

UPTON COUNTY APPRAISAL DISTRICT

2025 ANNUAL REPORT

Upton County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Upton County. The appraisal district is responsible for McCamey City, McCamey Emergency Services #2, McCamey Hospital District, McCamey ISD, Rankin City, Rankin Emergency Services #1, Rankin Hospital District, Rankin ISD, Upton County and Upton County Water District.

The mission statement of the district is "to serve the citizens and taxing units of Upton County by providing lawful, equitable and accurate appraisals of all property in Upton County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner."

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Annual reporting is in accordance with the comptroller, state law and USPAP. All existing manuals were updated in accordance with comptroller standards. New policies and procedure were implemented as deemed necessary to comply with law or to improve district operations and customer service.

Training to improve district operations and customer service was attended by all district staff. This included online training, outside customer service training and comptroller approved training through tax professional organizations.

2025 Board of Directors

The appraisal district is governed by a five member board of directors. In compliance with a resolution signed by Upton County

John Evridge-Chairman	Charlotte Jones
Brett Clark-Co Chairman	Vilma Rodriguez
Lori Wright-Secretary	

2025 Appraisal District Staff and Certifications

Linda Zarate-Chief Appraiser Registered Professional Appraiser Registered Texas Assessor-Collector	Sommer Wise-Collection clerk
Bridgite Black-Deputy Chief Appraiser Registered Professional Appraiser Registered Texas Assessor-Collector	Brent Hamilton-Senior Tax Appraiser

2025 Agricultural Advisory Board

The appraisal district has a four member agricultural advisory board. The chief appraiser appoints the members of the agricultural board with the advice and consent of the board of directors. The agricultural board advises the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural.

Randy Braden	Billy Teague
William Eggemeyer	Cody Wilson

UPTON COUNTY APPRAISAL DISTRICT

2025 APPRAISAL DATA

Upton County is a rural, sparsely populated area. The 2020 census lists the population of the county as 3,308. Oil and gas properties continue to be added to the roll and make up the majority of the taxable properties in the county.

Building permits are not issued in Upton County. The identification of new construction is performed by field appraisers driving the county and property owner information. The oil and gas industry is seeing a boom leading to construction of new pipelines, compressor stations, gas plants and related services. The county is also adding solar farms and wind farm projects.

Drought conditions have worsened in Upton County. Tax Code Section 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation. We have worked with our qualified owners to monitor their return to standard operating procedures.

For the CAD, 2025 was a clean up year. In 2026 the CAD will appraise all properties in the city limits. For year 2027 the CAD will appraise all properties out of the city limits. Upton Cad contracts with Pritchard and Abbott Inc to conduct the appraisal of 8,405 real and personal accounts and 282,852 mineral accounts. The property types appraised included residential, vacant land, rural lands, personal property, commercial business personal property, mineral interests, utilities and pipelines.

The entities served by Upton CAD and the values assessed to each were as follows:

<u>ENTITY</u>	<u>PARCEL</u>	<u>CERTIFIED</u>					<u>2025</u>
	<u>COUNT</u>	<u>MARKET</u> <u>VALUE</u>		<u>CERTIFIED</u>	<u>TAX ROLL</u>	<u>LEVY</u>	<u>TAX</u> <u>RATES</u>
CITY OF MCCAMEY	2933	77,948,308		56,608,315	68,696,496	327,682.43	0.477000
CITY OF RANKIN	3539	68,858,628		41,522,907	41,505,006	108,230.56	0.260766
MCCAMEY EMERGENCY #2	17133	1,567,082,495		1,423,486,841	1,423,728,905	1,115,912.36	0.078379
RANKIN EMERGENCY #1	272212	14,564,162,843		13,833,040,814	13,833,612,497	601,171.79	0.004346
UPTON COUNTY	288850	16,288,315,756	M&O	14,733,457,509	14,734,047,976	26,522,888.82	0.180000
			I&S	14,733,457,509	14,734,047,796	7,393,701.57	0.050176
MCCAMEY HOSPITAL DIST	17133	1,567,082,495	M&O	1,165,220,406	1,165,393,103	6,802,015.51	0.583663
			I&S	1,165,220,406	1,165,393,103	1,757,162.72	0.150777
RANKIN HOSPITAL DIST	272212	14,564,162,843		13,525,753,806	13,526,353,943	35,785,880.10	0.264547
MCCAMEY ISD	17133	1,567,082,495	M&O	1,197,671,371	1,197,566,169	8,169,318.75	0.682200
			I&S	1,386,078,441	1,385,973,239	5,931,666.32	0.428000
RANKIN ISD	272212	14,564,162,843	M&O	13,493,424,017	13,493,978,095	94,354,043.23	0.699200
			I&S	13,817,082,617	13,817,636,695	25,794,481.83	0.186670
UPTON COUNTY WATER	288707	16,131,245,038		15,232,708,422	15,233,480,816	365,534.65	0.002400

2025 EXEMPTION DATA

<u>Entity</u>	<u>Homestead Exemption</u>	<u>Over 65 Exemption</u>
Upton County	20% (5000 Min)	60,000
Upton County Water	20% (5000 Min)	60,000
McCamey Hospital	1% (5000Min)	10,000
McCamey ISD	20% (5000 Min) (140,000 Reg)	60,000 frozen 6,000
McCamey Emergency	1% (5000 Min)	3,000
Rankin City	-0-	10,000
Rankin Hospital	20% (5000 Min)	60,000
Rankin ISD	(140,000 Reg)	60,000 frozen & 50,000
Rankin Emergency	1% (5000 Min)	3,000
<u>Disabled Veteran Exemptions</u>	<u>Amount</u>	<u>Percentage</u>
DVHS (Homestead)	Totally Exempt	100%
DV1 (any 1 property)	5,000	10-29%
DV2 (any 1 property)	7,5000	30-49%
DV3 (any 1 property)	10,000	50-69%
DV4 (any 1 property)	12,000	70-100%

In 2025 the types of exemptions, numbers of exemptions and total dollar amounts of exemptions granted by the local taxing entities were as follows:

<u>TAXING JURISDICTION</u>	<u>EXEMPTION</u>	<u>AMOUNT</u>	<u># GRANTED</u>
CITY OF MCCAMEY	HS	2,066,900	438
	OV65	1,842,373	192
CITY OF RANKIN	HS	0	
	OV65	740,000	76
MCCAMEY EMERGENCY	HS	2,582,180	548
	OV65	728,935	251
RANKIN EMERGENCY	HS	1,045,000	224
	OV65	309,000	106
UPTON COUNTY	HS	12,643,519	772
	OV65	15,245,576	357
MCCAMEY HOSPITAL	HS	8,622,898	548
	OV65	10,602,757	251
RANKIN HOSPITAL	HS	4,020,621	224
	OV65	4,642,819	106
MCCAMEY ISD	HS	39,618,427	552
	OV65	1,351,962	37
RANKIN ISD	HS	16,415,884	225
	OV65	1,036,427	24
UPTON COUNTY WATER	HS	12,643,519	772
	OV65	15,245,576	357

UPTON COUNTY APPRAISAL DISTRICT

2025 RATIO STUDY ANALYSIS

The results of the 2025 study are reflected in the recommendations of the appraiser.

The list of recommendations based on a sales analysis for 2025. Sales were somewhat limited for this ratio study. It was necessary to omit some sales that did not meet the definition of an "arm's length transaction", or were considered outliers.

- 1.) Frame Residences-Recommendation: At this time, it is recommended to maintain cost schedules. It is also recommended to continue to gather valid sales information as it becomes available for future study.
- 2.) Brick Residences-Recommendation: At this time it recommended to maintain cost schedules. It is also recommended to continue to gather valid sales information as it becomes available for future study.
- 3.) CAT C land (residential lots)-At this time it is recommended to maintain current cost tables and continue to monitor sales in this category.
- 4.) Cat D land (pasture classes)-As in previous years, sales information was very limited. I would recommend that we continue to track CAT D land sales and monitor the appraisal for accuracy.
- 5.) Commercial Property-As in previous years, sales information was very limited. No recommendation is made at this time, other than continuing to monitor F1 sales for future study.

UPTON COUNTY APPRAISAL DISTRICT

2025 APPEAL DATA

Upton CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owners concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question or is not allowed to address an issue the property owner is directed to the chief appraiser or the appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and appraisal district cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a quasi-judicial body appointed by the District Judge. The ARB is empowered to equalize values of all properties in the appraisal district in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the appraisal district. The ARB does not work for the appraisal district but rather, they arbitrate between the taxpayer and the appraisal district to settle any disputes they are allowed by law to address.

2025 ARB Members

Emma Jones-Chairman

Kim Smart-Member

Kim Smart-Secretary

Pam Brooks-Member

Carlos Dusek-Member

2025 Protests

Protests filed	12,995
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|--------------------------------|------|
| • Informal Settlements/Waivers | 7255 |
| • No Shows | 3 |
| • Formal Hearings | 17 |

District Court-Appeals filed	0
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|---------------------|---|
| • Local /Industrial | 1 |
| • Mineral | 0 |

Arbitration-Appeals filed	0
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|--------------------|---|
| • Local/Industrial | 0 |
| • Mineral | 0 |

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE

JANUARY 1-MAY 15

- Lien attaches to property January 1-lien extinguished when taxes paid to collectors.
- Appraisal District records property ownership and determines property values as of January 1.
- Appraisal District adds new records, removes old records and identifies property situs.
- Appraisal Districts review, approve or deny exemptions and special land use appraisals.
- Taxpayers submit renditions (required for business personal property).
- Chief Appraiser sends Notices of Appraised Value to taxpayers.

EQUALIZATION PHASE

MAY 15-JULY 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears taxing unit challenges and taxpayer protests.
- ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies appraisal roll to each taxing unit by July 25.
- Most changes to appraisal roll after certification must be reviewed by ARB.

ASSESSMENT PHASE

JULY 25-OCTOBER 1

- Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation.
- Assessor calculates the effective and rollback tax rates.
- Taxing unit publishes the calculated rates and other financial information for taxpayer review.
- Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget.
- Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable.

COLLECTION PHASE

OCTOBER 1-COLLECTED

- Taxes due when bill received and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties and interest.

