



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 238,000 single family homes in El Paso County. If an individual appraisal costs \$300, it would cost over \$71 million to individually appraise all the single family homes in the county. There would be even higher costs to appraise more complex properties. The 2023-2024 EPCAD budget is just under \$21.8 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

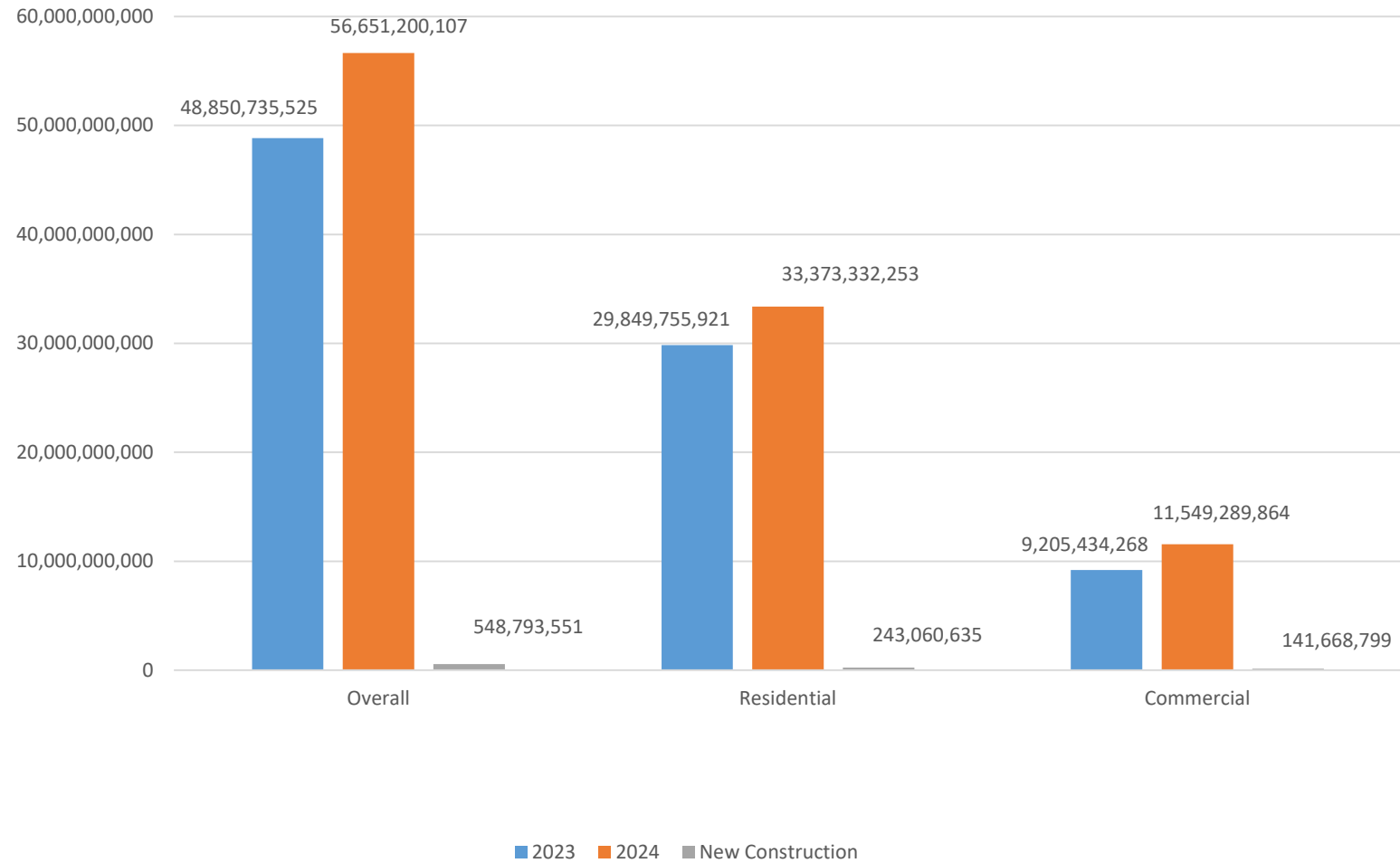
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Appraisal Phase (1/1 - 5/15)											
					Equalization Phase (ARB) (5/15 - 7/25)						
							Assessment Phase (7/25 - 9/30)				
									Current Collections (10/1-1/31 of following year)		

Certified Totals 7/25

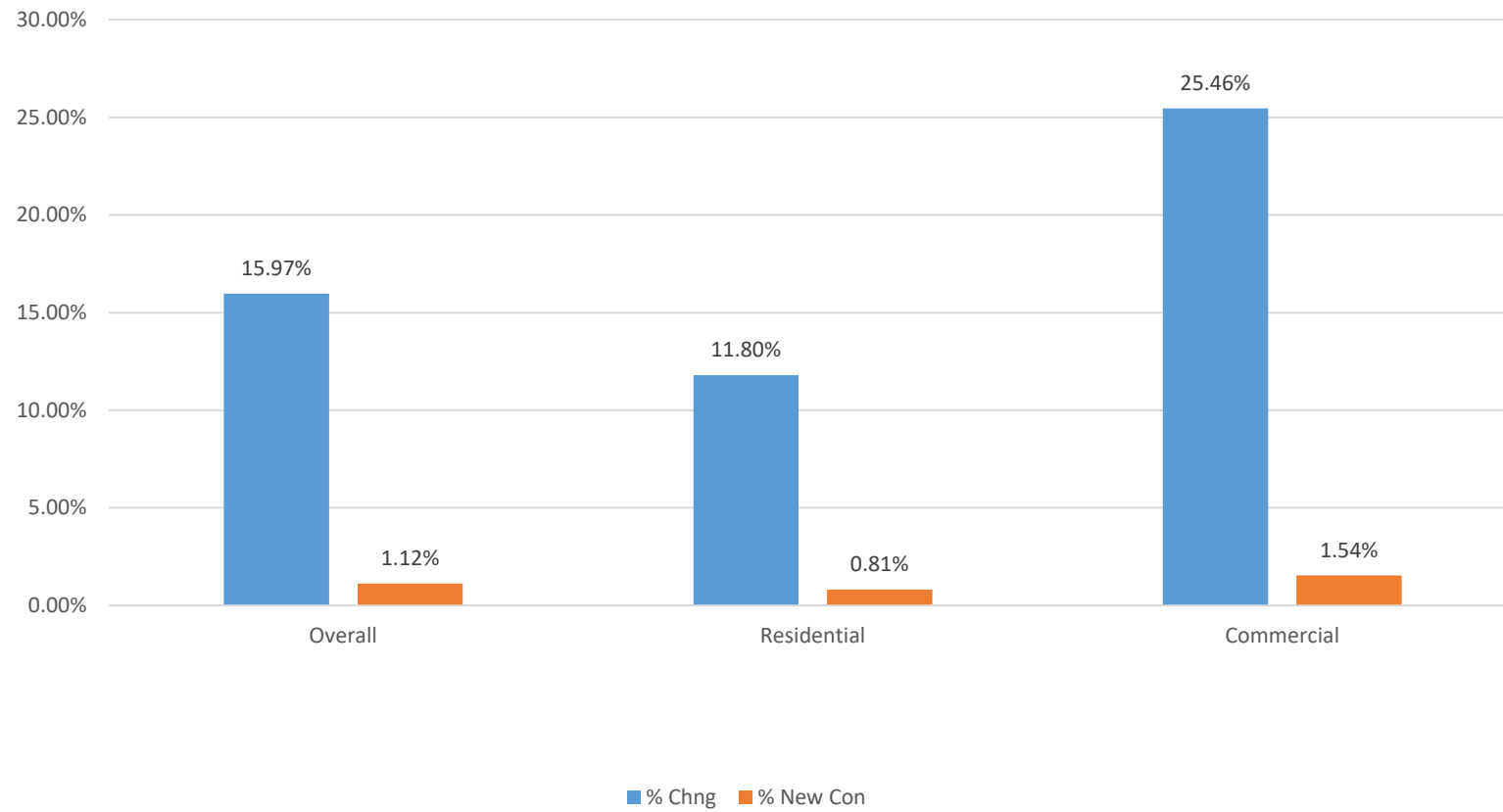
## City of El Paso

State Entity Code	Description	2023 Count	2023 Taxable Value	2024 Count	2024 Taxable Value	Change Count	Change Taxable Value	% Value Change	2024 New Construction	% New Construction Change
52 A	SINGLE FAMILY RESIDENCE	180,776	29,849,755,921	181,636	33,373,332,253	860	3,523,576,332	11.8043	211,821,700	0.7096
52 B	MULTIFAMILY RESIDENCE	7,853	2,785,440,624	7,879	4,240,200,468	26	1,454,759,844	52.2272	29,775,507	1.0689
52 C1	VACANT LOTS AND LAND TRACTS	5,056	440,134,768	5,012	448,885,418	-44	8,750,650	1.9881	0	0.0000
52 C2	COLONIA LOTS AND LAND TRACTS	3	25,942	2	24,358	-1	-1,584	-6.1059	0	0.0000
52 D1	QUALIFIED AG LAND	284	726,360	271	684,392	-13	-41,968	-5.7778	0	0.0000
52 D2	FARM OR RANCH IMPS ON QUALIFIED OPEN SPACE LAND	23	687,722	25	846,210	2	158,488	23.0453	0	0.0000
52 E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	481	63,832,432	488	70,030,646	7	6,198,214	9.7101	868,714	1.3609
52 F1	COMMERCIAL REAL PROPERTY	9,297	9,205,434,268	9,376	11,549,289,864	79	2,343,855,596	25.4616	141,634,809	1.5385
52 F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	191	921,134,022	191	1,092,656,858	0	171,522,836	18.6208	4,985,997	0.5412
52 H1	TANGIBLE PERSONAL, NON BUSINESS VEHICLES	19	130,341,362	20	130,260,797	1	-80,565	-0.0618	0	0.0000
52 J2	GAS DISTRIBUTION SYSTEM	89	226,506,255	89	229,108,025	0	2,601,770	1.1486	0	0.0000
52 J3	ELECTRIC COMPANY (INCLUDING CO-OP)	211	239,373,769	212	240,020,479	1	646,710	0.2701	111,421	0.0465
52 J4	TELEPHONE COMPANY (INCLUDING CO-OP)	82	97,119,175	82	97,214,412	0	95,237	0.0980	0	0.0000
52 J5	RAILROAD	16	140,659,364	16	140,659,364	0	0	0.0000	0	0.0000
52 J6	PIPELAND COMPANY	59	45,325,893	59	45,313,118	0	-12,775	-0.0281	0	0.0000
52 J7	CABLE TELEVISION COMPANY	12	55,513,800	12	55,513,800	0	0	0.0000	0	0.0000
52 L1	COMMERCIAL PERSONAL PROPERTY	18,262	3,252,703,260	18,374	3,457,676,006	112	204,972,746	6.3016	4,934,397	0.1517
52 L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	244	918,984,484	239	917,242,917	-5	-1,741,567	-0.1895	0	0.0000
52 M1	MOBILE HOMES	4,699	49,285,718	4,609	62,484,336	-90	13,198,618	26.7798	2,980,390	6.0471
52 O	RESIDENTIAL INVENTORY	3,337	172,153,194	3,189	235,357,052	-148	63,203,858	36.7137	119,329,707	69.3159
52 S	SPECIAL INVENTORY TAX	463	255,597,192	533	264,399,334	70	8,802,142	3.4437	0	0.0000
52 X	TOTALLY EXEMPT PROPERTY	12,198	0	12,086	0	-112	0	0.0000	0	0.0000
		243,655	48,850,735,525	244,400	56,651,200,107	745	7,800,464,582	15.9680	516,442,642	1.0572

## Category Taxable Value

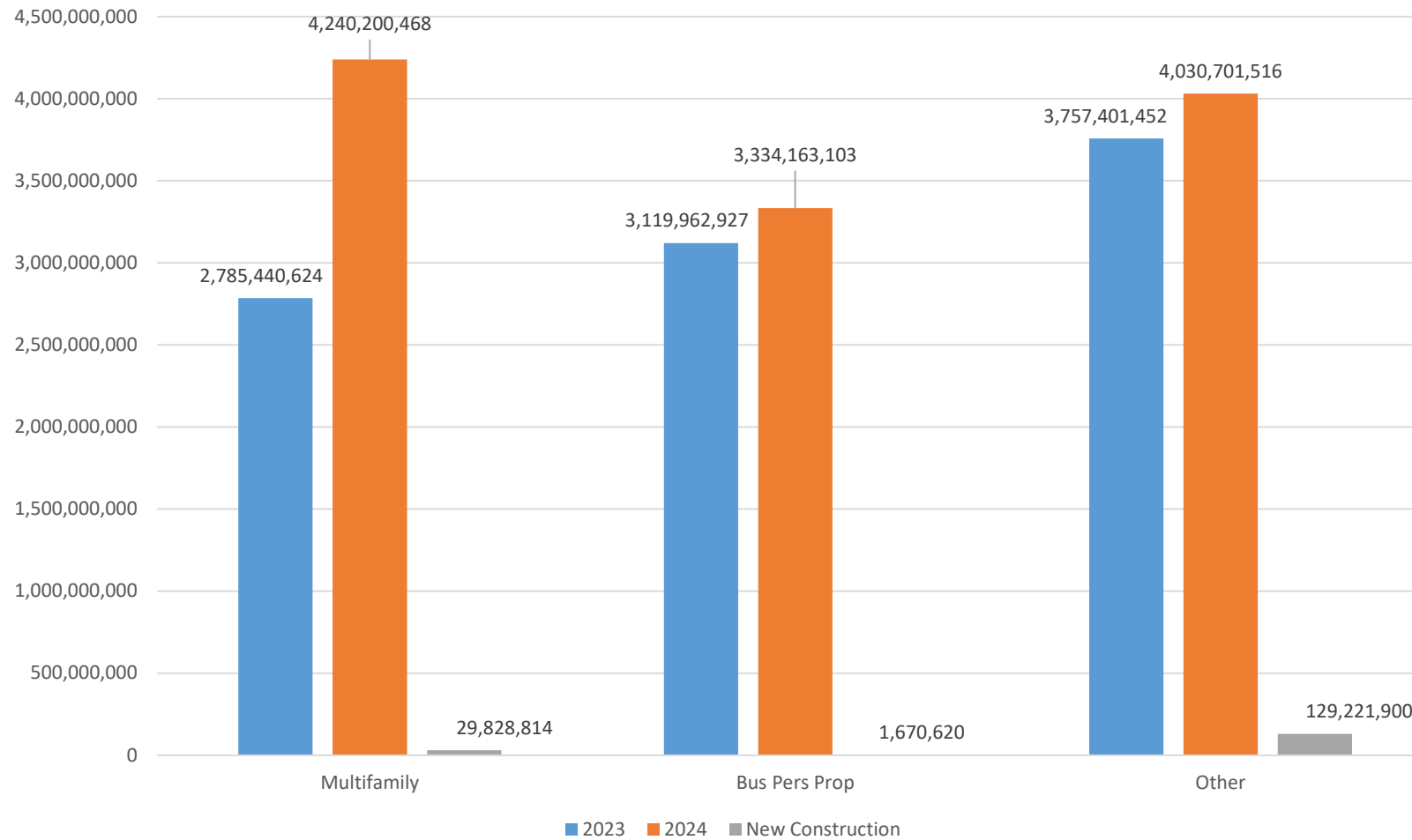


2024  
Taxable Value  
Percent Increase

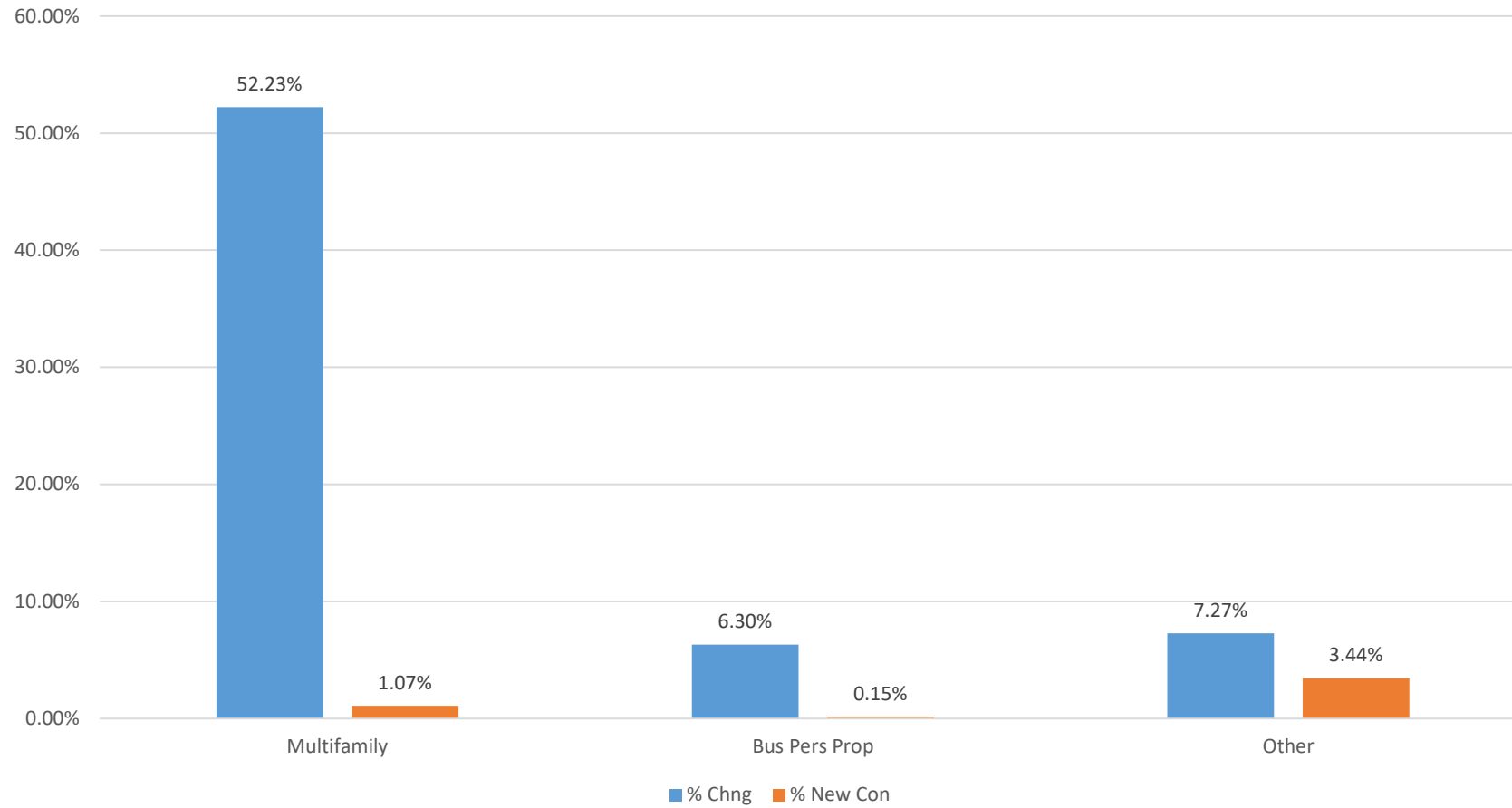


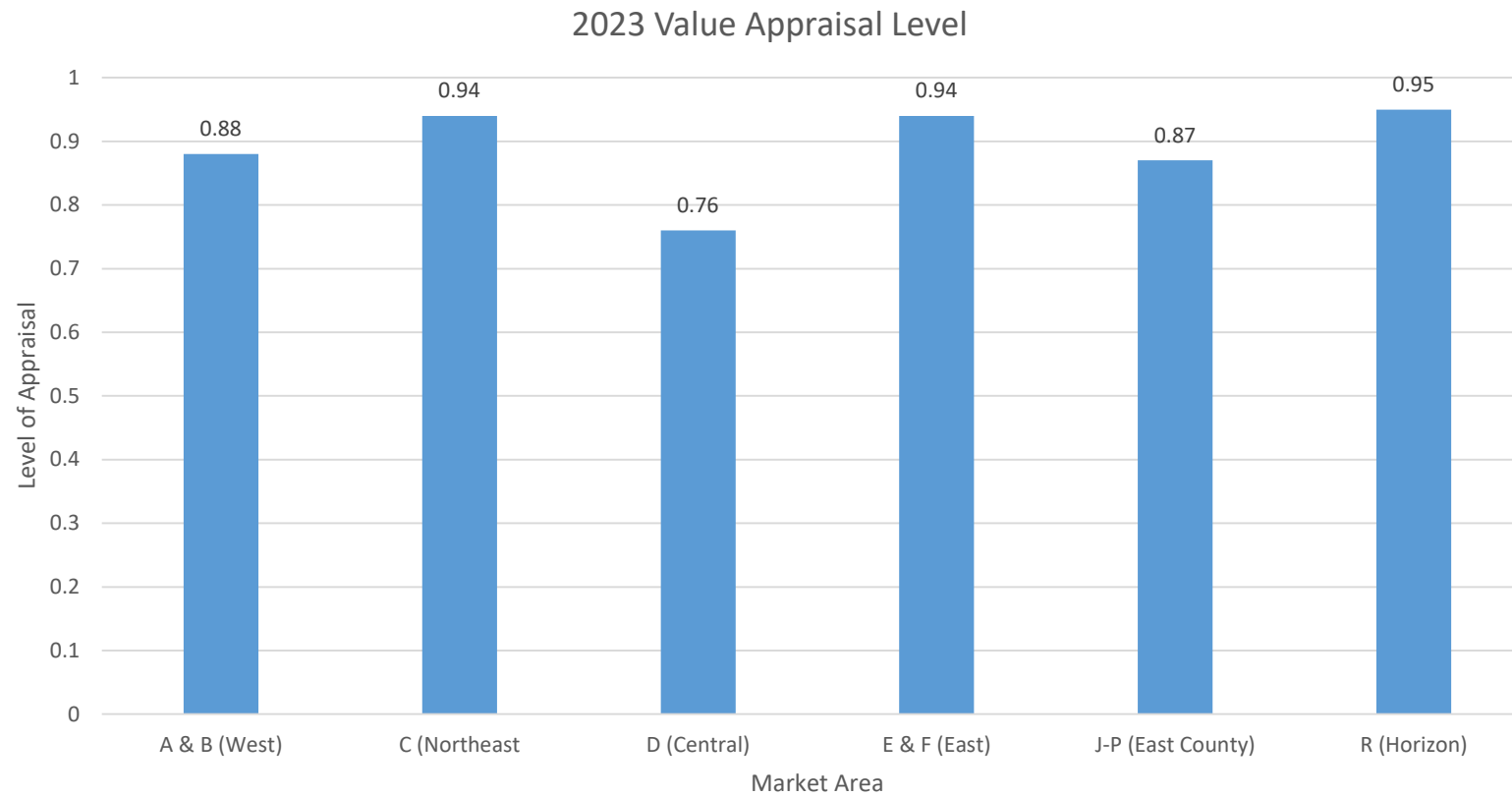


## Category Taxable Value



## 2024 Taxable Value Percent Increase





January 1<sup>st</sup> 2023 Appraised Values to 2023 Sales

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

APPENDIX 1		
Level of Appraisal - Top 10 and Bottom 10 Appraisal Districts		
Level of Appraisal for All Property Categories Studied		
Number	Top	Bottom
1	118-Irion	203-San Augustine
2	231-Upton	012-Baylor
3	197-Roberts	193-Real
4	222-Terrell	125-Jim Wells
5	199-Rockwall	031-Cameron
6	150-Llano	010-Bandera
7	143-Lavaca	069-Edwards
8	071-El Paso	202-Sabine
9	169-Montague	140-Lamb
10	091-Grayson	155-Marion
Level of Appraisal for Category A		
Number	Top	Bottom
1	091-Grayson	203-San Augustine
2	071-El Paso	155-Marion
3	154-Madison	085-Garza
4	174-Nacogdoches	148-Lipscomb
5	177-Nolan	031-Cameron
6	232-Uvalde	125-Jim Wells
7	018-Bosque	012-Baylor
8	194-Red River	193-Real
9	199-Rockwall	214-Starr
10	015-Bexar	202-Sabine
Level of Appraisal for Category F		
Number	Top	Bottom
1	026-Burleson	024-Brooks
2	071-El Paso	036-Chambers
3	067-Eastland	048-Concho
4	038-Childress	237-Waller
5	155-Marion	020-Brazoria
6	171-Moore	123-Jefferson
7	057-Dallas	158-Matagorda
8	218-Sutton	100-Hardin
9	179-Ochiltree	146-Liberty
10	246-Williamson	079-Fort Bend
Report on Appraisal District Ratio Study Results for Tax Year 2022 - 17		

**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	2023
Mandatory	Pass	Pass	Pass	Pass
Governance	100	100	100	100
Taxpayer Assistance	100	100	100	100
Operating Procedures	100	100	100	100
Appraisal Standards, Procedures and Methodology	100	100	100	100

## Protest Process

### File a Protest

Deadline: May 15<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 (under construction)
  - create account on website
  - upload evidence
  - receive offer through email

## **Protest Process Hearings**

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

### **Informal**

- Meet with an appraiser
- 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

## **Tips for Filing a Protest**

- Make sure the property characteristics the appraisal district shows for your property are accurate. You can check what characteristics we have for your property on our website.
- Make sure you have all the exemptions to which you are entitled, especially the homestead exemption if you reside at the property.
- Request the appraisal district's evidence. In most cases for residential property, the CAD will prepare a CMA and an equity analysis for the property.
- Bring your closing statement if you recently purchased the property or a recent appraisal if you have one.
- Bring pictures of any problems with the property and estimates to get the problems fixed. It is important to have pictures that corroborate the estimates.

## **Tips for Filing a Protest (cont.)**

- Get a comparative market analysis (CMA) from a real estate professional. Make sure any CMA you get adjusts the comparable properties to the subject property's characteristics, or it is not an acceptable CMA.
- If you protest based on equity (your property is not appraised equally to similar properties), make sure the properties you compare to are actually similar and adjusted for any differences in characteristics with the subject.
- If you bring in evidence, load it on a thumb drive or print out copies. You can also upload your evidence to our website from your phone. The appraisal district cannot download evidence from your cell phone.
- Please read all the information accompanying your notice of appraised value and any subsequent appointment letter. They contain important information that will help prevent unpleasant surprises in the protest process.
- Be calm, polite, and respectful when presenting your case to an appraiser or the Appraisal Review Board.

## **New Legislation**

### **ISD Homestead Exemption Increase**

- Increased homestead exemption for ISD's from \$40K to \$100K
- ISD's % share of budget decreases, other entities % share of budget increases



		PERCENTAGE OF TOTAL COUNTY TAX LEVY 2023/2024 BUDGET (no \$100K)	PERCENTAGE OF TOTAL COUNTY TAX LEVY 2024/2025 BUDGET (with \$100K)				PERCENTAGE OF TOTAL COUNTY TAX LEVY 2023/2024 BUDGET (no \$100K)	PERCENTAGE OF TOTAL COUNTY TAX LEVY 2024/2025 BUDGET (with \$100K)
EL PASO COUNTY TAXING ENTITIES					EL PASO COUNTY TAXING ENTITIES			
1	ANTHONY ISD	0.1494%	0.1269%	23	LOWER VALLEY WATER DISTRICT		0.3186%	0.0135%
2	ANTHONY, TOWN OF	0.1098%	0.1375%	24	MUNICIPAL MANAGEMENT DISTRICT # 1		0.0002%	0.0002%
3	CANUTILLO ISD	2.7474%	2.4642%	25	PASEO DEL ESTE MUD # 1		0.1841%	0.2909%
4	CITY OF EL PASO	25.2526%	26.3168%	26	PASEO DEL ESTE MUD # 2		0.0806%	0.1012%
5	CLINT ISD	1.7272%	1.3621%	27	PASEO DEL ESTE MUD # 3		0.1359%	0.1432%
6	CLINT, TOWN OF	0.0381%	0.0482%	28	PASEO DEL ESTE MUD # 4		0.0260%	0.0406%
7	COUNTY OF EL PASO	15.4983%	18.6292%	29	PASEO DEL ESTE MUD # 5		0.0947%	0.1059%
8	EL PASO COMMUNITY COLLEGE	4.5667%	4.8046%	30	PASEO DEL ESTE MUD # 6		0.0685%	0.0943%
9	EL PASO COUNTY EMER SERV DIST #1	0.3292%	0.4077%	31	PASEO DEL ESTE MUD # 7		0.0456%	0.0848%
10	EL PASO COUNTY EMER SERV DIST #2	0.3116%	0.3368%	32	PASEO DEL ESTE MUD # 8		0.1205%	0.1280%
11	EL PASO COUNTY TORNILLO W.I.D.	0.0072%	0.0075%	33	PASEO DEL ESTE MUD # 9		0.1159%	0.1244%
12	EL PASO COUNTY WATER C.I.D. #4	0.0199%	0.0197%	34	PASEO DEL ESTE MUD # 10		0.1235%	0.1456%
13	EL PASO ISD	16.5782%	13.1421%	35	PASEO DEL ESTE MUD # 11		0.0362%	0.0414%
14	FABENS ISD	0.2130%	0.1767%	36	SAN ELIZARIO ISD		0.2286%	0.1682%
15	HACIENDA DEL NORTE	0.0127%	0.0038%	37	SAN ELIZARIO CITY		0.0694%	0.0744%
16	HORIZON CITY	0.4340%	0.5525%	38	SOCORRO ISD		12.0469%	11.5237%
17	HORIZON REGIONAL MUNICIPAL UTILITY DIST	0.6784%	0.8847%	39	SOCORRO, TOWN OF		0.7853%	0.8876%
18	HMUD-HUNT COMMUNITIES DA	0.0095%	0.0212%	40	TORNILLO ISD		0.0869%	0.0675%
19	HMUD-HUNT PROPERTIES DA	0.0009%	0.0009%	41	UNIVERSITY MEDICAL CENTER		8.8516%	9.8810%
20	HMUD-RANCHO DESIERTO BELLO DA	0.0054%	0.0091%	42	VINTON, TOWN OF		0.0690%	0.0721%
21	HMUD-RAVENNA DA	0.0022%	0.0135%	43	YSLETA ISD		7.8203%	6.2061%
22	HMUD-SUMMER SKY N DA	0.0000%	0.0001%					

## **New Legislation**

### **CAD BOD Membership Changes**

- Out – 9 members appointed by taxing entities, dedicated BOD positions for specific entities
- 3 countywide elected members
- County Tax Assessor Collector
- 5 members appointed by taxing entities, taxing entities vote based on % of county overall levy
- BOD takes over appointing ARB members & officers from administrative judge

## New Legislation

### Tax Code 23.231 Circuit Breaker

- Applies to **ALL** real property (non-homestead) including rental property, commercial property, and vacant land (**NOT** business personal property)
- Property can not go up more than 20% over prior year value + current year new construction value
- Property appraised at the circuit breaker value can increase by 20% every year until the appraised value is equal to the market value
- Property must have same owner on January 1<sup>st</sup> of prior year and current year
- Current year value of property must not be more than \$5 million
- 3-year pilot program by Texas Legislature (expires 12/31/2026)
- Homestead property still has a 10% value cap

#### Example

2023 Market Value \$250,000      2024 Market Value \$500,000

$$\$250,000 + (.2 * \$250,000) = \$250,000 + \$50,000 = \$300,000$$

2024 Appraised Value \$300,000

## **New Legislation**

### **Tax Code 11.36 Child-Care Facility Exemption**

- Facility licensed by Health and Human Services Commission to provide assessment, care, training, education, custody, or supervision for a child who is not related by blood, marriage, or adoption to the owner of the facility.
- Owner or operator participates in the Texas Workforce Commission's Texas Rising Star Program (Section 2308.3155 Government Code) for that facility.
- At least 20% of the total number of children enrolled at the facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission.
- Applies to real property only.
- Does not apply to property with an 11.13 Homestead exemption.
- May be claimed by an owner of a child-care facility or the owner of space leased to a child-care facility if the owner signs an affidavit that the rent to the child-care facility has been reduced by the amount of the exemption.
- May be granted by the county or a municipality.
- The percentage of the exemption may be 50% to 100%.



## Pending Lawsuits

1,796 accounts-years 2008-2023  
\$3,085,369,478 value under suit

# 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