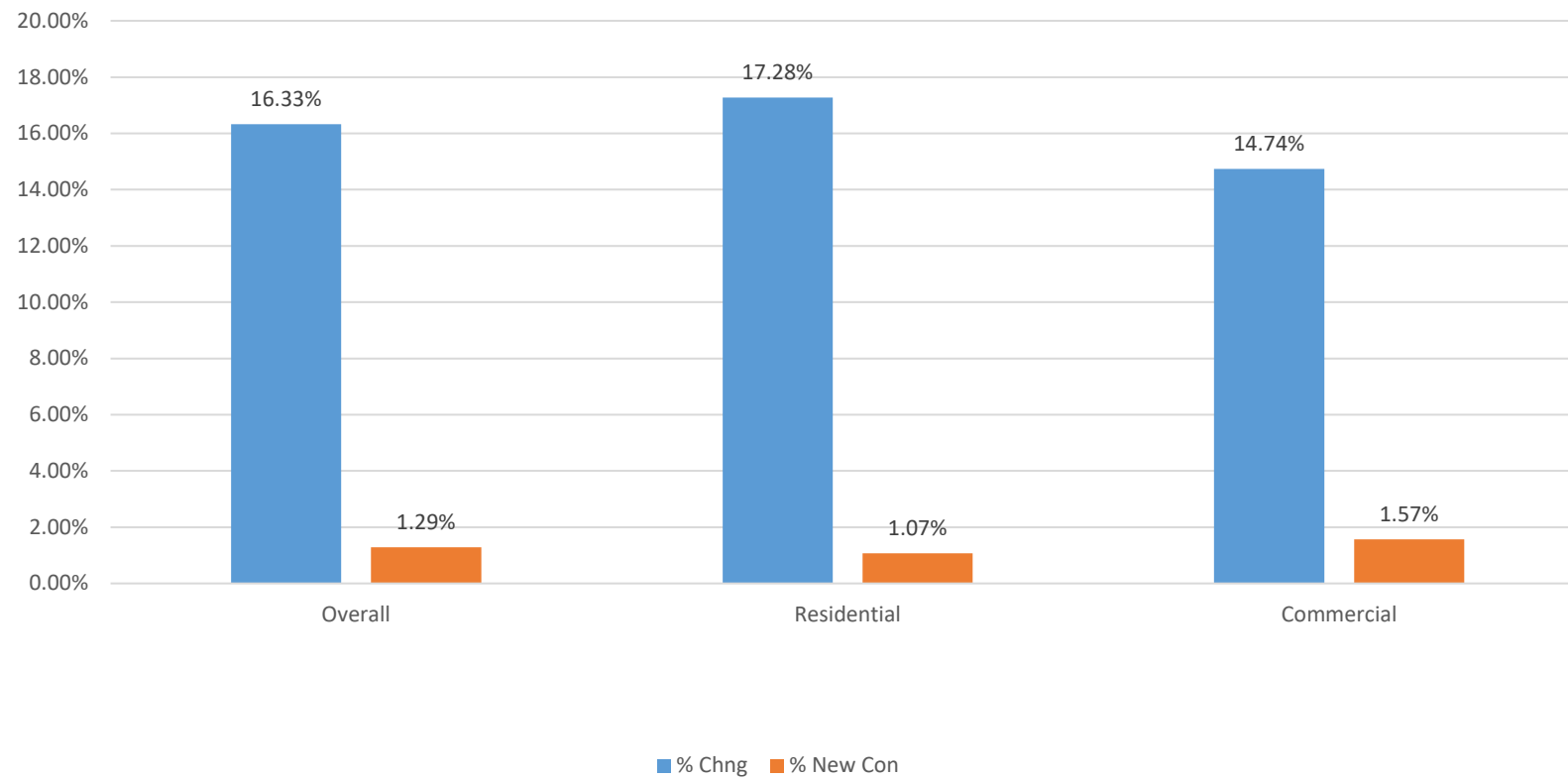
Certified Totals 7/25

City of El Paso											
State Entity Code	DESC	2021 Count	2021 Taxable Value	2022 Count	2022 Taxable Value	Change Count	Change Taxable Value	% Value Change	2022 New Construction	% New Construction Change	
52 A	SINGLE FAMILY RESIDENCE	178,206	23,092,713,002	179,338	27,083,394,037	1,132	3,990,681,035	17.2811	247,780,778	1.0729	
52 B	MULTIFAMILY RESIDENCE	7,753	2,435,800,399	7,778	3,442,898,929	25	1,007,098,530	41.3456	10,380,579	0.4261	
52 C1	VACANT LOTS AND LAND TRACTS	5,272	427,312,647	5,213	431,677,057	-59	4,364,410	1.0213	0	0	
52 C2	COLONIA LOTS AND LAND TRACTS	7	449,152	7	584,489	0	135,337	30.1316	0	0	
52 D1	QUALIFIED AG LAND	314	856,763	314	853,989	0	-2,774	-0.3237	0	0	
52 D2	FARM OR RANCH IMPS ON QUALIF	22	602,629	23	641,751	1	39,122	6.4918	17,040	2.8276	
52 E	RURAL LAND, NON QUALIFIED OPE 7	460	55,227,764	458	63,168,868	-2	7,941,104	14.3788	15,650	0.0283	
52 F1	COMMERCIAL REAL PROPERTY	9,150	7,922,181,268	9,173	9,089,659,722	23	1,167,478,454	14.7368	124,574,484	1.5724	
52 F2	INDUSTRIAL AND MANUFACTURIN	195	780,706,855	194	826,478,568	-1	45,771,713	5.8628	0	0	
52 H1	TANGIBLE PERSONAL, NON BUSIN	19	153,203,727	19	153,203,727	0	0	0	0	0	
52 J2	GAS DISTRIBUTION SYSTEM	82	178,052,794	82	178,649,779	0	596,985	0.3352	0	0	
52 J3	ELECTRIC COMPANY (INCLUDING C	208	218,692,122	209	218,738,031	1	45,909	0.0209	0	0	
52 J4	TELEPHONE COMPANY (INCLUDI	78	108,286,149	78	108,454,944	0	168,795	0.1558	0	0	
52 J5	RAILROAD	16	115,781,114	16	115,781,114	0	0	0	0	0	
52 J6	PIPELAND COMPANY	60	43,799,571	60	43,816,059	0	16,488	0.0376	0	0	
52 J7	CABLE TELEVISION COMPANY	17	77,451,690	17	77,451,690	0	0	0	0	0	
52 L1	COMMERCIAL PERSONAL PROPE	18,864	2,817,945,785	17,871	2,928,349,194	-993	110,403,409	3.9178	15,421,930	0.5472	
52 L2	INDUSTRIAL AND MANUFACTURIN	267	754,875,829	257	743,444,384	-10	-11,431,445	-1.5143	0	0	
52 M1	MOBILE HOMES	4,679	44,948,605	4,687	47,567,673	8	2,619,068	5.8268	1,610,314	3.5825	
52 O	RESIDENTIAL INVENTORY	3,407	165,084,104	3,077	249,106,959	-330	84,022,855	50.8969	111,803,378	67.7251	
52 S	SPECIAL INVENTORY TAX	515	187,453,684	474	242,835,473	-41	55,381,789	29.5442	0	0	
52 X	TOTALLY EXEMPT PROPERTY	10,672	0	11,996	0	1,324	0	0	0	0	
		240,263	39,581,425,653	241,341	46,046,756,437	1,078	6,465,330,784	16.3343	511,604,153	1.2925	

## Category Taxable Value

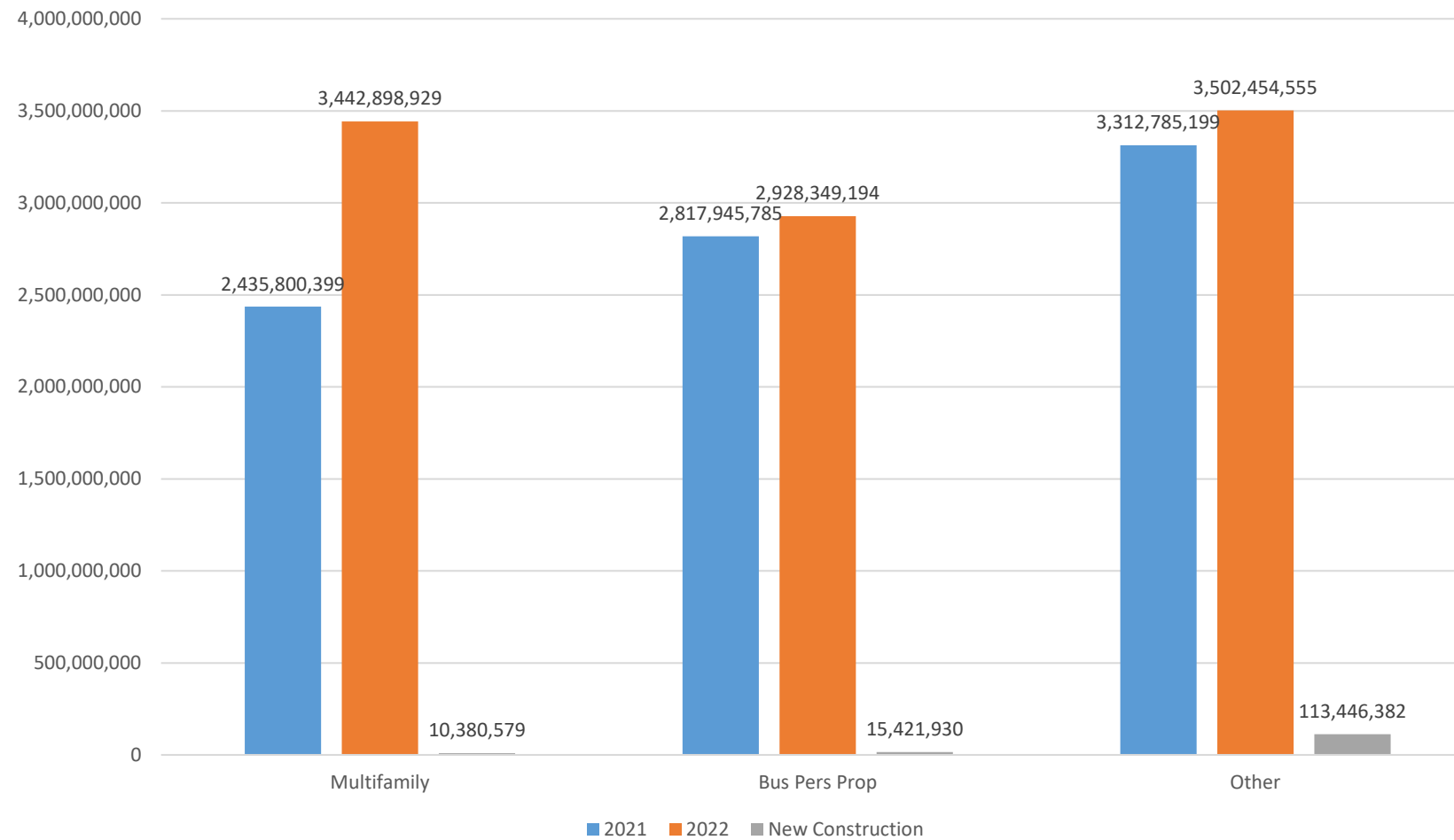


## 2022 Taxable Value Percent Increase





## Category Taxable Value



## 2022 Taxable Value Percent Increase

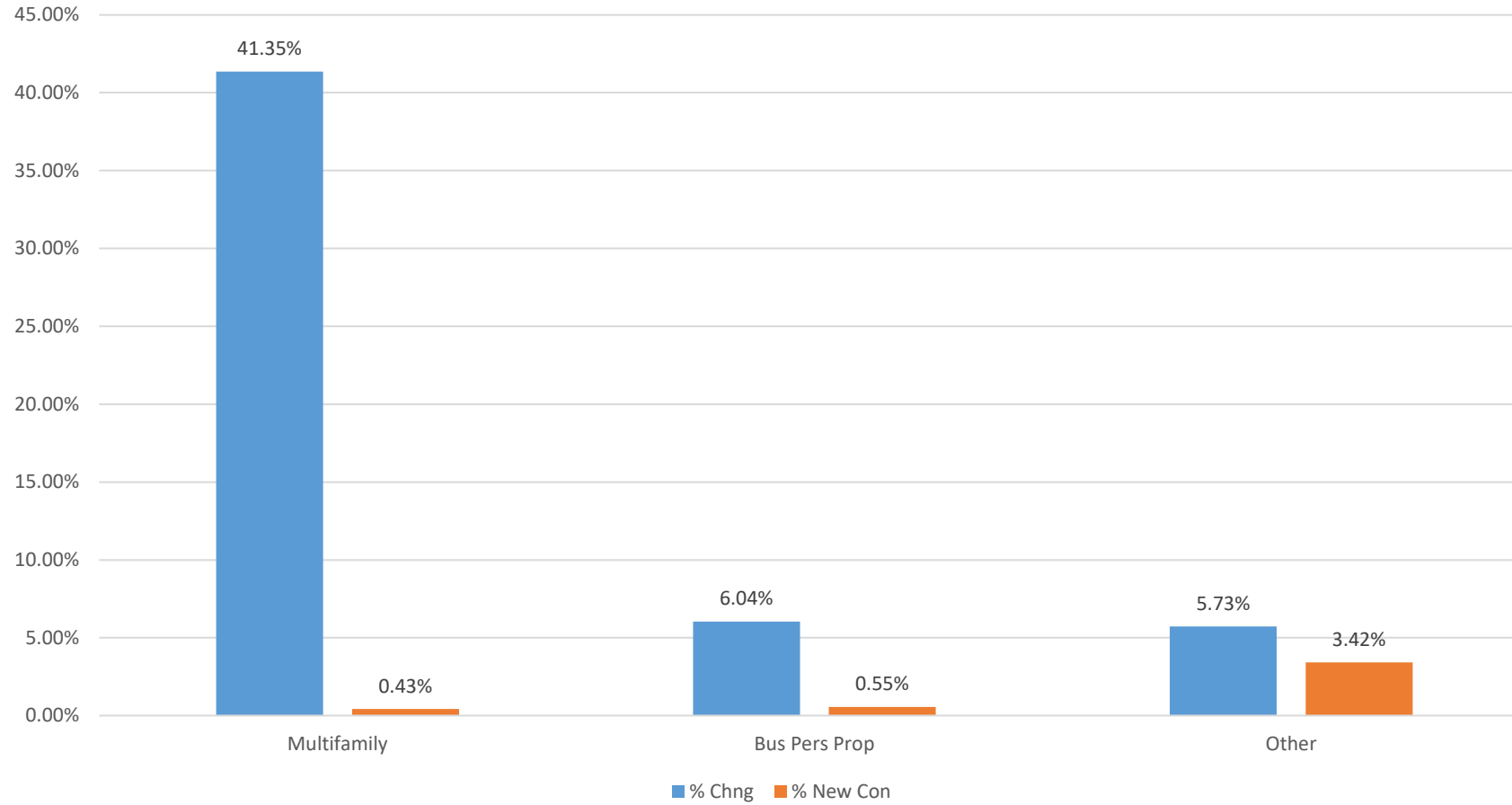
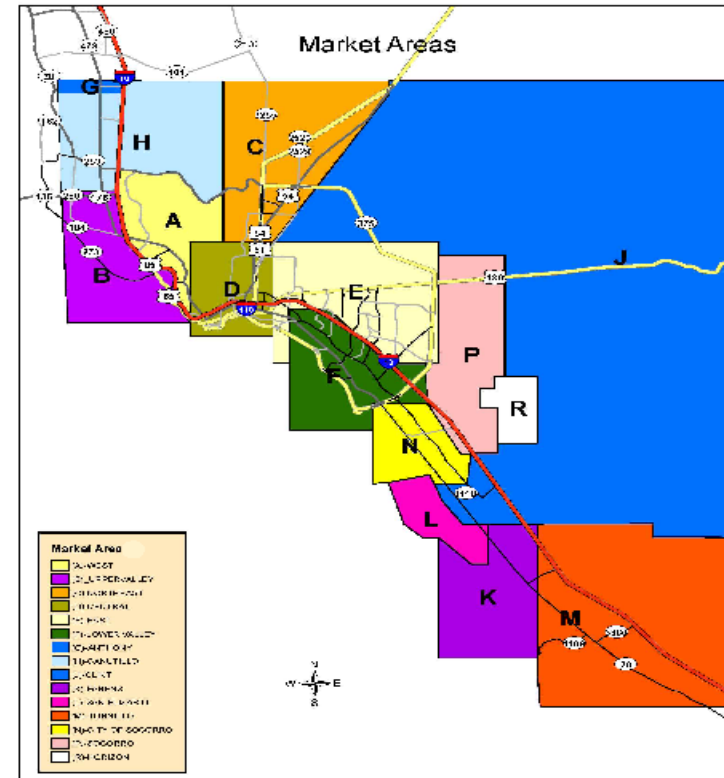
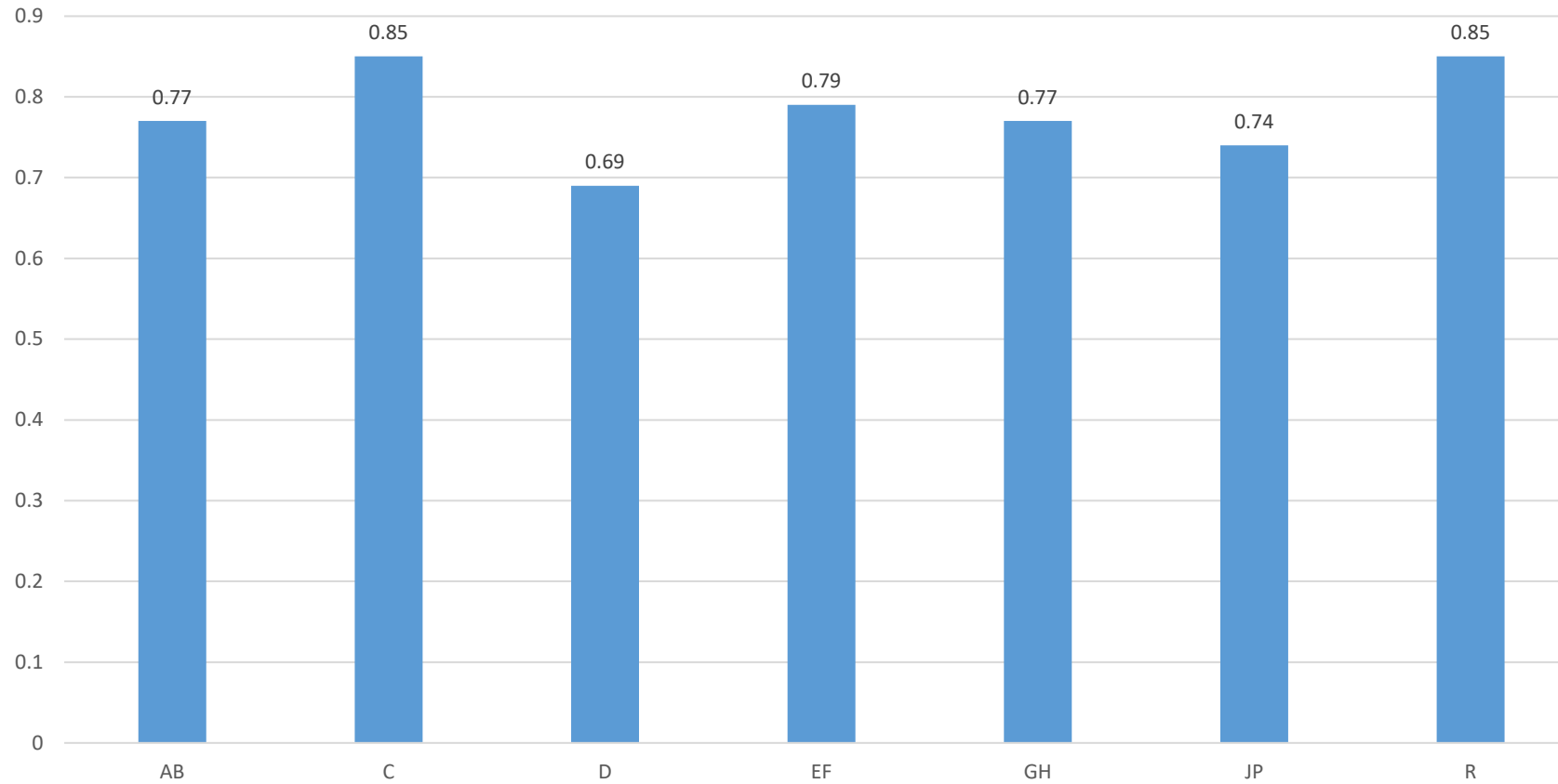


Figure 1.2 Market Areas Map



2021 Values Appraisal Level



January 1<sup>st</sup> 2021 Appraised Values to 2021 Sales

## Protest Process

### File a Protest

Deadline: May 16<sup>th</sup> or 30 days from the date of the appraisal notice, whichever is later

#### Ways to Protest

- Hardcopy
  - paper, fax, email
  - included with appraisal notice
  - print form from website
- Digital
  - fill form out online (including on mobile)
  - access through property search or QR code
  - upload evidence
  - can have informal hearing
- E-file
  - create account on website
  - upload evidence
  - receive offer through email, no informal hearing

## **Protest Process Hearings**

You will receive an appointment letter with your informal and formal hearing date and time

### **Informal**

Meet with an appraiser (not available with e-file)  
Anytime up to formal hearing (once scheduled)

### **Formal**

Appear before ARB (Appraisal Review Board)  
In person  
By phone  
Online video

## **Protest Process Additional Remedies**

### **Arbitration**

Must pay a fee (may be refundable)

### **District Court**

Must file a lawsuit

## **New Legislation Relating to Homesteads**

- SB 8 (2<sup>nd</sup> CS) A property owner may apply for a homestead after January 1 if they qualify

## **May 7<sup>th</sup> Constitutional Election**

- Increase state homestead exemption from \$25,000 to \$40,000
- Compress tax freezes to reflect reductions in school district M&O rates



## Pending Lawsuits

2,095 accounts-years  
\$3,628,701,258 value under suit

# Thank You For Your Attention

- Dinah L. Kilgore – RPA
- Executive Director/Chief Appraiser
- 915-780-2003
  
- James Thompson Jr – RPA, AAS, RES
- Director of Appraisal Services
- 915-780-2058