

UPTON COUNTY APPRAISAL DISTRICT

2024 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.

2024 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 Jim Witcher

Lori Wright-Secretary

2024 Appraisal District Staff and Certifications

Linda Zarate-Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor-Collector

Sommer Wise-Data Entry/Bookkeeper

Bridgite Black-Deputy Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor-Collector

Brent Hamilton-Senior Tax Appraiser

2024 Agricultural Advisory Board

The appraisal district has a five 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.

Carlos Dusek Billy Teague Randy Braden

William Eggemeyer Cody Wilson

UPTON COUNTY APPRAISAL DISTRICT

2024 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 tax year of 2024 the CAD appraised all out of city limit properties. 2025 will be considered a clean up year on all properties that need to be reappraised. The CAD will appraise all in city limit properties in 2026. Upton CAD contracts with Pritchard and Abbott Inc to conduct the appraisal of 8,405 real and personal accounts and 258,233 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:

ENTITY	PARCEL	CERTIFIED					2024
	COUNT	MARKET VALUE		CERTIFIED	TAX ROLL	LEVY	TAX RATES
CITY OF MCCAMEY	2910	81,847,015		69,773,805	69,738,798	313,825	0.4500000
CITY OF RANKIN	3798	58,052,966		44,736,655	44,652,228	107,172	0.2400000
MCCAMEY EMERGENCY #2	18930	1,732,234,048		1,607,495,088	1,607,447,076	1,074,424	0.0668370
RANKIN EMERGENCY #1	247687	14,966,577,448		14,361,815,061	14,747,659,892	584,856	0.0039660
UPTON COUNTY	266638	16,923,092,965	M&O	15,373,597,413	15,757,666,289	24,709,119	0.1567990
			I&S	15,373,497,413	15,757,666,289	11,916,131	0.0756170
MCCAMEY HOSPITAL DIST	18930	1,732,234,048	M&O	1,267,231,730	1,267,160,622	6,275,928	0.4952420
			I&S	1,267,231,730	1,267,160,622	1,895,512	0.1495780
RANKIN HOSPITAL DIST	247687	14,966,577,448		14,174,724,534	14,560,457,277	32,290,604	0.2217590
MCCAMEY ISD	18930	1,732,234,048	M&O	1,298,303,184	1,297,977,311	8,947,192	0.6898000
			I&S	1,574,159,984	1,573,834,111	6,733,999	0.4280560
RANKIN ISD	247687	14,966,577,448	M&O	13,946,315,301	14,331,867,342	100,207,620	0.6992000
			I&S	14,347,867,271	14,733,419,312	27,503,084	0.1866700
UPTON COUNTY WATER	266495	16,698,811,326		15,946,743,525	16,332,405,132	375,582	0.0023000

**UPTON COUNTY APPRAISAL DISTRICT
2024 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) (100,000 Reg)	10,000 frozen 6,000
McCamey Emergency	1% (5000 Min)	3,000
Rankin City	-0-	10,000
Rankin Hospital	20% (5000 Min)	60,000
Rankin ISD	(100,000 Reg)	10,000 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 2024 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	1,983,716	419
	OV65	1,794,089	1,772,470
CITY OF RANKIN	HS	0	
	OV65	747,394	77
MCCAMEY EMERGENCY	HS	2,456,041	518
	OV65	687,000	235
RANKIN EMERGENCY	HS	1,052,014	228
	OV65	302,500	104
UPTON COUNTY	HS	12,320,982	746
	OV65	14,828,135	339
MCCAMEY HOSPITAL	HS	8,282,856	518
	OV65	10,260,476	235
RANKIN HOSPITAL	HS	4,038,126	228
	OV65	4,567,659	104
MCCAMEY ISD	HS	32,470,687	522
	OV65	183,956	32
RANKIN ISD	HS	14,566,986	229
	OV65	862,491	27
UPTON COUNTY WATER	HS	12,320,982	746
	OV65	14,828,135	339



2024 Certified History Recap
Upton County Appraisal District

(CAD) - Upton CAD

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite (+)	2,285,496	655	0	Exempt Property	24,092,841	458	134,673,160	1,256
Non Homesite (+)	43,105,495	3,399	2,854,994	Under \$500/\$2500	64,871	70	492,438	9,362
Productivity Market (+)	212,950,121	1,881	0	Abatements	0	0	764,577,370	16
Income (+)	0	0	0	Freeport	0	0	0	0
Total Land (=)	258,341,112	5,935	2,854,994	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	0	0	0	0
Timber Gain (+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market (+)	212,950,121	1,881		Mineral Unknown			0	0
Land Ag 1D (-)	34,024	7		Interstate Commerce			0	0
Land Ag 1D1 (-)	3,786,123	1,881		Foreign Trade			0	0
Land Ag Timber (-)	0	0		MultiUse	0	0		
Productivity Loss (=)	209,129,974	1,881		Solar/Wind Power	0	0		
Improvements				Vehicle Leased for Personal Use	0	0		
Homesite (+)	57,497,969	685	0	TCEQ/Pollution Control	105,071,710	496	(includes New Pollution Control Value of 26,726,470)	
New Homesite (+)	379,359	15	0	Allocation	0	0		
Non Homesite (+)	73,197,770	1,378	20,334,110	Historical	0	0		
New Non Homesite (+)	1,211,305	53	85,859	Disaster Exemption	0	0		
Income (+)	0	0	0	Community Housing	0	0		
Total Improvement (=)	132,286,403	2,131	20,419,969	Childcare Facility	0	0		
Personal					129,229,422		899,742,968	
Homesite (+)	1,282,866	14	0	Total Losses (includes Prod. Loss & Cap Loss) (=)			1,521,535,149	
New Homesite (+)	414,630	4	0	<i>(includes Prorated Exempt of 37,251)</i>				
Non Homesite (+)	13,385,881	310	765,341	Total Appraised Value (=)			15,401,557,816	
New Non Homesite (+)	574,603	11	15,286					
Total Personal (=)	15,657,980	339	780,627	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property				Homestead H.S (+)	0	0		
Minerals/Oil & Gas (+)	13,169,611,110	255,691		Senior S (+)	0	0		
Industrial Real (+)	1,322,733,770	34		Disabled B (+)	0	0		
Industrial/Utility Personal Property (+)	2,024,462,590	2,508		DV 100% (+)	0	0		
Total Mineral Market Value (=)	16,516,807,470	258,233		Surviving Spouse of a Service Member (+)	0	0		
Total Real & Personal Market (+)	406,285,495	8,405		Surviving Spouse of a First Responder (+)	0	0		
Total Mineral/Industrial Market (+)	16,516,807,470	258,233		Total Reimbursable (=)	0	0		
Total Market Value (=)	16,923,092,965	266,638		Local Discount (+)	0	0		
20% MIUP Circuit Breaker Limitation (-)	281,049,780	35,615		Disabled Veteran (+)	0	0		
10% Homestead Cap Loss (-)	1,482,258	155		Optional 65 (+)	0	0		
20% Circuit Breaker Limitation (-)	900,747	14		Local Disabled (+)	0	0		
Total Market After Cap (=)	16,639,660,180			State Homestead (+)	0	0		
Land Timber Gain (+)	0	0		Disabled Vet Donated Home (Charity) (+)	0	0		
Productivity Loss (-)	209,129,974	1,881		Surviving Spouse Ported Amounts (+)	0	0		
Total Market Taxable (=)	16,430,530,206			Total Exemptions (=)	0			
				Total Exemptions* (-)			0	
				CAD - Upton CAD Net Taxable Value (=)			15,401,557,816	



2024 Certified History Recap
Upton County Appraisal District

(CAD) - Upton CAD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
376	337	0	19	0	0	0	20	5	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Total Parcels*: 264,568* Parcel count is figured by parcel per ownership
 Total Owners: 17,476
 Total Items: 266,638

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$1,186,273		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$141,528,987
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$2,478,752	Taxable	\$144,007,739
Taxable	\$2,478,752		

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$77,837	650	Market	\$50,594,194
Taxable	\$76,570		Taxable	\$49,770,742
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$81,669	685	Market	\$55,943,293
Taxable	\$80,735		Taxable	\$55,303,693
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$81,366	711	Market	\$57,851,350
Taxable	\$80,442		Taxable	\$57,194,560
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$73,386	26	Market	\$1,908,057
Taxable	\$72,726		Taxable	\$1,890,867



2024 Certified History Recap
Upton County Appraisal District

(CAD) - Upton CAD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	1,336	1,507.6275	4,030,626	0	0	4,030,626	74,463,914	0	0	78,494,540	77,515,103
A2	257	286.3050	532,467	0	0	532,467	5,529,504	282,349	0	6,344,320	6,340,038
A*	1,593	1,793.9325	4,563,093	0	0	4,563,093	79,993,418	282,349	0	84,838,860	83,855,141
B1	3	3.0000	15,000	0	0	15,000	145,898	0	0	160,898	160,898
B*	3	3.0000	15,000	0	0	15,000	145,898	0	0	160,898	160,898
C1	801	910.7306	1,458,979	0	0	1,458,979	1,680	0	0	1,460,659	1,460,659
C*	801	910.7306	1,458,979	0	0	1,458,979	1,680	0	0	1,460,659	1,460,659
D1	1,878	693,786.2037	0	3,820,003	212,939,287	3,820,003	0	0	0	3,820,003	3,820,003
D11	3	36.1101	0	144	10,834	144	0	0	0	144	144
D2	102	0.0000	0	0	0	0	6,288,470	0	0	6,288,470	6,164,422
D*	1,983	693,822.3138	0	3,820,147	212,950,121	3,820,147	6,288,470	0	0	10,108,617	9,984,569
E	22	1,673.5400	424,379	0	0	424,379	0	0	0	424,379	424,379
E1	204	14,483.4960	4,555,150	0	0	4,555,150	9,531,169	0	0	14,086,319	13,597,982
E2	3	72.6600	1,217	0	0	1,217	0	0	0	1,217	1,217
E3	54	6,896.8633	2,456,511	0	0	2,456,511	1,072,033	0	0	3,528,544	2,785,095
E4	720	61,447.9763	20,308,617	0	0	20,308,617	2,235,311	0	0	22,543,928	22,517,666
E*	1,003	84,574.5356	27,745,874	0	0	27,745,874	12,838,513	0	0	40,584,387	39,326,339
F1	320	7,377.7832	7,363,367	0	0	7,363,367	10,849,895	0	0	18,213,262	18,176,011
F1	320	7,377.7832	7,363,367	0	0	7,363,367	10,849,895	0	0	18,213,262	18,176,011
F2	71	1,531.8790	1,009,438	0	0	1,009,438	215,290	0	1,322,733,770	1,323,958,498	617,438,808
F2	71	1,531.8790	1,009,438	0	0	1,009,438	215,290	0	1,322,733,770	1,323,958,498	617,438,808
F*	391	8,909.6622	8,372,805	0	0	8,372,805	11,065,185	0	1,322,733,770	1,342,171,760	635,614,819
G1	245,023	0.0000	0	0	0	0	0	0	13,018,457,820	13,018,457,820	12,739,319,758
G1C	25	0.0000	0	0	0	0	0	0	15,906,260	15,906,260	14,053,644
G*	245,048	0.0000	0	0	0	0	0	0	13,034,364,080	13,034,364,080	12,753,373,402
J1	6	0.0000	0	0	0	0	0	0	198,990	198,990	198,990
J2	3	1.4800	1,480	0	0	1,480	0	0	458,480	459,960	459,960
J3	55	71.9300	43,749	0	0	43,749	304,789	0	166,953,460	167,301,998	167,301,998
J3A	11	0.0000	0	0	0	0	0	0	10,732,130	10,732,130	2,326,310
J4	25	2.2300	5,445	0	0	5,445	0	0	3,104,920	3,110,365	3,110,365
J5	1	0.0000	0	0	0	0	0	513,398	0	513,398	513,398
J6	1,735	922.7170	329,572	0	0	329,572	0	0	1,319,643,050	1,319,972,622	1,241,235,362
J6A	13	0.0000	0	0	0	0	0	0	18,208,820	18,208,820	9,587,790
J7	1	0.0000	0	0	0	0	0	0	21,950	21,950	21,950
J8	323	0.0000	0	0	0	0	0	5,418	253,732,620	253,738,038	209,207,698
J8B	3	0.0000	0	0	0	0	0	0	43,430	43,430	43,430
J*	2,176	998.3570	380,246	0	0	380,246	304,789	518,816	1,773,097,850	1,774,301,701	1,634,007,251
L1	216	0.0000	0	0	0	0	0	10,008,343	0	10,008,343	10,008,343
L1	216	0.0000	0	0	0	0	0	10,008,343	0	10,008,343	10,008,343
L2	2	0.0000	0	0	0	0	0	169,700	0	169,700	169,700
L2A	21	0.0000	0	0	0	0	0	0	4,768,700	4,768,700	4,768,700
L2C	28	0.0000	0	0	0	0	0	0	6,088,030	6,088,030	4,732,420
L2D	15	0.0000	0	0	0	0	0	0	971,610	971,610	971,610
L2E	2	0.0000	0	0	0	0	0	0	1,696,500	1,696,500	1,696,500



2024 Certified History Recap
Upton County Appraisal District

(CAD) - Upton CAD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2F	13	0.0000	0	0	0	0	0	0	48,967,240	48,967,240	45,101,860
L2G	124	0.0000	0	0	0	0	0	0	74,343,000	74,343,000	74,343,000
L2H	62	0.0000	0	0	0	0	0	0	16,945,980	16,945,980	16,945,980
L2J	30	0.0000	0	0	0	0	0	0	788,420	788,420	703,420
L2L	7	0.0000	0	0	0	0	0	0	11,897,970	11,897,970	10,769,430
L2M	31	0.0000	0	0	0	0	0	0	5,615,570	5,615,570	5,447,210
L2O	7	0.0000	0	0	0	0	0	0	77,657,480	77,657,480	61,425,430
L2P	16	0.0000	0	0	0	0	0	0	1,324,170	1,324,170	1,324,170
L2Q	10	0.0000	0	0	0	0	0	0	265,490	265,490	265,490
L2	368	0.0000	0	0	0	0	0	169,700	251,330,160	251,499,860	228,664,920
L*	584	0.0000	0	0	0	0	0	10,178,043	251,330,160	261,508,203	238,673,263
M1	100	0.0000	0	0	0	0	1,228,481	3,855,604	0	5,084,085	5,066,895
M2	1	0.0000	0	0	0	0	0	0	34,580	34,580	34,580
M*	101	0.0000	0	0	0	0	1,228,481	3,855,604	34,580	5,118,665	5,101,475
XB	78	0.0000	0	0	0	0	0	43,497	22,330	65,827	0
XC	9,362	0.0000	0	0	0	0	0	0	551,540	551,540	0
XL	21	27.5800	67,620	0	0	67,620	390,162	0	0	457,782	0
XN	9	0.0000	0	0	0	0	0	240,252	0	240,252	0
XU	3	0.0000	0	0	0	0	0	309,423	0	309,423	0
XV	1,672	3,881.6237	2,787,374	0	0	2,787,374	20,029,807	229,996	134,673,160	157,720,337	0
X*	11,145	3,909.2037	2,854,994	0	0	2,854,994	20,419,969	823,168	135,247,030	159,345,161	0
TOTAL:	264,828	794,921.7354	45,390,991	3,820,147	212,950,121	49,211,138	132,286,403	15,657,980	16,516,807,470	16,713,962,991	15,401,557,816

UPTON COUNTY APPRAISAL DISTRICT

2024 RATIO STUDY ANALYSIS

The results of the 2024 study are reflected in the recommendations of the appraiser.

The list of recommendations based on a sales analysis for 2024. 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)-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 trac 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

2024 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.

2024 ARB Members

Sheryl Wilson-Chairman

Kim Smart-Member

Jeri Mendez-Secretary

Pam Brooks-Member

Emma Jones-Member

2024 Protests

Local Property/Industrial-Protests filed 28 Owners

- Informal Settlements/Waivers 22
- No Shows 4
- Formal Hearings 2

Mineral-Protests filed 186 Owners

- Informal Settlements/Waivers 171
- No Shows 12
- Formal Hearings 3

District Court-Appeals filed 0

- Local /Industrial 0
- Mineral 0

Arbitration-Appeals filed 0

- 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 calculated 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.