



2023 City of El Paso Presentation

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 2022-2023 EPCAD budget is just over \$19.8 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

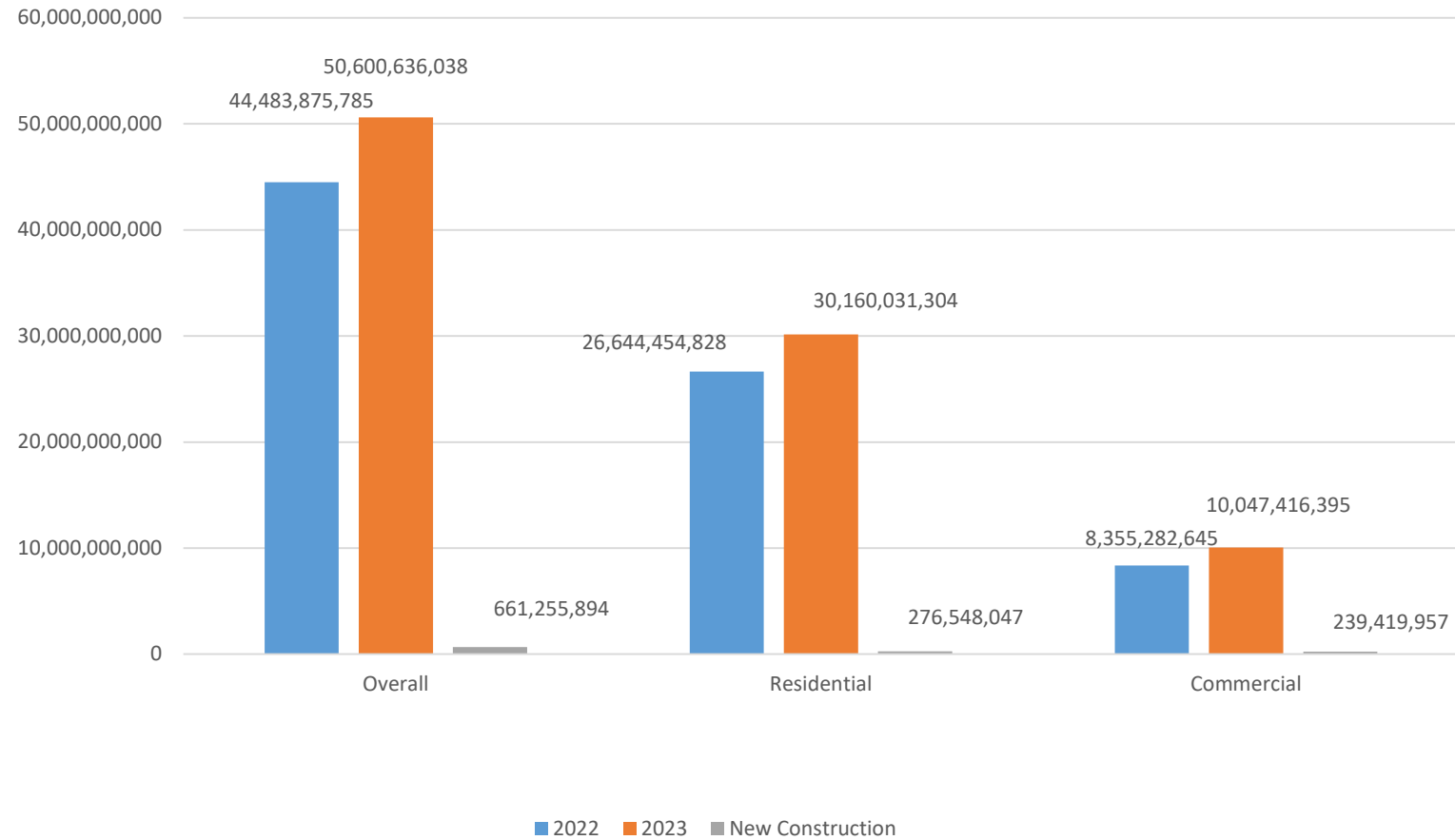
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Appraisal Phase (1/1 - 5/15)											
					Equalization Phase (ARB) (5/15 - 7/25)						
							Assessment Phase (7/25 - 9/30)				
									Current Collections (10/1-1/31 of following year)		

Certified Totals 7/25

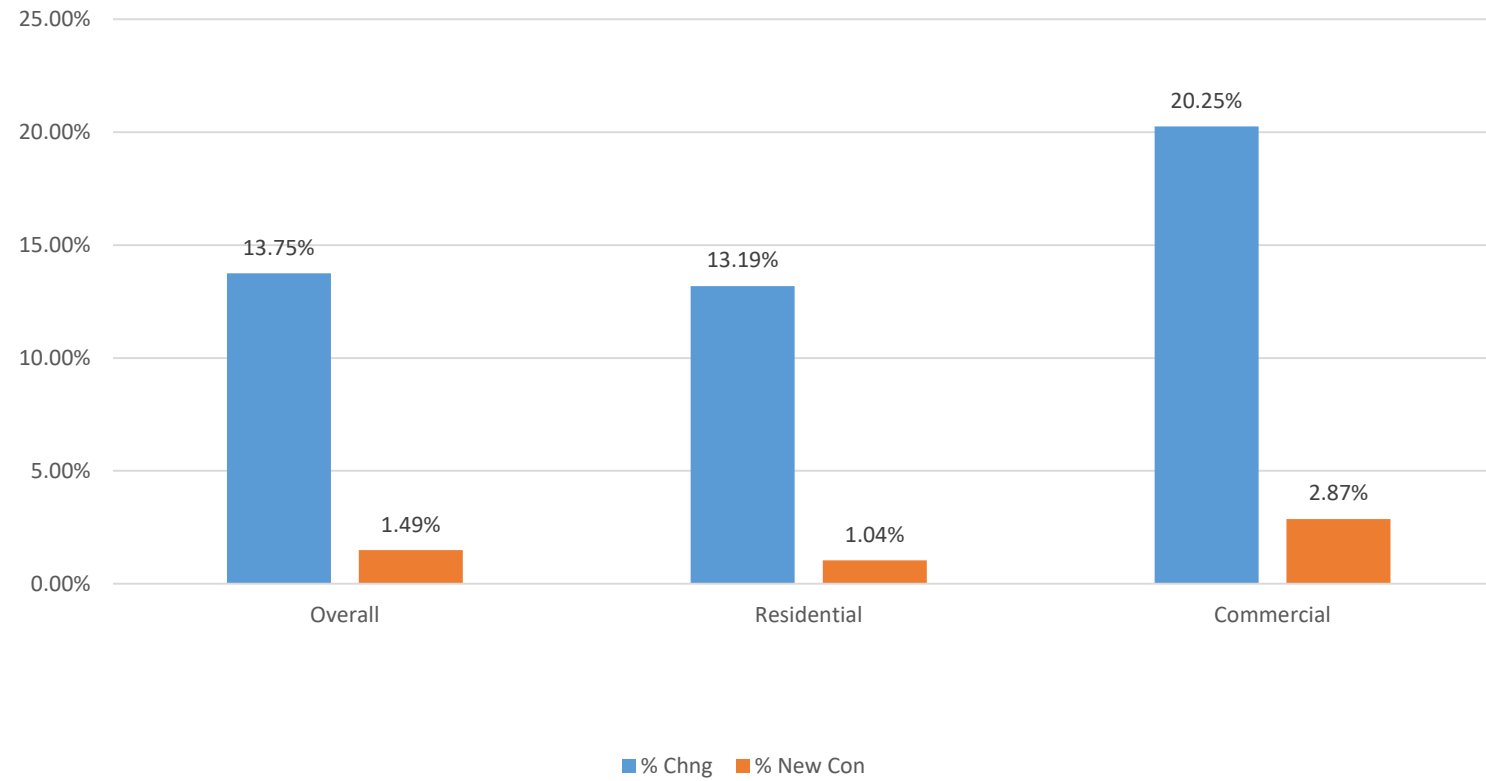
City of El Paso

Entity State Code	2022 Count	2022 Taxable Value	2023 Count	2023 Taxable Value	Change Count	Change Taxable Value	% Value Change	2023 New Construction	% New Construction Change
52 A	179,565	26,644,454,828	180,769	30,160,031,304	1,204	3,515,576,476	13.1944	276,548,047	1.0379
52 B	7,788	2,804,074,616	7,840	2,987,064,302	52	182,989,686	6.5258	40,018,067	1.4271
52 C1	5,166	405,953,663	5,059	473,963,749	-107	68,010,086	16.7531	0	0
52 C2	4	30,175	2	21,107	-2	-9,068	-30.0513	0	0
52 D1	308	836,460	284	725,851	-24	-110,609	-13.2234	0	0
52 D2	23	637,507	23	788,143	0	150,636	23.6289	0	0
52 E	470	61,294,345	477	68,948,602	7	7,654,257	12.4877	1,031,548	1.6829
52 F1	9,200	8,355,282,645	9,289	10,047,416,395	89	1,692,133,750	20.2522	239,419,957	2.8654
52 F2	191	753,527,191	191	979,718,292	0	226,191,101	30.0176	0	0
52 H1	19	192,655,714	20	163,824,630	1	-28,831,084	-14.965	0	0
52 J2	82	201,048,874	89	246,997,575	7	45,948,701	22.8544	0	0
52 J3	209	229,554,347	211	249,298,039	2	19,743,692	8.6008	0	0
52 J4	78	110,985,326	79	94,177,837	1	-16,807,489	-15.1438	0	0
52 J5	16	127,406,894	16	140,857,388	0	13,450,494	10.5571	0	0
52 J6	59	40,827,737	59	55,165,547	0	14,337,810	35.1178	0	0
52 J7	14	76,023,060	14	75,553,540	0	-469,520	-0.6176	0	0
52 L1	17,990	3,119,962,927	18,328	3,334,163,103	338	214,200,176	6.8654	1,670,620	0.0535
52 L2	254	888,517,352	245	1,032,673,189	-9	144,155,837	16.2243	0	0
52 M1	4,688	46,480,671	4,702	47,851,707	14	1,371,036	2.9496	2,002,045	4.3072
52 O	2,839	183,873,556	3,347	185,368,212	508	1,494,656	0.8128	100,565,610	54.6928
52 S	471	240,447,897	462	256,027,526	-9	15,579,629	6.4794	0	0
52 X	12,089	0	12,170	0	81	0	0	0	0
	241,523	44,483,875,785	243,676	50,600,636,038	2,153	6,116,760,253	13.7505	661,255,894	1.4865

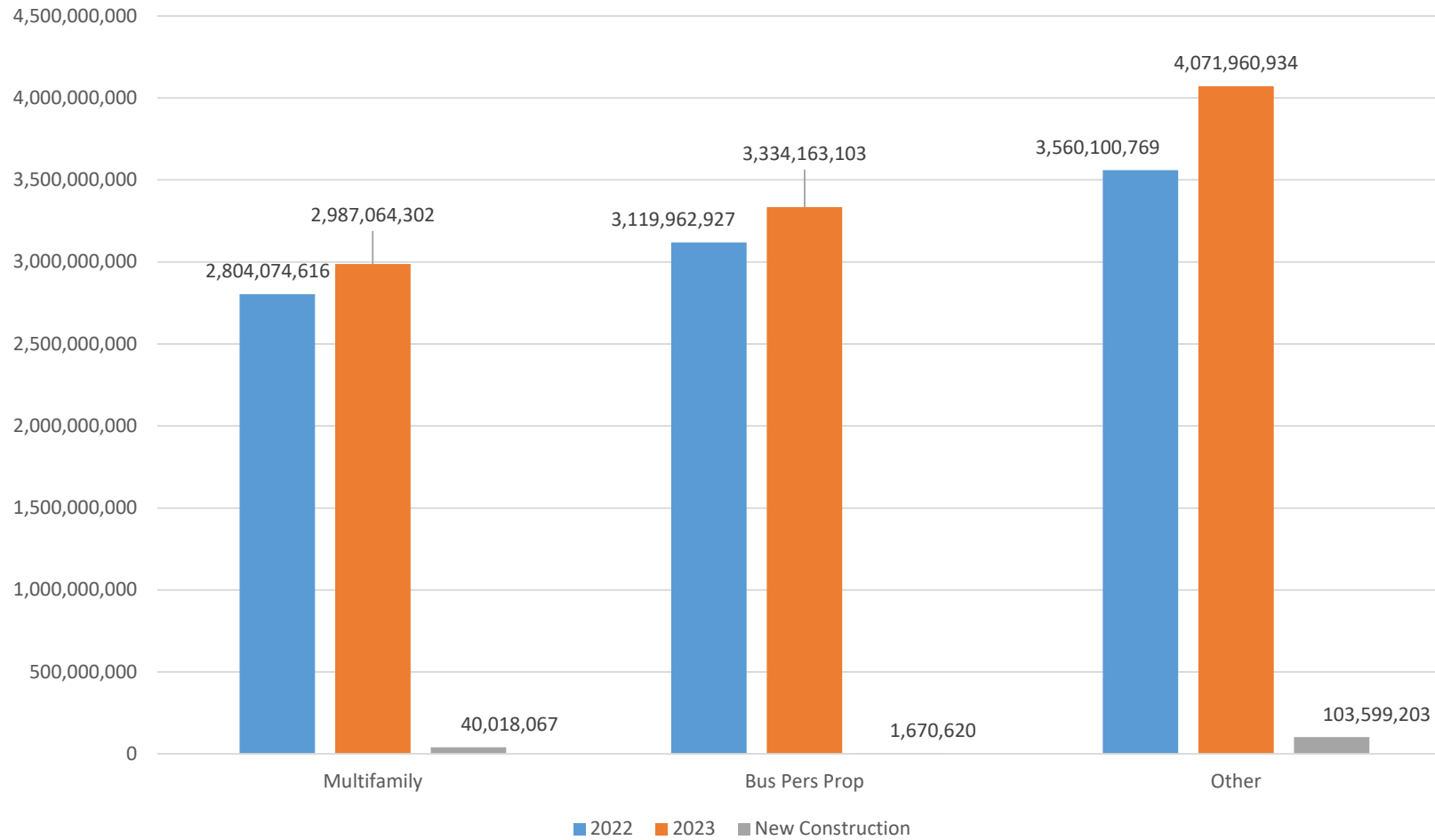
Category Taxable Value



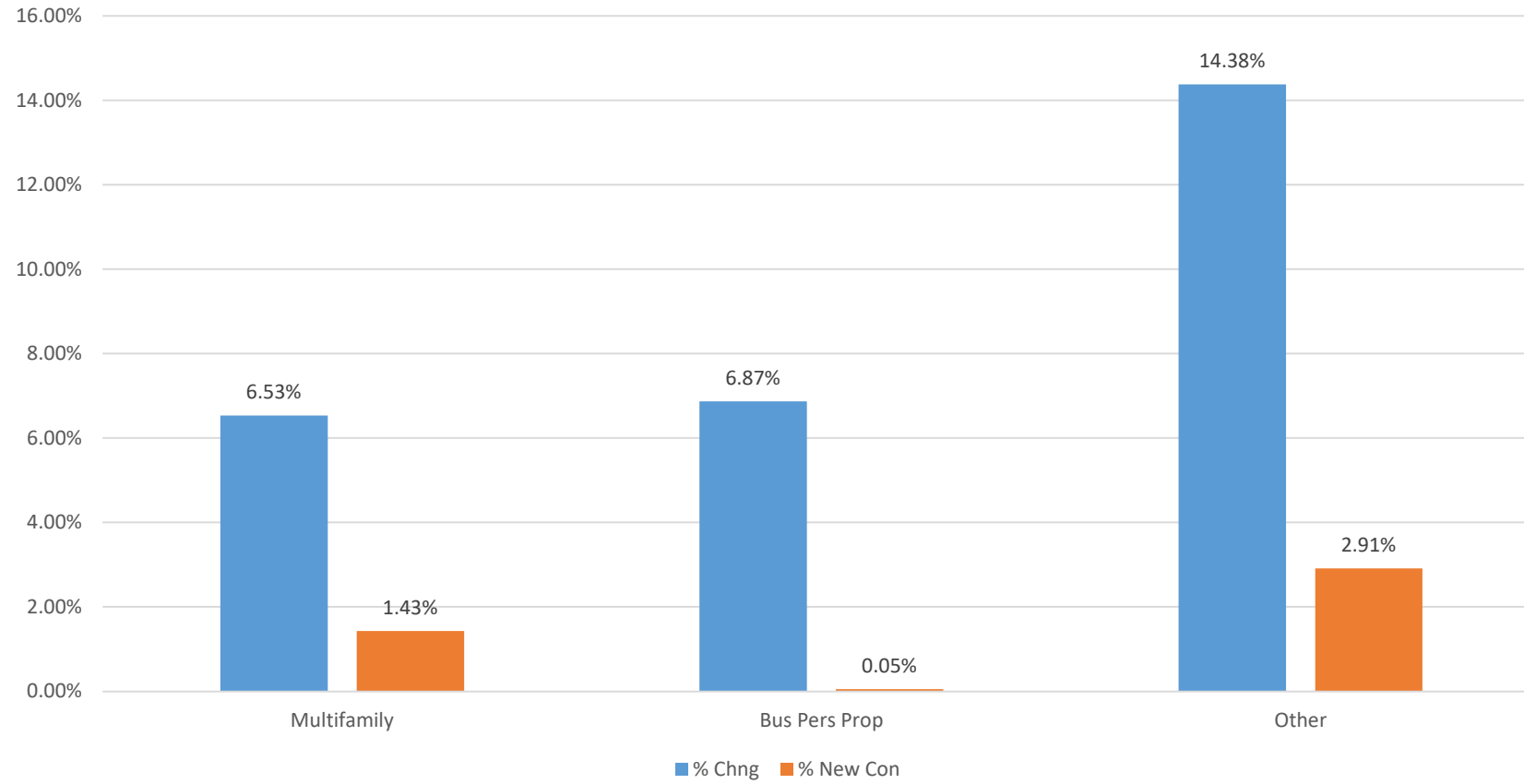
2023 Taxable Value Percent Increase



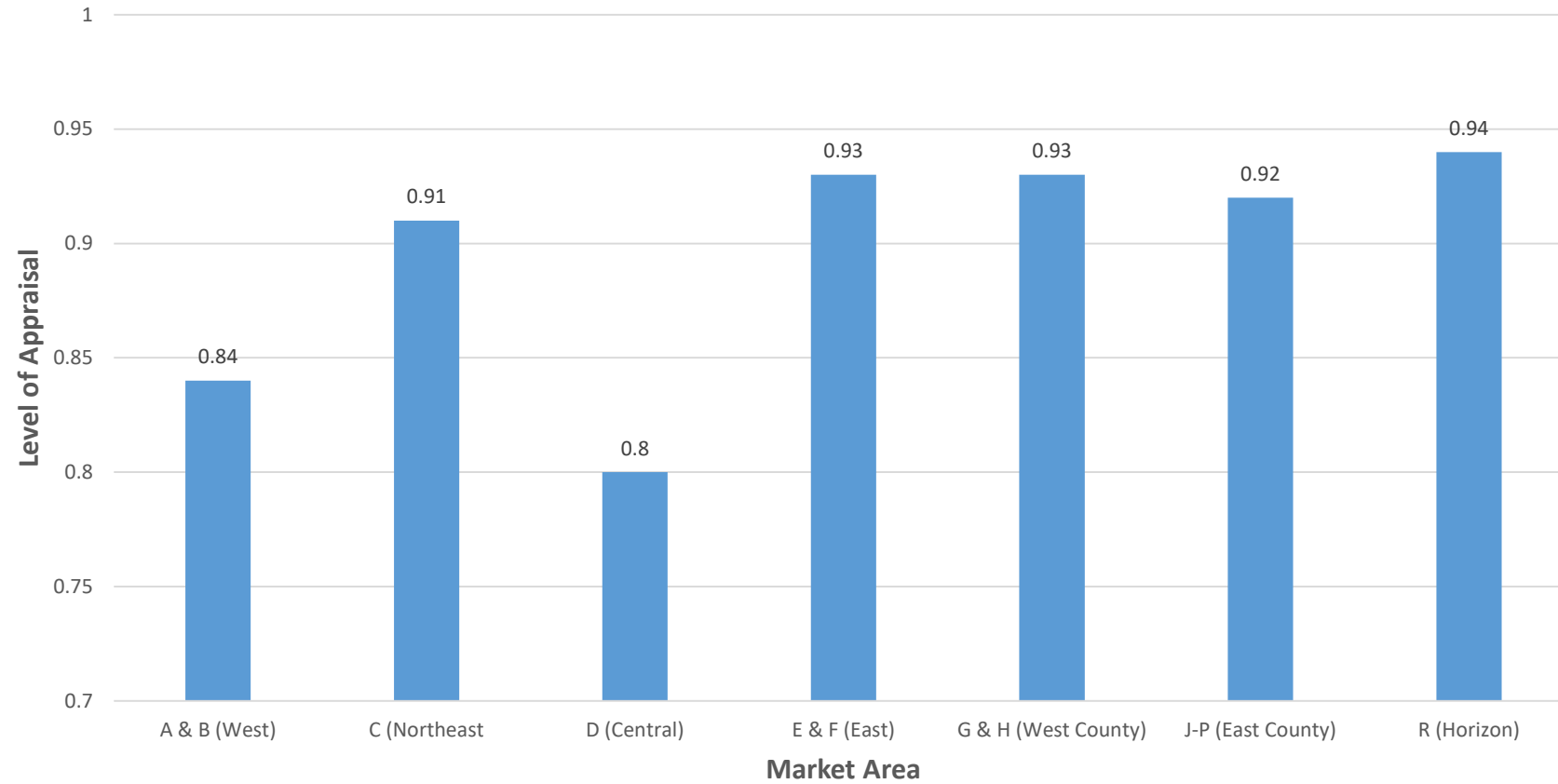
Category Taxable Value



2023 Taxable Value Percent Increase



2022 Value Appraisal Level



January 1st 2022 Appraised Values to 2022 Sales

Protest Process

File a Protest

Deadline: May 15th 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

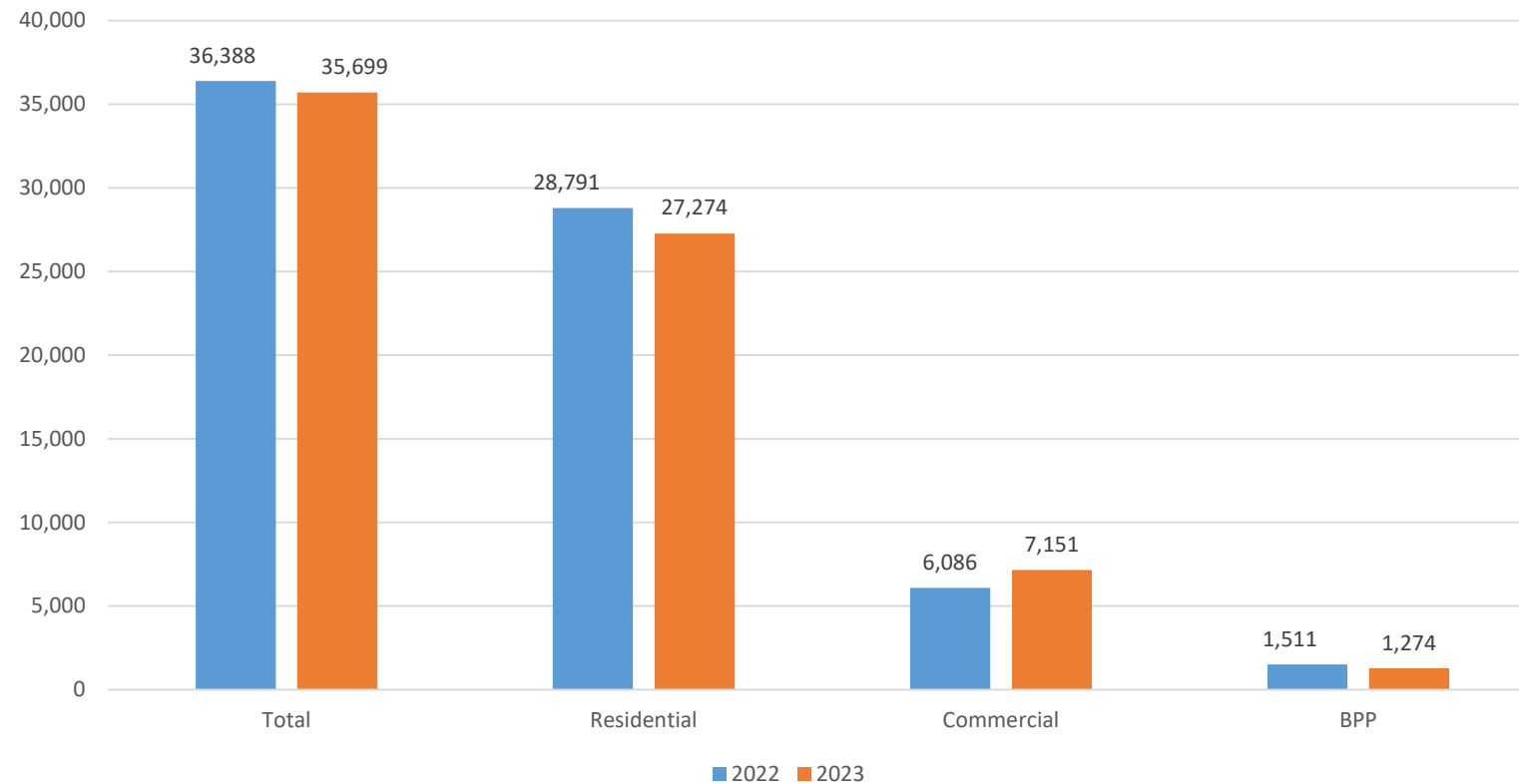
Arbitration

Must pay a fee (may be refundable)

District Court

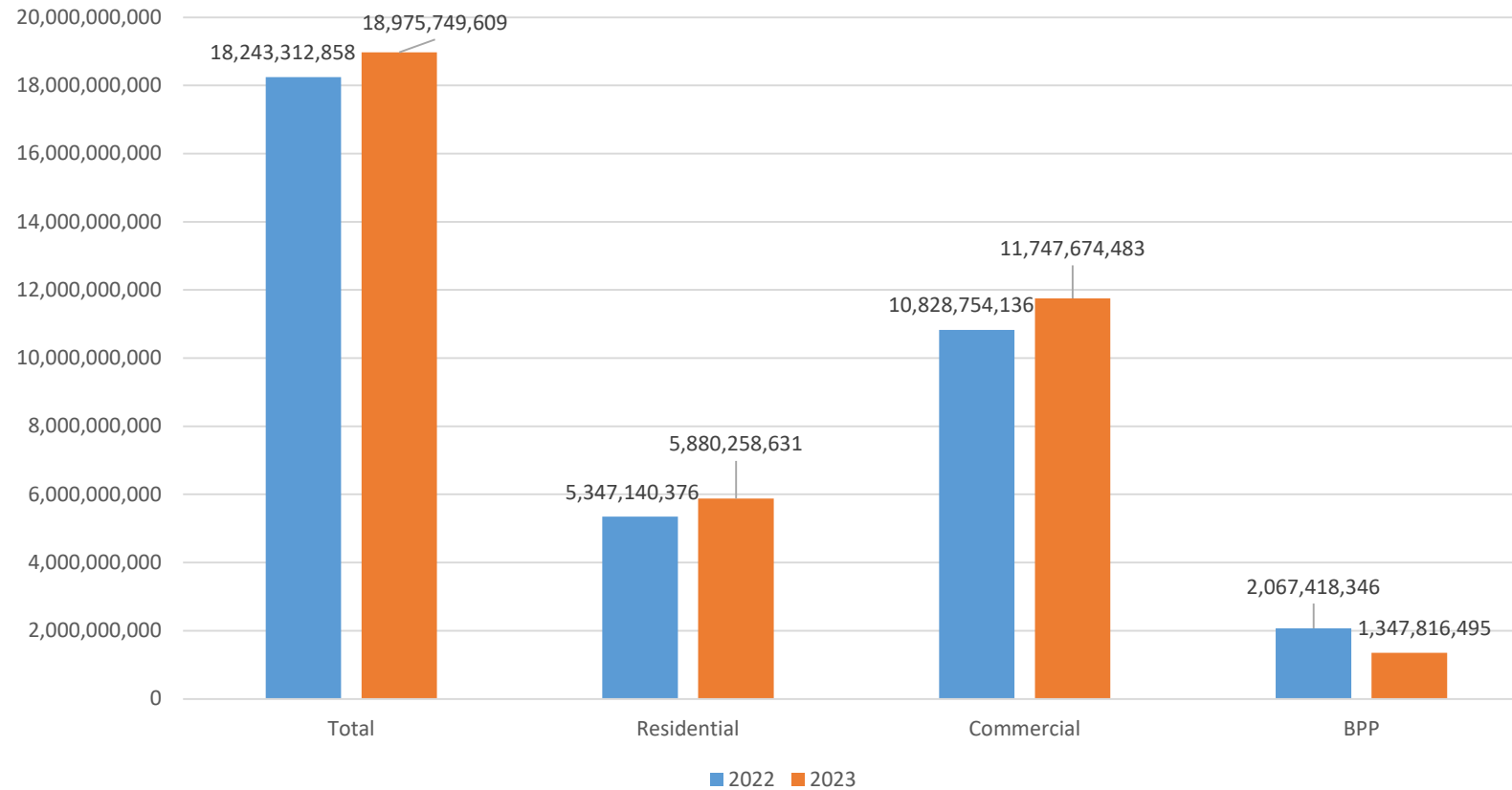
Must file a lawsuit

Number of Protests as of 6/1



2023 – 8.10% of Total Accounts Protested

Value Protested as of 6/1



2023 – 28.81% of Total Taxable Value Protested

Pending Lawsuits

1,674 accounts-years

\$3,563,601,755 value under suit

Every 2 years, the Property Tax Assistance Division of the State Comptroller's Office conducts a Property Value Study, in part to measure appraisal district performance.

El Paso CAD's Overall Level of Appraisal

97%

2018

96%

2020

98%

2022

Every 2 years, the Property Tax Assistance Division of the State Comptroller's Office conducts a Methods and Assistance Study, to determine the appraisal districts compliance with proper appraisal procedures.

El Paso CAD MAPS Results

	Year		
Category	2017	2019	2021
Mandatory	Pass	Pass	Pass
Governance	100	100	100
Taxpayer Assistance	100	100	100
Operating Procedures	100	100	100
Appraisal Standards, Procedures and Methodology	100	100	100

Thank You For Your Attention

- Dinah L. Kilgore – RPA
- Executive Director/Chief Appraiser
- 915-780-2003

- David L. Stone II – AAS, RPA, CTA
- Deputy Chief Appraiser
- 915-780-2077