

UPTON COUNTY APPRAISAL DISTRICT

2026 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.

2026 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

Bryan Skehan-Co Chairman

Vilma Rodriguez

Lori Wright-Secretary

2026 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

2026 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.

Billy Teague

Randy Braden

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.

In 2026 the CAD appraised all properties in the city limits of McCamey and Rankin.. For year 2027 the CAD will appraise all properties out of the city limits. The year 2028 will be a clean up year. Upton Cad contracts with Pritchard and Abbott Inc to conduct the appraisal of 8,771 real and personal accounts and 303,032 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>2026</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	3045	99,067,098		69,827,202	70,121,200	312,321.38	0.445402
CITY OF RANKIN	3159	68,092,625		34,987,778	34,942,485	91,117.53	0.260766
MCCAMEY EMERGENCY #2	17159	1,537,969,895		1,367,285,697	1,367,733,893	1,367,735.27	0.100000
RANKIN EMERGENCY #1	288868	10,881,850,518		10,013,153,658	10,009,779,796	614,718.12	0.006142
UPTON COUNTY	305534	12,562,675,324	M&O	10,937,927,621	10,938,721,801	27,038,031.21	0.247172
			I&S	10,937,927,621	10,938,721,801	7,826,530.56	0.071547
MCCAMEY HOSPITAL DIST	17159	1,537,969,895	M&O	1,151,563,125	1,151,975,464	6,987,098.15	0.606532
			I&S	1,151,563,125	1,151,975,464	1,652,714.28	0.142468
RANKIN HOSPITAL DIST	288868	10,881,850,518		9,746,665,206	9,743,223,331	36,614,577.16	0.375783
MCCAMEY ISD	17159	1,537,969,895	M&O	1,187,609,927	1,187,823,267	8,021,465.65	0.675400
			I&S	1,326,744,987	1,326,958,327	6,275,744.99	0.473000
RANKIN ISD	288868	10,881,850,518	M&O	9,717,170,710	9,713,678,835	67,917,037.63	0.699200
			I&S	9,995,756,080	9,992,264,205	18,652,394.36	0.186670
UPTON COUNTY WATER	305391	12,419,820,273		11,360,748,891	11,357,719,475	238,409.47	0.002100

**UPTON COUNTY APPRAISAL DISTRICT
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 2026 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	2,096,457	448
	OV65	1,797,983	189
CITY OF RANKIN	HS	0	
	OV65	741,553	78
MCCAMEY EMERGENCY	HS	2,637,256	563
	OV65	723,000	251
RANKIN EMERGENCY	HS	1,063,314	233
	OV65	312,466	109
UPTON COUNTY	HS	13,834,111	796
	OV65	15,566,414	360
MCCAMEY HOSPITAL	HS	9,394,050	563
	OV65	10,811,192	251
RANKIN HOSPITAL	HS	4,440,061	233
	OV65	4,755,222	109
MCCAMEY ISD	HS	42,798,274	567
	OV65	1,640,027	37
RANKIN ISD	HS	17,915,839	235
	OV65	1,275,241	24
UPTON COUNTY WATER	HS	13,834,111	796
	OV65	15,566,414	360

UPTON COUNTY APPRAISAL DISTRICT

2026 RATIO STUDY ANALYSIS

The results of the 2026 study are reflected in the recommendations of the appraiser.

The list of recommendations based on a sales analysis for 2026. 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 increase cost schedules by 10%. 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 increase cost schedules by 10%. It is also recommended to continue to gather valid sales information as it becomes available for future study.
- 3.) CAT C land (residential lots)-Although sales are limited, at this time it is recommended to increase residential land cost tables by 10%.
- 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

2026 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.

2026 ARB Members

Emma Jones-Chairman

Tamra Smith-Member

Mandy Stanford-Secretary

Rachel Miller-Member

2026 Protests

Protests filed	10,198
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|--------------------------------|------|
| • Informal Settlements/Waivers | 9139 |
| • No Shows | 7 |
| • Formal Hearings | 33 |

District Court-Appeals filed	0
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|---------------------|---|
| • Local /Industrial | 0 |
| • 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.