

Culberson County Appraisal District

2023 Annual Report

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Introduction

The Culberson County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

The mission of the Culberson County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Culberson County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

- The Texas Comptroller's Property Tax Assistance Division (PTAD);
- The International Association of Assessing Officers (IAAO); and
- The Uniform Standards of Professional Appraisal Practice.

Governance

The Culberson County Appraisal District is governed by a (6) member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Culberson County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles

value disputes between taxpayers and the chief appraiser. In 2023, Culberson County Appraisal District mailed 5,267 notices of appraised value and the ARB heard four formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Culberson County.

Taxing Jurisdictions

The Culberson County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Culberson County. Culberson County comprises 3,812 square miles and consists of the following taxing entities:

- Culberson County
- Culberson-Allamore ISD
- Town of Van Horn
- Culberson County Groundwater District
- Culberson County Hospital District

Property Categories

The Culberson County Appraisal Districts contains approximately 24,929 parcels consisting of residential, commercial, personal, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2023 appraisals by category:

Category	Number of Parcels	Market Value
A Single Family Residential	889	41,066,330
B Multi-family	3	258,940
C Vacant Lots	3,501	7,432,940
D Rural Real	6,228	12,080,490
E Farm/Ranch Improvements	2,162	21,666,700
F1 Commercial Real	181	32,595,570
F2 Industrial Real	17	783,254,270
G Mineral	9,885	5,938,674,470
J Utilities	563	931,108,420
L1 Commercial Personal	139	12,555,440
L2 Industrial Personal	222	260,463,580
M Mobile Homes	174	2,702,730
O Residential Inventor	0	0
X Totally Exempt	963	351,166,790
Totals	24,927	8,395,026,670

2023 Appraisal Operation Summary

In 2023, the Culberson County Appraisal District appraised new property and reappraised existing property in accordance with its written 2023-2024 Reappraisal Plan. Results of the 2022 Comptroller’s Property Value Study have been certified to the Commissioner of Education in August 2022. Culberson-Allamore ISD was assigned local appraised values, an indication that the Culberson County Appraisal District is generally appraising property at current market value. The results for the property categories studied are shown below. The next Property Value Study will occur in 2023.

Category	Culberson CAD	Culberson-Allamore ISD
Single Family Residential	38,960,530	39,653,176
Rural Real	18,149,500	18,693,460
Commercial Real	26,755,980	26,784,863
Utilities	758,596,440	803,716,560
Commercial Personal	8,964,300	11,063,080
Overall	851,426,750	899,911,139

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 2 acres.

Jurisdiction	General Homestead	Over 65	Over 55 Surviving Spouse	Disability	100% Disabled Veteran
Culberson County	\$5,000	\$3,000	N/A	N/A	100%
Culberson-Allamore ISD	\$100,000	\$10,000	N/A	\$10,000	100%
Town of Van Horn	N/A	\$3,000	N/A	N/A	100%
Culberson County Groundwater Dist	N/A	N/A	N/A	N/A	100%
Culberson County Hospital District	N/A	N/A	N/A	N/A	100%

For school tax purposes, the over 65, disability, surviving spouse and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veteran's Affairs. Current exemptions based on these ratings are:

Percentage Disability	Exemption Amount
10-30%	\$ 5,000
30-50%	\$ 7,500
50-70%	\$10,000
70-100%	\$12,000

2023 Certified Market Values

Jurisdiction	Number of Parcels	2023 Market Value	2023 Taxable Value
Culberson County	24,929	8,566,348,950	7,698,971,406
Culberson-Allamore ISD	24,850	8,562,817,200	7,566,049,470
Town of Van Horn	1,752	97,670,620	92,036,866
Culberson County Groundwater District	8,305	1,234,019,270	1,123,247,816
Culberson County HD	24,851	8,562,817,200	7,704,378,966

2023 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Culberson County	.081117
Culberson-Allamore ISD	.960000
Town of Van Horn	.441715
Culberson County Groundwater District	.019450
Culberson County Hospital District	.063555