

# **Ector County Appraisal District**



## **2020 Annual Report**

*Published 8/11/2020*

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by and serves at the pleasure of the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved by the board in a public hearing each year.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

<http://comptroller.texas.gov/taxes/property-tax/docs/96-297-18.pdf>

Appraisal districts are reviewed and evaluated by the Texas Comptroller's Property Tax Assistance Division (PTAD) each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 12 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 11 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2020 is 239,137, an increase from 230,653 in 2019. Previous parcel counts were 226,890 in 2018, 228,307 in 2017, 224,129 in 2016 and 217,516 in 2015.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2019 the district again passed every mandatory standard of evaluation in the MAP review. In addition, ECAD scored 100% in all review areas, earning the highest rating of "MEETS ALL" in Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, RPA, RTA, CTA, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

<b>2020 Certified Values</b>	<b>ECISD</b>	<b>OC</b>	<b>ODESSA</b>	<b>COUNTY</b>	<b>HOSPITAL</b>	<b>ECUD</b>	<b>GOLDSMITH</b>
Mineral Property	1,442,600,517	1,442,600,517	4,889,493	1,449,606,430	1,442,600,517	9,935,898	-
Real Estate Residential	7,099,373,352	7,099,373,352	5,261,005,645	7,099,373,352	7,099,373,352	588,334,881	9,611,273
Real Estate Multi Family	712,079,510	712,079,510	706,574,505	712,079,510	712,079,510	2,454,094	-
Real Estate Vacant Lots	199,037,068	199,037,068	86,160,391	199,037,367	199,037,068	17,060,405	249,349
Real Estate Acreage	288,959,143	288,959,143	73,105,787	290,475,812	288,959,143	809,921	-
Real Estate Farm & Ranch	89,813,382	89,813,382	24,805,002	89,831,987	89,813,382	749,144	-
Real Estate Commercial	2,526,550,223	2,526,550,223	1,755,810,480	2,526,550,223	2,526,550,223	98,472,319	2,353,732
Real Estate Industrial	658,569,269	658,569,269	21,647,939	658,569,269	658,569,269	-	-
Utility Personal Property	519,262,501	519,262,501	129,477,227	519,262,501	519,262,501	15,091,604	178,643
Commercial Personal Property	3,262,161,645	3,262,161,645	1,705,112,475	3,262,161,645	3,262,161,645	119,403,543	13,330,297
Industrial Personal Property	138,326,247	138,326,247	4,007,899	138,326,247	138,326,247	68,021	2,215
Personal Property Mobile Home	480,906,911	480,906,911	59,088,583	480,906,911	480,906,911	144,171,920	2,018,856
Real Residential Inventory	5,315,854	5,315,854	5,092,609	5,315,854	5,315,854	-	-
Special Inventory	105,009,538	105,009,538	90,599,217	105,009,538	105,009,538	231,343	-
Real Estate Totally Exempt	1,313,967,228	1,313,967,228	1,200,287,270	1,313,967,228	1,313,967,228	39,032,529	287,843
Personal Property Totally Exempt	1,996,886	1,996,886	853,324	1,996,886	1,996,886	168,550	-
Mineral Property Totally Exempt	9,955,649	9,955,649	23,157	2,949,736	9,955,649	86,199	-
<b>TOTAL MARKET VALUE</b>	<b>\$18,853,884,923</b>	<b>\$18,853,884,923</b>	<b>\$11,128,541,003</b>	<b>\$18,855,420,496</b>	<b>\$18,853,884,923</b>	<b>\$1,036,070,371</b>	<b>\$28,032,208</b>
Total Exempt	1,325,919,763	1,325,919,763	1,201,163,751	1,318,913,850	1,325,919,763	39,287,278	287,843
Productivity Value Lost	285,771,352	285,771,352	73,070,212	287,249,616	285,771,352	806,493	-
Loss to 10% Cap	63,597,877	63,597,877	20,858,149	63,597,877	63,597,877	13,531,255	239,288
Homestead (State Mandated)	691,754,543	-	-	-	-	-	-
Homestead (Local Option)	983,416,953	983,416,953	739,354,003	983,416,953	495,966,049	40,352,125	-
Over 65	84,539,516	177,832,127	96,439,821	220,620,139	220,708,904	22,898,220	75,000
Disabled Person	5,804,694	6,571,615	2,140,000	1,977,899	6,571,615	-	-
Disabled Veteran	4,295,585	4,422,214	3,434,797	4,388,908	4,405,901	326,869	12,000
DV 100% Homestead	32,021,243	38,786,388	30,870,982	38,786,388	38,786,388	3,082,300	-
Surviving Spouse (FR & DSM)	1,494,359	1,939,359	1,347,706	1,939,359	1,939,359	245,800	-
Abatement	-	67,945,276	-	74,387,241	74,387,241	-	-
Pollution Control	119,281,234	119,281,234	196,642	119,281,234	119,281,234	54,338	41,000
Freeport	141,059,475	141,059,475	58,868,533	141,059,475	141,059,475	2,514,921	-
Low Income	640,697	640,697	640,697	640,697	640,697	-	-
Solar / Wind	-	-	-	-	-	-	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$3,739,597,291	\$3,217,184,330	\$2,228,385,293	\$3,256,259,636	\$2,779,035,855	\$123,099,599	\$655,131
Ceiling Value Adjustment	334,205,719						
<b>NET TAXABLE VALUE - 2020</b>	<b>\$14,780,081,913</b>	<b>\$15,636,700,593</b>	<b>\$8,900,155,710</b>	<b>\$15,599,160,860</b>	<b>\$16,074,849,068</b>	<b>\$912,970,772</b>	<b>\$27,377,077</b>
Percent increase from 2019	-1.93%	-2.13%	1.07%	-2.19%	-2.01%	4.18%	24.85%
<b>NET TAXABLE VALUE - 2019</b>	<b>\$15,070,399,797</b>	<b>\$15,977,025,493</b>	<b>\$8,805,921,401</b>	<b>\$15,948,147,775</b>	<b>\$16,404,216,927</b>	<b>\$876,381,418</b>	<b>\$21,928,758</b>
Percent increase from 2018	15.01%	14.99%	22.65%	15.01%	14.97%	13.67%	17.51%
<b>NET TAXABLE VALUE - 2018</b>	<b>\$13,103,475,994</b>	<b>\$13,894,189,122</b>	<b>\$7,179,602,403</b>	<b>\$13,867,245,563</b>	<b>\$14,268,080,414</b>	<b>\$771,009,094</b>	<b>\$18,661,708</b>
Percent increase from 2017	7.49%	7.63%	9.24%	7.59%	7.59%	-1.37%	13.41%
<b>NET TAXABLE VALUE - 2017</b>	<b>\$12,190,897,339</b>	<b>\$12,908,617,052</b>	<b>\$6,572,264,534</b>	<b>\$12,888,825,042</b>	<b>\$13,261,225,560</b>	<b>\$781,734,573</b>	<b>\$16,455,770</b>
Percent increase from 2016	2.83%	2.70%	1.05%	2.72%	2.70%	6.25%	-15.72%
<b>NET TAXABLE VALUE - 2016</b>	<b>\$11,855,872,243</b>	<b>\$12,569,829,844</b>	<b>\$6,504,268,006</b>	<b>\$12,547,973,346</b>	<b>\$12,912,261,617</b>	<b>\$735,782,322</b>	<b>\$19,525,345</b>



## Ector County Appraisal District Annual Report

### 2020 Parcel Counts by Property Type

Property Type		Count	Market Value	Percent of Total
G	Mineral Property	147,773	1,449,606,430	7.69%
A	Real Estate Residential	48,872	7,099,373,352	37.65%
B	Real Estate Multi Family	507	712,079,510	3.78%
C	Real Estate Vacant Lots	13,068	199,037,367	1.06%
D1	Real Estate Acreage	2,799	290,475,812	1.54%
D2	Real Estate Farm & Ranch Impr.	1,838	89,834,643	0.48%
F1	Real Estate Commercial	6,013	2,526,550,223	13.40%
F2	Real Estate Industrial	29	658,569,269	3.49%
J	Utility Personal Property	788	519,262,501	2.75%
L1	Commercial Personal Property	4,901	3,262,161,645	17.30%
L2	Industrial Personal Property	52	138,326,247	0.73%
M	Personal Property Mobile Home	10,781	480,906,911	2.55%
O	Real Residential Inventory	180	5,315,854	0.03%
S	Special Inventory	133	105,009,538	0.56%
X	Totally Exempt	1,487	1,318,911,194	6.99%
		<b>239,221</b>	<b>18,855,420,496</b>	



## Ector County Appraisal District Annual Report

### Property Classification Information

Comptroller Classification Code	ECAD Category Name	Comptroller Category Name	Description
A	Real Estate Residential	Real Property: Single Family Residential	Single-family residential improvements and the land on which they are situated. Includes houses, townhomes, condominiums, and owner-occupied duplexes.
B	Real Estate Multi-Family	Real Property: Multi-family Residential	Improvements containing two or more residential units belonging to one owner. Includes apartments.
C1	Real Estate Vacant Lots	Real Property: Vacant Lots and Tracts	Land parcels with no improvements or with structures of no value.
C2	Real Estate Colonia Lots	Real Property: Colonia Lots and Land Tracts	Properties that may not be sold pursuant to Chapter 232 of the Texas Local Government Code.
D1	Real Estate Acreage	Real Property: Qualified Open-space Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E, and H.
D2	Real Estate Farm & Ranch Impr	Real Property: Farm & Ranch Improvements on Qualified Open-space Land	Improvements, other than residences, associated with land reported as Category D1 property. Includes barns, sheds, silos, and other farm or ranch improvements.
E	Rural land not Qualified	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	Includes rural tracts not qualified for productivity appraisal, and the improvements, including residential, on that land.
F1	Real Estate Commercial	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. Includes wholesale and retail stores, shopping centers, office buildings, restaurants, banks, hotels and motels, etc.
F2	Real Estate Industrial	Real Property: Industrial	Land and improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes processing plants, refineries, cement plants, chemical plants, etc.
G	Mineral Property	Real Property: Oil and Gas, Minerals	Oil and Gas, other minerals, and certain interests in subsurface land. Includes oil and gas mineral interests not exempt by law.
J	Utility Personal Property	Real and Personal Property: Utilities	Real and personal property of utility companies and co-ops. Includes railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable companies, etc.
L1	Commercial Personal Property	Personal Property: Commercial	Personal property of businesses that sell goods or services to the public. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
L2	Industrial Personal Property	Personal Property: Industrial and Manufacturing	Personal property of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
M	Personal Property Mobile Home	Mobile Homes and Other Tangible Personal Property	Mobile homes on land owned by someone other than the owner of the mobile home or mobile home elected personal property with Texas Department of Housing and Community Affairs.
O	Real Residential Inventory	Real Property: Residential Inventory	Residential real property held as inventory. Includes lots under the same ownership, contiguous or located in the same subdivision, held for sale, zoned as residential, and that have never been occupied for residential purposes.
S	Special Inventory	Special Inventory	Certain personal property of businesses that provide items for sale to the public. Includes items appraised based on sales in the prior tax year, such as dealers' motor vehicle inventory, heavy equipment inventory, vessel and outboard motor inventory, and retail manufactured housing inventory.
X	Totally Exempt	Exempt Property	Properties exempt by law. Includes public property, mineral interests valued at under \$500, community housing development organizations, charitable organizations, private schools, religious organizations, and others.



## Ector County Appraisal District Annual Report

### 2020 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	29	287,843	1,109	1,201,163,751	1,487	1,318,913,850	1,487	1,325,919,763	1,487	1,325,919,763	79	39,287,278	1,487	1,325,919,763
Productivity Value Lost	-	-	205	73,070,212	2,777	287,249,616	2,759	285,771,352	2,759	285,771,352	26	806,493	2,759	285,771,352
Loss to 10% Cap		239,288		20,858,149		63,597,877		63,597,877		63,597,877		13,531,255		63,597,877
Homestead (State Mandated)	-	-	-	-	-	-	-	-	28,719	691,754,543	-	-	-	-
Homestead (Local Option)	-	-	20,325	739,354,003	28,502	983,416,953	28,502	495,966,049	28,502	983,416,953	3,038	40,352,125	28,502	983,416,953
Over 65	26	75,000	6,494	96,439,821	9,219	220,620,139	9,219	220,708,904	8,806	84,539,516	1,016	22,898,220	9,219	177,832,127
Disabled Person	-	-	433	2,140,000	689	1,977,899	689	6,571,615	626	5,804,694	-	-	689	6,571,615
Disabled Veteran	1	12,000	348	3,434,797	446	4,388,908	447	4,405,901	436	4,295,585	32	326,869	449	4,422,214
DV 100% Homestead	-	-	156	30,870,982	216	38,786,388	216	38,786,388	212	32,021,243	22	3,082,300	216	38,786,388
Surviving Spouse (FR & DSM)			9	1,347,706	14	1,939,359	14	1,939,359	14	1,494,359	2	245,800	14	1,939,359
Abatement	-	-			4	74,387,241	4	74,387,241	-	-	-	-	3	67,945,276
Pollution Control	1	41,000	3	196,642	20	119,281,234	20	119,281,234	20	119,281,234	1	54,338	20	119,281,234
Freeport	-	-	71	58,868,533	137	141,059,475	137	141,059,475	137	141,059,475	5	2,514,921	137	141,059,475
Low Income	-	-	1	640,697	1	640,697	1	640,697	1	640,697	-	-	1	640,697
Solar / Wind Power	-	-			-	-	-	-	-	-	-	-	-	-
Total Exempt Proration	-	-			-	-	-	-	-	-	-	-	-	-
		<b>655,131</b>		<b>2,228,385,293</b>		<b>3,256,259,636</b>		<b>2,779,035,855</b>		<b>3,739,597,291</b>		<b>123,099,599</b>		<b>3,217,184,330</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2020	2019	2018	2017	2016
City of Goldsmith	28,032,208	22,607,149	19,403,314	17,224,813	20,274,261
City of Odessa	11,128,541,003	11,024,523,089	9,038,080,297	8,350,077,611	8,125,806,209
Ector County	18,855,420,496	19,207,899,040	16,666,270,897	15,613,831,778	15,129,353,432
Ector County Hospital District	18,853,884,923	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859
Ector County I S D	18,853,884,923	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859
Ector County Utility District	1,036,070,371	1,006,813,831	885,025,264	888,307,900	836,757,575
Odessa College	18,853,884,923	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859

#### Certified Taxable Value

	2020	2019	2018	2017	2016
City of Goldsmith	27,377,077	21,928,758	18,661,708	16,455,770	19,525,345
City of Odessa	8,900,155,710	8,805,921,401	7,179,602,403	6,572,264,534	6,504,268,006
Ector County	15,599,160,860	15,948,147,775	13,867,245,563	12,888,825,042	12,547,973,346
Ector County Hospital District	16,074,849,068	16,404,216,927	14,268,080,414	13,261,225,560	12,912,261,617
Ector County I S D	14,780,081,913	15,070,399,797	13,103,475,994	12,190,897,339	11,855,872,243
Ector County Utility District	912,970,772	876,381,418	771,009,094	781,734,573	735,782,322
Odessa College	15,636,700,593	15,977,025,493	13,894,189,122	12,908,617,052	12,569,829,844

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2020	2019	2018	2017	2016	2015
City of Goldsmith	81,873	94,517	86,113	80,443	79,934	84,995
City of Odessa	201,370	183,410	162,232	155,212	152,703	147,581
Ector County	210,925	192,733	170,873	162,841	159,914	154,624
Ector County Hospital District	210,925	192,733	162,299	162,841	159,914	154,624
Ector County I S D	210,925	192,733	170,873	162,841	159,914	154,624
Ector County Utility District	217,324	202,188	180,236	173,707	168,918	161,848
Odessa College	210,925	192,733	170,873	162,841	159,914	154,624

#### Average Home Taxable Value

	2020	2019	2018	2017	2016	2015
City of Goldsmith	80,880	92,982	85,022	77,982	78,989	82,705
City of Odessa	160,307	144,018	129,053	123,565	121,371	117,893
Ector County	167,188	150,824	135,129	128,936	126,392	122,366
Ector County Hospital District	188,046	169,622	144,944	144,977	142,110	136,835
Ector County I S D	142,319	126,010	110,406	104,244	101,727	98,959
Ector County Utility District	190,583	175,668	156,810	149,897	145,371	135,712
Odessa College	167,188	149,918	135,129	128,936	126,392	122,436

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County





## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2020	2019	2018	2017	2016
<b>Appraisal Notices mailed</b>	128,424	125,934	124,766	123,871	121,305
<b>Inquiries/Protests Received</b>	4,120	4,136	2,555	2,269	2,527
Inquiries resolved in informals	1,132	1,148	745	869	1,074
Values reduced	1,091	936	230	236	289
<b>Appraisal Review Board Hearings</b>					
Scheduled	1,224	1,037	421	523	463
Failed to appear	563	489	202	216	202
Appeared & received a value reduction	277	214	72	41	57
<b>Filed in District Court</b>		47	23	15	12
<b>Binding Arbitration</b>			8	6	2



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2020		2019		2018	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	691	165,561,260	714	137,981,458	622	107,549,605
Real Estate Multi Family	3	576,538	1	30,798,094	1	638,572
Real Estate Vacant Lots			-	-	-	-
Real Estate Acreage			-	-	-	-
Real Estate Farm & Ranch Impr.			1	13,088	1	11,186
Real Estate Commercial	72	78,762,306	55	68,924,278	37	44,995,866
Real Estate Industrial			2	47,839	-	-
Utility Personal Property			-	-	-	-
Commercial Personal Property	1	86,500	31	69,548,188	21	4,486,162
Industrial Personal Property			1	4,780		
Personal Property Mobile Home	387	33,717,169	375	26,053,784	231	12,543,947
Real Residential Inventory			-	-	-	-
Special Inventory			-	-	-	-
Totally Exempt	3	3,520,745	9	25,796,367	5	21,379,494
	<b>1,157</b>	<b>282,224,518</b>	<b>1,189</b>	<b>359,167,876</b>	<b>918</b>	<b>191,604,832</b>

# Property Tax Assistance Division

## Property Value Study

### Final Findings



## 2018 PROPERTY VALUE STUDY

CAD Summary Worksheet

### 068-Ector

Category	Number of Ratios **	2017 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	721	5,733,616,954	0.97	10.59	64.18	85.46	1.01
B. MULTI-FAMILY RESIDENCES	34	418,959,824	0.72	22.79	21.26	51.12	1.19
C1. VACANT LOTS	0	181,872,073	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	8,728,016	*	*	*	*	*
E. RURAL-NON-QUAL	0	61,582,983	*	*	*	*	*
F1. COMMERCIAL REAL	63	2,126,407,487	0.96	15.92	46.84	81.36	0.97
F2. INDUSTRIAL REAL	0	708,607,434	*	*	*	*	*
G. OIL, GAS, MINERALS	32	1,874,309,209	*	*	*	*	*
J. UTILITIES	1	458,940,262	0.95	0.00	95.00	95.00	1.07
L1. COMMERCIAL PERSONAL	33	3,170,089,572	1.00	6.85	79.21	94.82	1.02
L2. INDUSTRIAL PERSONAL	0	182,398,137	*	*	*	*	*
M. OTHER PERSONAL	0	305,746,098	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	8,838,121	*	*	*	*	*
S. SPECIAL INVENTORY	0	83,655,606	*	*	*	*	*
OVERALL	884	15,323,751,776	0.97	11.38	61.67	84.05	1.03

\* Not Calculated - Need a minimum of 5 ratios from either(A) categories representing at least 25 % of total CAD category value or(B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\*Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<https://comptroller.texas.gov/taxes/property-tax/pvs/2018p/index.php>

## Property Tax Assistance Division - MAP Review

# METHODS AND ASSISTANCE PROGRAM 2019 REPORT

## Ector County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2018-19 Final Methods and Assistance Program**  
**Review**

**Ector County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

**Appraisal District Ratings:**

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
Governance	15	15	100
Taxpayer Assistance	11	11	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	27	27	100

To see the entire document, visit:

<https://comptroller.texas.gov/taxes/property-tax/map/2019/index.php>

# **Ector County Appraisal District**



**2019**  
**Annual Report**

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by and serves at the pleasure of the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved by the board in a public hearing each year.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

<http://comptroller.texas.gov/taxes/property-tax/docs/96-297-18.pdf>

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 12 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 11 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2019 is 230,653, an increase from 226,890 in 2018. Previous parcel counts were 228,307 in 2017, 224,129 in 2016 and 217,516 in 2015.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2017 the district again passed every mandatory standard of evaluation in the MAP review. ECAD scored 100%, earning the highest rating of "MEETS ALL" in Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, RPA, RTA, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

<b>2019 Certified Values</b>	<b>ECISD</b>	<b>OC</b>	<b>ODESSA</b>	<b>COUNTY</b>	<b>HOSPITAL</b>	<b>ECUD</b>	<b>GOLDSMITH</b>
Mineral Property	1,906,763,371	1,906,763,371	11,255,163	1,915,229,006	1,906,763,371	15,789,758	-
Real Estate Residential	6,564,931,227	6,564,931,227	4,841,879,358	6,564,931,227	6,564,931,227	559,832,437	9,217,343
Real Estate Multi Family	743,853,401	743,853,401	738,544,850	743,853,401	743,853,401	2,474,165	-
Real Estate Vacant Lots	195,558,966	195,558,966	79,404,272	195,559,265	195,558,966	17,024,673	250,883
Real Estate Acreage	293,454,784	293,454,784	69,633,074	294,971,453	293,454,784	889,019	-
Real Estate Farm & Ranch	83,186,165	83,186,165	23,060,815	83,204,770	83,186,165	893,003	-
Real Estate Commercial	2,461,269,821	2,461,269,821	1,750,677,742	2,461,269,821	2,461,269,821	94,208,641	2,394,480
Real Estate Industrial	730,364,845	730,364,845	21,825,502	730,364,845	730,364,845	-	-
Utility Personal Property	522,159,820	522,159,820	122,168,277	522,159,820	522,159,820	13,245,295	155,132
Commercial Personal Property	3,707,551,678	3,707,551,678	2,037,919,379	3,707,551,678	3,707,551,678	136,460,271	8,509,987
Industrial Personal Property	177,204,402	177,204,402	6,292,985	177,204,402	177,204,402	14,780	5,035
Personal Property Mobile Home	412,342,658	412,342,658	52,126,708	412,342,658	412,342,658	126,729,567	1,776,659
Real Residential Inventory	5,093,033	5,093,033	4,934,821	5,093,033	5,093,033	-	-
Special Inventory	103,694,174	103,694,174	92,132,587	103,694,174	103,694,174	128,322	-
Real Estate Totally Exempt	1,284,944,090	1,284,944,090	1,171,726,237	1,284,944,090	1,284,944,090	38,852,844	297,630
Personal Property Totally Exempt	2,062,986	2,062,986	890,128	2,062,986	2,062,986	170,966	-
Mineral Property Totally Exempt	11,928,046	11,928,046	51,191	3,462,411	11,928,046	100,090	-
<b>TOTAL MARKET VALUE</b>	<b>\$19,206,363,467</b>	<b>\$19,206,363,467</b>	<b>\$11,024,523,089</b>	<b>\$19,207,899,040</b>	<b>\$19,206,363,467</b>	<b>\$1,006,813,831</b>	<b>\$22,607,149</b>
Total Exempt	1,298,935,122	1,298,935,122	1,172,667,556	1,290,469,487	1,298,935,122	39,123,900	297,630
Productivity Value Lost	290,175,940	290,175,940	69,597,775	291,654,204	290,175,940	884,167	-
Loss to 10% Cap	130,574,212	130,574,212	72,399,054	130,574,212	130,574,212	20,167,003	296,761
Homestead (State Mandated)	719,226,969	-	-	-	-	-	-
Homestead (Local Option)	941,261,934	941,261,934	701,135,849	941,261,934	475,941,020	40,951,143	-
Over 65	80,231,967	169,883,792	93,309,940	210,643,769	210,728,939	21,484,252	72,000
Disabled Person	6,891,906	7,968,209	2,604,570	2,406,425	7,968,209	-	-
Disabled Veteran	4,465,535	4,611,103	3,616,172	4,575,185	4,591,449	308,589	12,000
DV 100% Homestead	27,374,131	33,702,481	26,630,285	33,702,481	33,702,481	2,541,647	-
Surviving Spouse (FR & DSM)	282,689	307,689	307,689	307,689	307,689	-	-
Abatement	-	63,155,575	-	65,393,962	60,459,562	-	-
Pollution Control	129,525,598	129,525,598	58,782	129,525,598	129,525,598	20,808	-
Freeport	158,156,465	158,156,465	75,194,162	158,156,465	158,156,465	4,950,904	-
Low Income	1,079,854	1,079,854	1,079,854	1,079,854	1,079,854	-	-
Solar / Wind	-	-	-	-	-	-	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$3,788,182,322	\$3,229,337,974	\$2,218,601,688	\$3,259,751,265	\$2,802,146,540	\$130,432,413	\$678,391
Ceiling Value Adjustment	347,781,348						
<b>NET TAXABLE VALUE - 2019</b>	<b>\$15,070,399,797</b>	<b>\$15,977,025,493</b>	<b>\$8,805,921,401</b>	<b>\$15,948,147,775</b>	<b>\$16,404,216,927</b>	<b>\$876,381,418</b>	<b>\$21,928,758</b>
Percent increase from 2018	15.01%	14.99%	22.65%	15.01%	14.97%	13.67%	17.51%
<b>NET TAXABLE VALUE - 2018</b>	<b>\$13,103,475,994</b>	<b>\$13,894,189,122</b>	<b>\$7,179,602,403</b>	<b>\$13,867,245,563</b>	<b>\$14,268,080,414</b>	<b>\$771,009,094</b>	<b>\$18,661,708</b>
Percent increase from 2017	7.49%	7.63%	9.24%	7.59%	7.59%	-1.37%	13.41%
<b>NET TAXABLE VALUE - 2017</b>	<b>\$12,190,897,339</b>	<b>\$12,908,617,052</b>	<b>\$6,572,264,534</b>	<b>\$12,888,825,042</b>	<b>\$13,261,225,560</b>	<b>\$781,734,573</b>	<b>\$16,455,770</b>
Percent increase from 2016	2.83%	2.70%	1.05%	2.72%	2.70%	6.25%	-15.72%
<b>NET TAXABLE VALUE - 2016</b>	<b>\$11,855,872,243</b>	<b>\$12,569,829,844</b>	<b>\$6,504,268,006</b>	<b>\$12,547,973,346</b>	<b>\$12,912,261,617</b>	<b>\$735,782,322</b>	<b>\$19,525,345</b>
Percent increase from 2015	-10.12%	-10.15%	7.15%	-10.17%	-9.81%	-0.94%	-33.63%
<b>NET TAXABLE VALUE - 2015</b>	<b>\$13,190,683,066</b>	<b>\$13,990,336,649</b>	<b>\$6,070,249,144</b>	<b>\$13,969,222,956</b>	<b>\$14,316,520,189</b>	<b>\$742,737,484</b>	<b>\$29,421,103</b>



## Ector County Appraisal District Annual Report

### 2019 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
G Mineral Property	141,750	1,915,229,006	9.97%
A Real Estate Residential	47,786	6,564,931,227	34.18%
B Real Estate Multi Family	513	743,853,401	3.87%
C Real Estate Vacant Lots	12,959	195,559,265	1.02%
D1 Real Estate Acreage	2,792	294,971,453	1.54%
D2 Real Estate Farm & Ranch Impr.	1,272	83,204,770	0.43%
F1 Real Estate Commercial	5,856	2,461,269,821	12.81%
F2 Real Estate Industrial	30	730,364,845	3.80%
J Utility Personal Property	778	522,159,820	2.72%
L1 Commercial Personal Property	4,847	3,707,551,678	19.30%
L2 Industrial Personal Property	52	177,204,402	0.92%
M Personal Property Mobile Home	10,208	412,342,658	2.15%
O Real Residential Inventory	252	5,093,033	0.03%
S Special Inventory	125	103,694,174	0.54%
X Totally Exempt	1,433	1,290,469,487	6.72%
	<b>230,653</b>	<b>19,207,899,040</b>	





## Ector County Appraisal District Annual Report

### Property Classification Information

Comptroller Classification Code	ECAD Category Name	Comptroller Category Name	Description
A	Real Estate Residential	Real Property: Single Family Residential	Single-family residential improvements and the land on which they are situated. Includes houses, townhomes, condominiums, and owner-occupied duplexes.
B	Real Estate Multi-Family	Real Property: Multi-family Residential	Improvements containing two or more residential units belonging to one owner. Includes apartments.
C1	Real Estate Vacant Lots	Real Property: Vacant Lots and Tracts	Land parcels with no improvements or with structures of no value.
C2	Real Estate Colonia Lots	Real Property: Colonia Lots and Land Tracts	Properties that may not be sold pursuant to Chapter 232 of the Texas Local Government Code.
D1	Real Estate Acreage	Real Property: Qualified Open-space Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E, and H.
D2	Real Estate Farm & Ranch Impr	Real Property: Farm & Ranch Improvements on Qualified Open-space Land	Improvements, other than residences, associated with land reported as Category D1 property. Includes barns, sheds, silos, and other farm or ranch improvements.
E	Rural land not Qualified	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	Includes rural tracts not qualified for productivity appraisal, and the improvements, including residential, on that land.
F1	Real Estate Commercial	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. Includes wholesale and retail stores, shopping centers, office buildings, restaurants, banks, hotels and motels, etc.
F2	Real Estate Industrial	Real Property: Industrial	Land and improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes processing plants, refineries, cement plants, chemical plants, etc.
G	Mineral Property	Real Property: Oil and Gas, Minerals	Oil and Gas, other minerals, and certain interests in subsurface land. Includes oil and gas mineral interests not exempt by law.
J	Utility Personal Property	Real and Personal Property: Utilities	Real and personal property of utility companies and co-ops. Includes railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable companies, etc.
L1	Commercial Personal Property	Personal Property: Commercial	Personal property of businesses that sell goods or services to the public. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
L2	Industrial Personal Property	Personal Property: Industrial and Manufacturing	Personal property of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
M	Personal Property Mobile Home	Mobile Homes and Other Tangible Personal Property	Mobile homes on land owned by someone other than the owner of the mobile home or mobile home elected personal property with Texas Department of Housing and Community Affairs.
O	Real Residential Inventory	Real Property: Residential Inventory	Residential real property held as inventory. Includes lots under the same ownership, contiguous or located in the same subdivision, held for sale, zoned as residential, and that have never been occupied for residential purposes.
S	Special Inventory	Special Inventory	Certain personal property of businesses that provide items for sale to the public. Includes items appraised based on sales in the prior tax year, such as dealers' motor vehicle inventory, heavy equipment inventory, vessel and outboard motor inventory, and retail manufactured housing inventory.
X	Totally Exempt	Exempt Property	Properties exempt by law. Includes public property, mineral interests valued at under \$500, community housing development organizations, charitable organizations, private schools, religious organizations, and others.



## Ector County Appraisal District Annual Report

### 2019 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	29	297,630	1,065	1,172,667,556	1,433	1,290,469,487	1,433	1,298,935,122	1,433	1,298,935,122	78	39,123,900	1,433	1,298,935,122
Productivity Value Lost	-	-	208	69,597,775	2,877	291,654,204	2,859	290,175,940	2,859	290,175,940	28	884,167	2,859	290,175,940
Loss to 10% Cap		296,761		72,399,054		130,574,212		130,574,212		130,574,212		20,167,003		130,574,212
Homestead (State Mandated)	-	-	-	-	-	-	-	-	29,870	719,226,969	-	-	-	-
Homestead (Local Option)	-	-	21,134	701,135,849	29,683	941,261,934	29,683	475,941,020	29,683	941,261,934	3,222	40,951,143	29,683	941,261,934
Over 65	25	72,000	6,294	93,309,940	8,814	210,643,769	8,814	210,728,939	8,356	80,231,967	957	21,484,252	8,814	169,883,792
Disabled Person	-	-	526	2,604,570	833	2,406,425	833	7,968,209	743	6,891,906	-	-	833	7,968,209
Disabled Veteran	1	12,000	363	3,616,172	464	4,575,185	464	4,591,449	454	4,465,535	30	308,589	467	4,611,103
DV 100% Homestead	-	-	148	26,630,285	203	33,702,481	203	33,702,481	199	27,374,131	19	2,541,647	203	33,702,481
Surviving Spouse (FR & DSM)			1	307,689	1	307,689	1	307,689	1	282,689	-	-	1	307,689
Abatement	-	-			3	65,393,962	2	60,459,562	-	-	-	-	3	63,155,575
Pollution Control	-	-	2	58,782	21	129,525,598	21	129,525,598	21	129,525,598	1	20,808	21	129,525,598
Freeport	-	-	75	75,194,162	135	158,156,465	135	158,156,465	135	158,156,465	5	4,950,904	135	158,156,465
Low Income	-	-	2	1,079,854	2	1,079,854	2	1,079,854	2	1,079,854	-	-	2	1,079,854
Solar / Wind Power	-	-			-	-	-	-	-	-	-	-	-	-
Total Exempt Proration	-	-			-	-	-	-	-	-	-	-	-	-
		<b>678,391</b>		<b>2,218,601,688</b>		<b>3,259,751,265</b>		<b>2,802,146,540</b>		<b>3,788,182,322</b>		<b>130,432,413</b>		<b>3,229,337,974</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2019	2018	2017	2016	2015
City of Goldsmith	22,607,149	19,403,314	17,224,813	20,274,261	30,279,693
City of Odessa	11,024,523,089	9,038,080,297	8,350,077,611	8,125,806,209	7,654,888,865
Ector County	19,207,899,040	16,666,270,897	15,613,831,778	15,129,353,432	16,465,481,817
Ector County Hospital District	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244
Ector County I S D	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244
Ector County Utility District	1,006,813,831	885,025,264	888,307,900	836,757,575	840,821,508
Odessa College	19,206,363,467	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244

#### Certified Taxable Value

	2019	2018	2017	2016	2015
City of Goldsmith	21,928,758	18,661,708	16,455,770	19,525,345	29,421,103
City of Odessa	8,805,921,401	7,179,602,403	6,572,264,534	6,504,268,006	6,070,249,144
Ector County	15,948,147,775	13,867,245,563	12,888,825,042	12,547,973,346	13,969,222,956
Ector County Hospital District	16,404,216,927	14,268,080,414	13,261,225,560	12,912,261,617	14,316,520,189
Ector County I S D	15,070,399,797	13,103,475,994	12,190,897,339	11,855,872,243	13,190,683,066
Ector County Utility District	876,381,418	771,009,094	781,734,573	735,782,322	742,737,484
Odessa College	15,977,025,493	13,894,189,122	12,908,617,052	12,569,829,844	13,990,336,649

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2019	2018	2017	2016	2015	2014
City of Goldsmith	94,517	86,113	80,443	79,934	84,995	78,273
City of Odessa	183,410	162,232	155,212	152,703	147,581	140,348
Ector County	192,733	170,873	162,841	159,914	154,624	146,456
Ector County Hospital District	192,733	162,299	162,841	159,914	154,624	146,456
Ector County I S D	192,733	170,873	162,841	159,914	154,624	146,456
Ector County Utility District	202,188	180,236	173,707	168,918	161,848	150,151
Odessa College	192,733	170,873	162,841	159,914	154,624	146,456

#### Average Home Taxable Value

	2019	2018	2017	2016	2015	2014
City of Goldsmith	92,982	85,022	77,982	78,989	82,705	75,713
City of Odessa	144,018	129,053	123,565	121,371	117,893	111,067
Ector County	150,824	135,129	128,936	126,392	122,366	114,934
Ector County Hospital District	169,622	144,944	144,977	142,110	136,835	129,196
Ector County I S D	126,010	110,406	104,244	101,727	98,959	100,074
Ector County Utility District	175,668	156,810	149,897	145,371	135,712	126,083
Odessa College	149,918	135,129	128,936	126,392	122,436	114,934

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2019	2018	2017	2016	2015
<b>Appraisal Notices mailed</b>	125,934	124,766	123,871	121,305	121,035
<b>Inquiries/Protests Received</b>	4,136	2,555	2,269	2,527	2,924
Inquiries resolved in informals	1,148	745	869	1,074	1,564
Values reduced	936	230	236	289	480
<b>Appraisal Review Board Hearings</b>					
Scheduled	1,037	421	523	463	338
Failed to appear	489	202	216	202	141
Appeared & received a value reduction	214	72	41	57	56
<b>Filed in District Court</b>		23	15	12	14
<b>Binding Arbitration</b>		8	6	2	-



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2019		2018		2017	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	714	137,981,458	622	107,549,605	452	77,315,926
Real Estate Multi Family	1	30,798,094	1	638,572	-	-
Real Estate Vacant Lots	-	-	-	-	-	-
Real Estate Acreage	-	-	-	-	-	-
Real Estate Farm & Ranch Impr.	1	13,088	1	11,186	1	53,614
Real Estate Commercial	55	68,924,278	37	44,995,866	50	25,998,070
Real Estate Industrial	2	47,839	-	-	-	-
Utility Personal Property	-	-	-	-	-	-
Commercial Personal Property	31	69,548,188	21	4,486,162	20	5,291,891
Industrial Personal Property	1	4,780	-	-	-	-
Personal Property Mobile Home	375	26,053,784	231	12,543,947	163	9,645,436
Real Residential Inventory	-	-	-	-	14	2,117,604
Special Inventory	-	-	-	-	-	-
Totally Exempt	9	25,796,367	5	21,379,494	4	358,224
	<b>1,189</b>	<b>359,167,876</b>	<b>918</b>	<b>191,604,832</b>	<b>704</b>	<b>120,780,765</b>

# Property Tax Assistance Division - Property Value Study Final Findings



Property Tax Assistance

## 2018 PROPERTY VALUE STUDY

CAD Summary Worksheet

### 068-Ector

Category	Number of Ratios **	2017 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	721	5,733,616,954	0.97	10.59	64.18	85.46	1.01
B. MULTI-FAMILY RESIDENCES	34	418,959,824	0.72	22.79	21.26	51.12	1.19
C1. VACANT LOTS	0	181,872,073	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	8,728,016	*	*	*	*	*
E. RURAL-NON-QUAL	0	61,582,983	*	*	*	*	*
F1. COMMERCIAL REAL	63	2,126,407,487	0.96	15.92	46.84	81.36	0.97
F2. INDUSTRIAL REAL	0	708,607,434	*	*	*	*	*
G. OIL, GAS, MINERALS	32	1,874,309,209	*	*	*	*	*
J. UTILITIES	1	458,940,262	0.95	0.00	95.00	95.00	1.07
L1. COMMERCIAL PERSONAL	33	3,170,089,572	1.00	6.85	79.21	94.82	1.02
L2. INDUSTRIAL PERSONAL	0	182,398,137	*	*	*	*	*
M. OTHER PERSONAL	0	305,746,098	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	8,838,121	*	*	*	*	*
S. SPECIAL INVENTORY	0	83,655,606	*	*	*	*	*
OVERALL	884	15,323,751,776	0.97	11.38	61.67	84.05	1.03

\* Not Calculated - Need a minimum of 5 ratios from either(A) categories representing at least 25 % of total CAD category value or(B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\*Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<https://comptroller.texas.gov/taxes/property-tax/pvs/2018p/index.php>

## Property Tax Assistance Division - MAP Review

# M A P

### METHODS AND ASSISTANCE PROGRAM 2017 REPORT Ector County Appraisal District



**Glenn Hegar** Texas Comptroller of Public Accounts

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2016-17 Final Methods and Assistance Program**  
**Review**  
**Ector County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

**Appraisal District Ratings:**

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	13	13	100
Taxpayer Assistance	15	15	100
Operating Procedures	25	25	100
Appraisal Standards, Procedures and Methodology	33	33	100

To see the entire document, visit:

<https://comptroller.texas.gov/taxes/property-tax/map/2017/index.php>



# **Ector County Appraisal District**



**2018**  
**Annual Report**

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by and serves at the pleasure of the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved by the board in a public hearing each year.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

<http://comptroller.texas.gov/taxes/property-tax/docs/96-297-17.pdf>

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 11 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 10 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2018 is 226,890, a decrease from 228,307 in 2017. Previous parcel counts were 224,129 in 2016 and 217,516 in 2015.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2017 the district again passed every mandatory standard of evaluation in the MAP review. ECAD scored 100%, earning the highest rating of "MEETS ALL" in Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, RPA, RTA, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

<b>2018 Certified Values</b>	<b>ECISD</b>	<b>OC</b>	<b>ODESSA</b>	<b>COUNTY</b>	<b>HOSPITAL</b>	<b>ECUD</b>	<b>GOLDSMITH</b>
Mineral Property	1,874,309,209	1,874,309,209	9,850,269	1,882,514,581	1,874,309,209	13,914,273	-
Real Estate Residential	5,733,616,954	5,733,616,954	4,203,011,790	5,733,616,954	5,733,616,954	498,339,235	8,477,073
Real Estate Multi Family	418,959,824	418,959,824	416,783,267	418,959,824	418,959,824	88,399	-
Real Estate Vacant Lots	181,872,073	181,872,073	68,538,803	181,872,372	181,872,073	16,813,991	248,933
Real Estate Acreage	206,943,514	206,943,514	29,843,029	208,460,183	206,943,514	869,113	-
Real Estate Farm & Ranch	70,310,999	70,310,999	11,455,149	70,329,604	70,310,999	920,850	-
Real Estate Commercial	2,126,407,487	2,126,407,487	1,464,030,336	2,126,407,487	2,126,407,487	83,709,296	2,035,787
Real Estate Industrial	708,607,434	708,607,434	15,965,952	708,607,434	708,607,434	-	-
Utility Personal Property	458,940,262	458,940,262	114,297,397	458,940,262	458,940,262	14,596,051	127,964
Commercial Personal Property	3,170,946,572	3,170,946,572	1,539,313,395	3,170,946,572	3,170,946,572	123,467,523	6,699,966
Industrial Personal Property	182,398,137	182,398,137	2,525,830	182,398,137	182,398,137	10,000	12,083
Personal Property Mobile Home	305,746,098	305,746,098	40,233,315	305,746,098	305,746,098	94,293,098	1,309,272
Real Residential Inventory	8,838,121	8,838,121	7,712,298	8,838,121	8,838,121	-	-
Special Inventory	82,890,084	82,890,084	75,644,148	82,890,084	82,890,084	43,593	-
Real Estate Totally Exempt	1,120,631,418	1,120,631,418	1,037,980,883	1,120,631,418	1,120,631,418	37,651,395	492,236
Personal Property Totally Exempt	1,450,984	1,450,984	831,000	1,450,984	1,450,984	207,169	-
Mineral Property Totally Exempt	11,866,154	11,866,154	63,436	3,660,782	11,866,154	101,278	-
<b>TOTAL MARKET VALUE</b>	<b>\$16,664,735,324</b>	<b>\$16,664,735,324</b>	<b>\$9,038,080,297</b>	<b>\$16,666,270,897</b>	<b>\$16,664,735,324</b>	<b>\$885,025,264</b>	<b>\$19,403,314</b>
Total Exempt	1,133,871,212	1,133,871,212	1,038,875,319	1,125,665,840	1,133,871,212	37,959,842	492,236
Productivity Value Lost	203,667,027	203,667,027	29,808,080	205,145,291	203,667,027	865,643	-
Loss to 10% Cap	45,005,813	45,005,813	9,579,616	45,005,813	45,005,813	12,292,752	172,840
Homestead (State Mandated)	702,894,293	-	-	-	-	-	-
Homestead (Local Option)	834,337,948	834,337,948	621,107,170	834,337,948	423,328,688	36,602,219	-
Over 65	77,398,880	165,957,970	91,344,242	205,554,363	205,651,670	20,388,927	69,030
Disabled Person	6,942,913	8,132,037	2,703,166	2,460,707	8,132,037	-	-
Disabled Veteran	4,379,765	4,571,582	3,582,329	4,523,911	4,547,368	305,515	7,500
DV 100% Homestead	22,033,811	27,898,231	21,440,918	27,898,231	27,898,231	2,323,664	-
Abatement	-	73,097,624	719,634	74,426,472	70,546,106	-	-
Pollution Control	129,464,298	129,464,298	40,042	129,464,298	129,464,298	20,808	-
Freeport	143,293,082	143,293,082	38,128,000	143,293,082	143,293,082	3,156,800	-
Low Income	1,127,928	1,127,928	1,127,928	1,127,928	1,127,928	-	-
Solar / Wind	121,450	121,450	21,450	121,450	121,450	100,000	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$3,304,538,420	\$2,770,546,202	\$1,858,477,894	\$2,799,025,334	\$2,396,654,910	\$114,016,170	\$741,606
Ceiling Value Adjustment	256,720,910	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET TAXABLE VALUE - 2018</b>	<b>\$13,103,475,994</b>	<b>\$13,894,189,122</b>	<b>\$7,179,602,403</b>	<b>\$13,867,245,563</b>	<b>\$14,268,080,414</b>	<b>\$771,009,094</b>	<b>\$18,661,708</b>
Percent increase from 2017	7.49%	7.63%	9.24%	7.59%	7.59%	-1.37%	13.41%
<b>NET TAXABLE VALUE - 2017</b>	<b>\$12,190,897,339</b>	<b>\$12,908,617,052</b>	<b>\$6,572,264,534</b>	<b>\$12,888,825,042</b>	<b>\$13,261,225,560</b>	<b>\$781,734,573</b>	<b>\$16,455,770</b>
Percent increase from 2016	2.83%	2.70%	1.05%	2.72%	2.70%	6.25%	-15.72%
<b>NET TAXABLE VALUE - 2016</b>	<b>\$11,855,872,243</b>	<b>\$12,569,829,844</b>	<b>\$6,504,268,006</b>	<b>\$12,547,973,346</b>	<b>\$12,912,261,617</b>	<b>\$735,782,322</b>	<b>\$19,525,345</b>
Percent increase from 2015	-10.12%	-10.15%	7.15%	-10.17%	-9.81%	-0.94%	-33.63%
<b>NET TAXABLE VALUE - 2015</b>	<b>\$13,190,683,066</b>	<b>\$13,990,336,649</b>	<b>\$6,070,249,144</b>	<b>\$13,969,222,956</b>	<b>\$14,316,520,189</b>	<b>\$742,737,484</b>	<b>\$29,421,103</b>
Percent increase from 2014	-7.47%	-4.78%	8.66%	-4.81%	-4.50%	4.20%	16.12%
<b>NET TAXABLE VALUE - 2014</b>	<b>\$14,256,078,650</b>	<b>\$14,692,815,869</b>	<b>\$5,586,606,389</b>	<b>\$14,675,075,911</b>	<b>\$14,990,848,461</b>	<b>\$712,783,124</b>	<b>\$25,337,864</b>



## Ector County Appraisal District Annual Report

### 2018 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
G Mineral Property	139,821	1,882,514,581	11.30%
A Real Estate Residential	46,735	5,733,616,954	34.40%
B Real Estate Multi Family	514	418,959,824	2.51%
C Real Estate Vacant Lots	12,801	181,872,372	1.09%
D1 Real Estate Acreage	2,872	208,460,183	1.25%
D2 Real Estate Farm & Ranch Impr.	999	70,329,604	0.42%
F1 Real Estate Commercial	5,831	2,126,407,487	12.76%
F2 Real Estate Industrial	28	708,607,434	4.25%
J Utility Personal Property	776	458,940,262	2.75%
L1 Commercial Personal Property	4,789	3,170,946,572	19.03%
L2 Industrial Personal Property	60	182,398,137	1.09%
M Personal Property Mobile Home	9,594	305,746,098	1.83%
O Real Residential Inventory	482	8,838,121	0.05%
S Special Inventory	132	82,890,084	0.50%
X Totally Exempt	1,456	1,125,743,184	6.75%
	<b>226,890</b>	<b>16,666,270,897</b>	



## Ector County Appraisal District Annual Report

### Property Classification Information

Comptroller Classification Code	ECAD Category Name	Comptroller Category Name	Description
A	Real Estate Residential	Real Property: Single Family Residential	Single-family residential improvements and the land on which they are situated. Includes houses, townhomes, condominiums, and owner-occupied duplexes.
B	Real Estate Multi-Family	Real Property: Multi-family Residential	Improvements containing two or more residential units belonging to one owner. Includes apartments.
C1	Real Estate Vacant Lots	Real Property: Vacant Lots and Tracts	Land parcels with no improvements or with structures of no value.
C2	Real Estate Colonia Lots	Real Property: Colonia Lots and Land Tracts	Properties that may not be sold pursuant to Chapter 232 of the Texas Local Government Code.
D1	Real Estate Acreage	Real Property: Qualified Open-space Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E, and H.
D2	Real Estate Farm & Ranch Impr	Real Property: Farm & Ranch Improvements on Qualified Open-space Land	Improvements, other than residences, associated with land reported as Category D1 property. Includes barns, sheds, silos, and other farm or ranch improvements.
E	Rural land not Qualified	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	Includes rural tracts not qualified for productivity appraisal, and the improvements, including residential, on that land.
F1	Real Estate Commercial	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. Includes wholesale and retail stores, shopping centers, office buildings, restaurants, banks, hotels and motels, etc.
F2	Real Estate Industrial	Real Property: Industrial	Land and improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes processing plants, refineries, cement plants, chemical plants, etc.
G	Mineral Property	Real Property: Oil and Gas, Minerals	Oil and Gas, other minerals, and certain interests in subsurface land. Includes oil and gas mineral interests not exempt by law.
J	Utility Personal Property	Real and Personal Property: Utilities	Real and personal property of utility companies and co-ops. Includes railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable companies, etc.
L1	Commercial Personal Property	Personal Property: Commercial	Personal property of businesses that sell goods or services to the public. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
L2	Industrial Personal Property	Personal Property: Industrial and Manufacturing	Personal property of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Includes business inventory, furniture, fixtures, machinery and equipment, supplies, vehicles, etc.
M	Personal Property Mobile Home	Mobile Homes and Other Tangible Personal Property	Mobile homes on land owned by someone other than the owner of the mobile home.
O	Real Residential Inventory	Real Property: Residential Inventory	Residential real property held as inventory. Includes lots under the same ownership, contiguous or located in the same subdivision, held for sale, zoned as residential, and that have never been occupied for residential purposes.
S	Special Inventory	Special Inventory	Certain personal property of businesses that provide items for sale to the public. Includes items appraised based on sales in the prior tax year, such as dealers' motor vehicle inventory, heavy equipment inventory, vessel and outboard motor inventory, and retail manufactured housing inventory.
X	Totally Exempt	Exempt Property	Properties exempt by law. Includes public property, mineral interests valued at under \$500, community housing development organizations, charitable organizations, private schools, religious organizations, and others.



## Ector County Appraisal District Annual Report

### 2018 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	33	492,236	1,061	1,038,875,319	1,456	1,125,665,840	1,456	1,133,871,212	1,456	1,133,871,212	80	37,959,842	1,456	1,133,871,212
Productivity Value Lost	0	0	202	29,808,080	2,854	205,145,291	2,836	203,667,027	2,836	203,667,027	28	865,643	2,836	203,667,027
Loss to 10% Cap		172,840		9,579,616		45,005,813		45,005,813		45,005,813		12,292,752		45,005,813
Homestead (State Mandated)	0	0	0	0	0	0	0	0	20,063	702,894,293	0	0	0	0
Homestead (Local Option)	0	0	20,798	621,107,170	29,076	834,337,948	29,076	423,328,688	20,028	834,337,948	3,122	36,602,219	29,076	834,337,948
Over 65	24	69,030	6,177	91,344,242	8,628	205,554,363	8,628	205,651,670	398	77,398,880	915	20,388,927	8,628	165,957,970
Disabled Person	0	0	547	2,703,166	846	2,460,707	846	8,132,037	14	6,942,913	0	0	846	8,132,037
Disabled Veteran	1	7,500	357	3,582,329	453	4,523,911	454	4,547,368	233	4,379,765	29	305,515	456	4,571,582
DV 100% Homestead	0	0	131	21,440,918	187	27,898,231	187	27,898,231	40	22,033,811	18	2,323,664	187	27,898,231
Abatement	0	0	1	719,634	5	74,426,472	5	70,546,106	0	0	0	0	6	73,097,624
Pollution Control	0	0	1	40,042	20	129,464,298	20	129,464,298	20	129,464,298	1	20,808	20	129,464,298
Freeport	0	0	44	38,128,000	116	143,293,082	116	143,293,082	116	143,293,082	3	3,156,800	116	143,293,082
Low Income	0	0	4	1,127,928	4	1,127,928	4	1,127,928	4	1,127,928	0	0	4	1,127,928
Solar / Wind Power	0	0	1	21,450	2	121,450	2	121,450	2	121,450	1	100,000	2	121,450
Total Exempt Proration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>741,606</b>		<b>1,858,477,894</b>		<b>2,799,025,334</b>		<b>2,396,654,910</b>		<b>3,304,538,420</b>		<b>114,016,170</b>		<b>2,770,546,202</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2018	2017	2016	2015	2014
City of Goldsmith	19,403,314	17,224,813	20,274,261	30,279,693	26,064,928
City of Odessa	9,038,080,297	8,350,077,611	8,125,806,209	7,654,888,865	7,115,870,650
Ector County	16,666,270,897	15,613,831,778	15,129,353,432	16,465,481,817	17,172,696,935
Ector County Hospital District	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362
Ector County I S D	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362
Ector County Utility District	885,025,264	888,307,900	836,757,575	840,821,508	798,818,957
Odessa College	16,664,735,324	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362

#### Certified Taxable Value

	2018	2017	2016	2015	2014
City of Goldsmith	18,661,708	16,455,770	19,525,345	29,421,103	25,337,864
City of Odessa	7,179,602,403	6,572,264,534	6,504,268,006	6,070,249,144	5,586,606,389
Ector County	13,867,245,563	12,888,825,042	12,547,973,346	13,969,222,956	14,675,075,911
Ector County Hospital District	14,268,080,414	13,261,225,560	12,912,261,617	14,316,520,189	14,990,848,461
Ector County I S D	13,103,475,994	12,190,897,339	11,855,872,243	13,190,683,066	14,256,078,650
Ector County Utility District	771,009,094	781,734,573	735,782,322	742,737,484	712,783,124
Odessa College	13,894,189,122	12,908,617,052	12,569,829,844	13,990,336,649	14,692,815,869

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2018	2017	2016	2015	2014	2013
City of Goldsmith	86,113	80,443	79,934	84,995	78,273	72,430
City of Odessa	162,232	155,212	152,703	147,581	140,348	129,529
Ector County	170,873	162,841	159,914	154,624	146,456	134,883
Ector County Hospital District	162,299	162,841	159,914	154,624	146,456	134,883
Ector County I S D	170,873	162,841	159,914	154,624	146,456	134,883
Ector County Utility District	180,236	173,707	168,918	161,848	150,151	135,790
Odessa College	170,873	162,841	159,914	154,624	146,456	134,883

#### Average Home Taxable Value

	2018	2017	2016	2015	2014	2013
City of Goldsmith	85,022	77,982	78,989	82,705	75,713	69,833
City of Odessa	129,053	123,565	121,371	117,893	111,067	102,457
Ector County	135,129	128,936	126,392	122,366	114,934	105,853
Ector County Hospital District	144,944	144,977	142,110	136,835	129,196	118,959
Ector County I S D	110,406	104,244	101,727	98,959	100,074	90,987
Ector County Utility District	156,810	149,897	145,371	135,712	126,083	114,614
Odessa College	135,129	128,936	126,392	122,436	114,934	105,853

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County





## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2018	2017	2016	2015	2014
<b>Appraisal Notices mailed</b>	124,766	123,871	121,305	121,035	116,481
<b>Inquiries/Protests Received</b>	2,555	2,269	2,527	2,924	2,953
Inquiries resolved in informals	745	869	1,074	1,564	1,228
Values reduced	230	236	289	480	502
<b>Appraisal Review Board Hearings</b>					
Scheduled	421	523	463	338	457
Failed to appear	202	216	202	141	121
Appeared & received a value reduction	72	41	57	56	61
<b>Filed in District Court</b>		15	12	14	7
<b>Binding Arbitration</b>			2	-	-



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2018		2017		2016	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	622	107,549,605	452	77,315,926	610	127,175,258
Real Estate Multi Family	1	638,572			7	4,342,826
Real Estate Vacant Lots						
Real Estate Acreage						
Real Estate Farm & Ranch Impr.	1	11,186	1	53,614	3	135,263
Real Estate Commercial	37	44,995,866	50	25,998,070	80	79,978,977
Real Estate Industrial					1	100,991,876
Utility Personal Property						
Commercial Personal Property	21	4,486,162	20	5,291,891	21	7,833,010
Industrial Personal Property						
Personal Property Mobile Home	231	12,543,947	163	9,645,436	244	16,480,088
Real Residential Inventory			14	2,117,604		
Special Inventory						
Totally Exempt	5	21,379,494	4	358,224	12	26,935,440
	<b>918</b>	<b>191,604,832</b>	<b>704</b>	<b>120,780,765</b>	<b>978</b>	<b>363,872,738</b>

# Property Tax Assistance Division - Property Value Study Preliminary Findings



Property Tax Assistance

## 2016 PROPERTY VALUE STUDY

CAD Summary Worksheet

068 Ector

Category	Number of Ratios **	2016 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	355	5,253,275,848	.98	12.97	69.01	90.98	1.01
B. Multi-Family Residences	33	371,744,689	1.00	6.70	75.75	100.00	1.01
C1. Vacant Lots	0	164,857,419	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	7,966,316	*	*	*	*	*
E. Rural non-qualified	0	67,945,225	*	*	*	*	*
F1. Commercial Real	42	1,955,628,168	.97	15.61	47.61	80.95	1.10
F2. Industrial Real	0	661,827,505	*	*	*	*	*
G. Oil, Gas, Minerals	30	1,652,677,415	1.02	5.03	86.66	100.00	1.00
J. Utilities	1	374,931,588	*	*	*	*	*
L1. Commercial Personal	34	3,010,779,136	1.01	5.13	85.29	97.05	1.02
L2. Industrial Personal	0	120,487,004	*	*	*	*	*
M. Other Personal	0	271,667,787	*	*	*	*	*
O. Residential Inventory	0	11,390,196	*	*	*	*	*
S. Special Inventory	0	80,092,826	*	*	*	*	*
Overall	495	14,005,271,122	.99	11.73	70.50	92.32	1.03

\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<https://comptroller.texas.gov/taxes/property-tax/pvs/2016p/index.php>

## Property Tax Assistance Division - MAP Review

# M A P

### METHODS AND ASSISTANCE PROGRAM 2017 REPORT Ector County Appraisal District



**Glenn Hegar** Texas Comptroller of Public Accounts

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2016-17 Final Methods and Assistance Program**  
**Review**  
**Ector County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

**Appraisal District Ratings:**

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
Governance	13	13	100
Taxpayer Assistance	15	15	100
Operating Procedures	25	25	100
Appraisal Standards, Procedures and Methodology	33	33	100

To see the entire document, visit:

<https://comptroller.texas.gov/taxes/property-tax/map/2017/index.php>

# **Ector County Appraisal District**



**2017**  
**Annual Report**

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by, and serves at the pleasure of, the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved each year by the board.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

<http://comptroller.texas.gov/taxinfo/proptax/pdf/96-669.pdf>

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 11 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 10 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2017 is 228,422, an increase from 224,129 in 2016 and 217,516 in 2015.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2015 the district again passed every mandatory standard of evaluation in the MAP review. ECAD earned the highest rating of "MEETS ALL" in Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, RPA, RTA, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

2017	ECISD	OC	ODESSA	COUNTY	HOSPITAL	ECUD	GOLDSMITH
Mineral Property	1,918,753,936	1,918,753,936	10,317,376	1,927,159,671	1,918,753,936	16,436,801	-
Real Estate Residential	5,398,765,079	5,398,765,079	3,971,038,769	5,398,765,079	5,398,765,079	475,557,222	7,915,480
Real Estate Multi Family	342,028,960	342,028,960	339,313,331	342,028,960	342,028,960	287,551	-
Real Estate Vacant Lots	174,135,943	174,135,943	63,617,902	174,135,943	174,135,943	17,192,726	256,052
Real Estate Acreage	206,648,866	206,648,866	29,044,346	208,165,535	206,648,866	811,063	-
Real Estate Farm & Ranch	75,684,493	75,684,493	13,633,398	75,703,397	75,684,493	973,234	-
Real Estate Commercial	1,943,999,109	1,943,999,109	1,342,562,077	1,943,999,109	1,943,999,109	83,350,044	1,919,276
Real Estate Industrial	626,461,734	626,461,734	16,470,621	626,461,734	626,461,734	-	-
Utility Personal Property	436,298,471	436,298,471	103,523,695	441,066,150	436,298,471	13,710,102	133,099
Commercial Personal Property	2,867,980,912	2,867,980,912	1,336,308,326	2,867,980,912	2,867,980,912	157,333,222	5,115,507
Industrial Personal Property	140,155,548	140,155,548	1,664,294	140,155,548	140,155,548	-	20,139
Personal Property Mobile Home	291,304,103	291,304,103	38,873,593	291,304,103	291,304,103	91,625,008	1,377,292
Real Residential Inventory	14,253,476	14,253,476	12,629,036	14,253,476	14,253,476	-	-
Special Inventory	71,588,281	71,588,281	63,676,376	71,588,281	71,588,281	30,619	-
Real Estate Totally Exempt	1,085,391,954	1,085,391,954	1,006,197,702	1,085,391,954	1,085,391,954	30,786,637	487,968
Personal Property Totally Exempt	1,978,572	1,978,572	1,152,524	1,978,572	1,978,572	119,672	-
Mineral Property Totally Exempt	12,099,089	12,099,089	54,245	3,693,354	12,099,089	93,999	-
<b>TOTAL MARKET VALUE</b>	<b>\$15,607,528,526</b>	<b>\$15,607,528,526</b>	<b>\$8,350,077,611</b>	<b>\$15,613,831,778</b>	<b>\$15,607,528,526</b>	<b>\$888,307,900</b>	<b>\$17,224,813</b>
Total Exempt	1,099,469,615	1,099,469,615	1,007,404,471	1,091,063,880	1,099,469,615	31,000,308	487,968
Productivity Value Lost	203,358,508	203,358,508	29,009,377	204,836,772	203,358,508	807,727	-
Loss to 10% Cap	40,846,137	40,846,137	8,425,871	40,846,137	40,846,137	14,753,035	152,840
Homestead (State Mandated)	693,054,572	-	-	-	-	-	-
Homestead (Local Option)	790,164,616	790,164,616	589,191,152	790,164,616	401,656,815	34,539,472	-
Over 65	74,609,222	161,261,064	89,269,025	199,594,100	199,699,135	19,249,859	69,000
Disabled Person	7,238,306	8,499,498	2,874,381	2,570,629	8,499,498	-	-
Disabled Veteran	4,212,872	4,418,604	3,382,496	4,358,444	4,389,018	327,061	7,500
DV 100% Homestead	19,891,818	25,449,232	19,294,923	25,449,232	25,449,232	2,282,881	51,735
Abatement	-	134,868,766	1,412,082	135,547,492	132,359,574	-	-
Pollution Control	120,727,868	120,727,868	44,406	120,727,868	120,727,868	24,137	-
Freeport	108,628,296	108,628,296	26,413,123	108,628,296	108,628,296	3,488,847	-
Low Income	1,070,320	1,070,320	1,070,320	1,070,320	1,070,320	-	-
Solar / Wind	148,950	148,950	21,450	148,950	148,950	100,000	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$3,163,421,100	\$2,698,911,474	\$1,777,813,077	\$2,725,006,736	\$2,346,302,966	\$106,573,327	\$769,043
Ceiling Value Adjustment	253,210,087	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET TAXABLE VALUE - 2017</b>	<b>\$12,190,897,339</b>	<b>\$12,908,617,052</b>	<b>\$6,572,264,534</b>	<b>\$12,888,825,042</b>	<b>\$13,261,225,560</b>	<b>\$781,734,573</b>	<b>\$16,455,770</b>
Percent increase from 2016	2.83%	2.70%	1.05%	2.72%	2.70%	6.25%	-15.72%
<b>NET TAXABLE VALUE - 2016</b>	<b>\$11,855,872,243</b>	<b>\$12,569,829,844</b>	<b>\$6,504,268,006</b>	<b>\$12,547,973,346</b>	<b>\$12,912,261,617</b>	<b>\$735,782,322</b>	<b>\$19,525,345</b>
Percent increase from 2015	-10.12%	-10.15%	7.15%	-10.17%	-9.81%	-0.94%	-33.63%
<b>NET TAXABLE VALUE - 2015</b>	<b>\$13,190,683,066</b>	<b>\$13,990,336,649</b>	<b>\$6,070,249,144</b>	<b>\$13,969,222,956</b>	<b>\$14,316,520,189</b>	<b>\$742,737,484</b>	<b>\$29,421,103</b>
Percent increase from 2014	-7.47%	-4.78%	8.66%	-4.81%	-4.50%	4.20%	16.12%
<b>NET TAXABLE VALUE - 2014</b>	<b>\$14,256,078,650</b>	<b>\$14,692,815,869</b>	<b>\$5,586,606,389</b>	<b>\$14,675,075,911</b>	<b>\$14,990,848,461</b>	<b>\$712,783,124</b>	<b>\$25,337,864</b>
Percent increase from 2013	6.38%	6.56%	12.89%	6.55%	6.62%	14.54%	-0.05%
<b>NET TAXABLE VALUE - 2013</b>	<b>\$13,401,694,166</b>	<b>\$13,788,295,102</b>	<b>\$4,948,877,228</b>	<b>\$13,772,417,959</b>	<b>\$14,060,059,323</b>	<b>\$622,281,538</b>	<b>\$25,351,549</b>
Percent increase from 2012	15.54%	15.01%	17.01%	12.34%	14.87%	22.19%	36.45%



## Ector County Appraisal District Annual Report

### 2017 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
Mineral Property	142,508	1,927,159,671	12.34%
Real Estate Residential	45,482	5,398,765,079	34.58%
Real Estate Multi Family	527	342,028,960	2.19%
Real Estate Vacant Lots	13,207	174,135,943	1.12%
Real Estate Acreage	2,835	208,165,535	1.33%
Real Estate Farm & Ranch Impr.	1,208	75,703,397	0.48%
Real Estate Commercial	5,762	1,943,999,109	12.45%
Real Estate Industrial	26	626,461,734	4.01%
Utility Personal Property	783	441,066,150	2.82%
Commercial Personal Property	4,729	2,867,980,912	18.37%
Industrial Personal Property	62	140,155,548	0.90%
Personal Property Mobile Home	9,192	291,304,103	1.87%
Real Residential Inventory	562	14,253,476	0.09%
Special Inventory	129	71,588,281	0.46%
Totally Exempt	1,410	1,091,063,880	6.99%
	<b>228,422</b>	<b>15,613,831,778</b>	





## Ector County Appraisal District Annual Report

### 2017 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	34	487,968	1,038	1,007,404,471	1,410	1,091,063,880	1,410	1,099,469,615	1,410	1,099,469,615	78	31,000,308	1,410	1,099,469,615
Productivity Value Lost	0	0	201	29,009,377	2,835	204,836,772	2,797	203,358,508	2,817	203,358,508	25	807,727	2,797	203,358,508
Loss to 10% Cap		152,840		8,425,871		40,846,137		40,846,137		40,846,137		14,753,035		40,846,137
Homestead (State Mandated)	0	0	0	0	0	0	0	0	19,895	693,054,572	0	0	0	0
Homestead (Local Option)	0	0	20,542	589,191,152	28,675	790,164,616	28,675	401,656,815	19,865	790,164,616	3,042	34,539,472	286,375	790,164,616
Over 65	24	69,000	6,041	89,269,025	8,387	199,594,100	8,387	199,699,135	426	74,609,222	867	19,249,859	8,387	161,261,064
Disabled Person	0	0	580	2,874,381	884	2,570,629	884	8,499,498	11	7,238,306	0	0	884	8,499,498
Disabled Veteran	1	7,500	338	3,382,496	440	4,358,444	440	4,389,018	213	4,212,872	31	327,061	443	4,418,604
DV 100% Homestead	1	51,735	123	19,294,923	176	25,449,232	176	25,449,232	37	19,891,818	17	2,282,881	176	25,449,232
Abatement	0	0	1	1,412,082	5	135,547,492	5	132,359,574	0	0	0	0	6	134,868,766
Pollution Control	0	0	1	44,406	17	120,727,868	17	120,727,868	17	120,727,868	1	24,137	17	120,727,868
Freeport	0	0	44	26,413,123	105	108,628,296	105	108,628,296	105	108,628,296	2	3,488,847	105	108,628,296
Low Income	0	0	4	1,070,320	4	1,070,320	4	1,070,320	4	1,070,320	0	0	4	1,070,320
Solar / Wind Power	0	0	1	21,450	3	148,950	3	148,950	3	148,950	1	100,000	3	148,950
Total Exempt Proration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>769,043</b>		<b>1,777,813,077</b>		<b>2,725,006,736</b>		<b>2,346,302,966</b>		<b>3,163,421,100</b>		<b>106,573,327</b>		<b>2,698,911,474</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2017	2016	2015	2014	2013
City of Goldsmith	17,224,813	20,274,261	30,279,693	26,064,928	26,387,889
City of Odessa	8,350,077,611	8,125,806,209	7,654,888,865	7,115,870,650	6,466,202,665
Ector County	15,613,831,778	15,129,353,432	16,465,481,817	17,172,696,935	16,178,138,625
Ector County Hospital District	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052
Ector County I S D	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052
Ector County Utility District	888,307,900	836,757,575	840,821,508	798,818,957	707,438,934
Odessa College	15,607,528,526	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052

#### Certified Taxable Value

	2017	2016	2015	2014	2013
City of Goldsmith	16,455,770	19,525,345	29,421,103	25,337,864	25,351,549
City of Odessa	6,572,264,534	6,504,268,006	6,070,249,144	5,586,606,389	4,948,877,228
Ector County	12,888,825,042	12,547,973,346	13,969,222,956	14,675,075,911	13,772,417,959
Ector County Hospital District	13,261,225,560	12,912,261,617	14,316,520,189	14,990,848,461	14,060,059,323
Ector County I S D	12,190,897,339	11,855,872,243	13,190,683,066	14,256,078,650	13,401,694,166
Ector County Utility District	781,734,573	735,782,322	742,737,484	712,783,124	622,281,538
Odessa College	12,908,617,052	12,569,829,844	13,990,336,649	14,692,815,869	13,788,295,102

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2017	2016	2015	2014	2013	2012
City of Goldsmith	80,443	79,934	84,995	78,273	72,430	69,068
City of Odessa	155,212	152,703	147,581	140,348	129,529	119,362
Ector County	162,841	159,914	154,624	146,456	134,883	123,431
Ector County Hospital District	162,841	159,914	154,624	146,456	134,883	123,431
Ector County I S D	162,841	159,914	154,624	146,456	134,883	123,431
Ector County Utility District	173,707	168,918	161,848	150,151	135,790	122,880
Odessa College	162,841	159,914	154,624	146,456	134,883	123,431

#### Average Home Taxable Value

	2017	2016	2015	2014	2013	2012
City of Goldsmith	77,982	78,989	82,705	75,713	69,833	64,457
City of Odessa	123,565	121,371	117,893	111,067	102,457	94,416
Ector County	128,936	126,392	122,366	114,934	105,853	109,079
Ector County Hospital District	144,977	142,110	136,835	129,196	118,959	109,079
Ector County I S D	104,244	101,727	98,959	100,074	90,987	82,265
Ector County Utility District	149,897	145,371	135,712	126,083	114,614	105,266
Odessa College	128,936	126,392	122,436	114,934	105,853	97,094

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2017	2016	2015	2014	2013
<b>Appraisal Notices mailed</b>	123,871	121,305	121,035	116,481	112,729
<b>Inquiries/Protests Received</b>	2,269	2,527	2,924	2,953	3,168
Inquiries resolved in informals	869	1,074	1,564	1,228	1,284
Values reduced	236	289	480	502	682
<b>Appraisal Review Board Hearings</b>					
Scheduled	523	463	338	457	639
Failed to appear	216	202	141	121	505
Appeared & received a value reduction	41	57	56	61	28
<b>Filed in District Court</b>		12	14	7	20
<b>Binding Arbitration</b>		2	-	-	2



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2017		2016		2015	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	452	77,315,926	610	127,175,258	705	152,182,462
Real Estate Multi Family			7	4,342,826	6	14,692,436
Real Estate Vacant Lots						
Real Estate Acreage						
Real Estate Farm & Ranch Impr.	1	53,614	3	135,263	2	13,047
Real Estate Commercial	50	25,998,070	80	79,978,977	61	61,826,084
Real Estate Industrial			1	100,991,876		
Utility Personal Property						
Commercial Personal Property	20	5,291,891	21	7,833,010	5	8,623,801
Industrial Personal Property						
Personal Property Mobile Home	163	9,645,436	244	16,480,088	267	17,110,886
Real Residential Inventory	14	2,117,604				
Special Inventory						
Totally Exempt	4	358,224	12	26,935,440	4	3,635,771
	<b>704</b>	<b>120,780,765</b>	<b>978</b>	<b>363,872,738</b>	<b>1,050</b>	<b>258,084,487</b>

# Property Tax Assistance Division - Property Value Study Preliminary Findings



Property Tax Assistance

## 2016 PROPERTY VALUE STUDY

CAD Summary Worksheet

068 Ector

Category	Number of Ratios **	2016 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	355	5,253,275,848	.98	12.97	69.01	90.98	1.01
B. Multi-Family Residences	33	371,744,689	1.00	6.70	75.75	100.00	1.01
C1. Vacant Lots	0	164,857,419	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	7,966,316	*	*	*	*	*
E. Rural non-qualified	0	67,945,225	*	*	*	*	*
F1. Commercial Real	42	1,955,628,168	.97	15.61	47.61	80.95	1.10
F2. Industrial Real	0	661,827,505	*	*	*	*	*
G. Oil, Gas, Minerals	30	1,652,677,415	1.02	5.03	86.66	100.00	1.00
J. Utilities	1	374,931,588	*	*	*	*	*
L1. Commercial Personal	34	3,010,779,136	1.01	5.13	85.29	97.05	1.02
L2. Industrial Personal	0	120,487,004	*	*	*	*	*
M. Other Personal	0	271,667,787	*	*	*	*	*
O. Residential Inventory	0	11,390,196	*	*	*	*	*
S. Special Inventory	0	80,092,826	*	*	*	*	*
Overall	495	14,005,271,122	.99	11.73	70.50	92.32	1.03

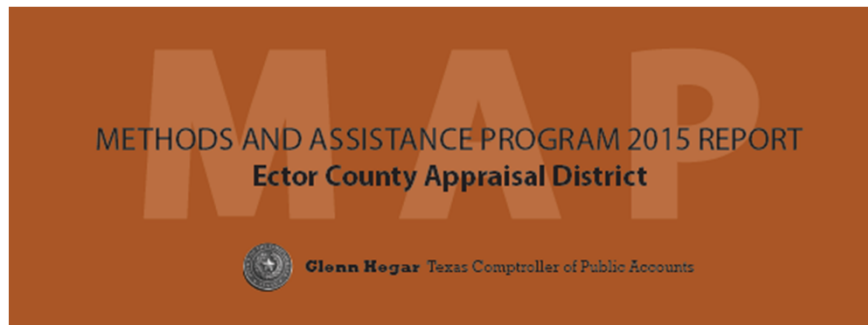
\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<https://comptroller.texas.gov/taxes/property-tax/pvs/2016p/index.php>

## Property Tax Assistance Division - MAP Review



### Ector County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

#### Appraisal District Ratings:

**Meets All** – The total point score is 100.

**Meets** – The total point score ranges from 90 to less than 100.

**Needs Some Improvement** – The total point score ranges from 85 to less than 90.

**Needs Significant Improvement** – The total point score ranges from 75 to less than 85.

**Unsatisfactory** – The total point score is less than 75.

Review Areas	Total Questions In Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	13	13	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	35	35	100

To see the entire document, visit:

<http://www.window.state.tx.us/taxinfo/proptax/map/2015/ector-MAP.pdf>

# **Ector County Appraisal District**



**2016**  
**Annual Report**



The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by, and serves at the pleasure of, the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved each year by the board.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

<http://comptroller.texas.gov/taxinfo/proptax/pdf/96-669.pdf>

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 11 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 10 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2016 is 224,129, an increase from 217,516 in 2015 and 211,695 in 2014.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2015 the district again passed every mandatory standard of evaluation in the MAP review. ECAD earned the highest rating of "MEETS ALL" in Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

2016	ECISD	OC	ODESSA	COUNTY	HOSPITAL	ECUD	GOLDSMITH
Mineral Property	1,652,654,134	1,652,654,134	7,701,265	1,660,901,337	1,652,654,134	11,330,902	-
Real Estate Residential	5,253,275,848	5,253,275,848	3,884,937,305	5,253,275,848	5,253,275,848	453,959,646	8,138,066
Real Estate Multi Family	367,030,054	367,030,054	364,116,409	367,030,054	367,030,054	344,193	-
Real Estate Vacant Lots	164,943,785	164,943,785	55,890,497	164,943,785	164,943,785	18,513,521	255,758
Real Estate Acreage	175,231,113	175,231,113	9,038,612	176,747,752	175,231,113	933,703	-
Real Estate Farm & Ranch	75,911,112	75,911,112	10,907,999	75,930,016	75,911,112	1,119,959	-
Real Estate Commercial	1,950,048,055	1,950,048,055	1,382,434,771	1,950,048,055	1,950,048,055	80,396,963	2,110,066
Real Estate Industrial	661,827,505	661,827,505	16,925,997	661,827,505	661,827,505	-	-
Utility Personal Property	374,931,588	374,931,588	100,710,932	374,931,588	374,931,588	9,066,477	159,772
Commercial Personal Property	3,010,779,136	3,010,779,136	1,304,952,397	3,010,779,136	3,010,779,136	147,512,562	7,705,754
Industrial Personal Property	120,487,004	120,487,004	1,708,911	120,487,004	120,487,004	72,267	81,914
Personal Property Mobile Home	271,667,787	271,667,787	37,294,942	271,667,787	271,667,787	83,096,065	1,384,995
Real Residential Inventory	11,390,196	11,390,196	8,209,564	11,390,196	11,390,196	-	-
Special Inventory	80,092,826	80,092,826	74,427,658	80,092,826	80,092,826	40,441	-
Real Estate Totally Exempt	942,828,326	942,828,326	864,653,491	942,828,356	942,828,326	30,164,305	437,936
Personal Property Totally Exempt	2,947,314	2,947,314	1,819,556	2,947,314	2,947,314	107,468	-
Mineral Property Totally Exempt	11,772,076	11,772,076	75,903	3,524,873	11,772,076	99,103	-
<b>TOTAL MARKET VALUE</b>	<b>\$15,127,817,859</b>	<b>\$15,127,817,859</b>	<b>\$8,125,806,209</b>	<b>\$15,129,353,432</b>	<b>\$15,127,817,859</b>	<b>\$836,757,575</b>	<b>\$20,274,261</b>
Total Exempt	957,470,376	957,470,376	866,548,950	949,223,173	957,470,376	30,370,877	437,936
Productivity Value Lost	171,892,363	171,892,363	9,002,522	173,370,627	171,892,363	929,962	-
Loss to 10% Cap	49,447,430	49,447,430	12,359,041	49,447,430	49,447,430	15,954,181	225,480
Homestead (State Mandated)	683,301,219	-	-	-	-	-	-
Homestead (Local Option)	768,304,483	768,304,483	576,670,471	768,304,483	391,066,488	32,701,861	-
Over 65	72,383,018	157,279,514	87,711,582	194,520,948	194,624,777	18,280,005	66,000
Disabled Person	7,713,213	9,065,117	3,096,238	2,742,499	9,065,117	-	-
Disabled Veteran	4,107,082	4,328,598	3,314,070	4,275,846	4,298,749	347,786	19,500
DV 100% Homestead	19,094,903	24,423,120	19,117,711	24,423,120	24,423,120	1,666,975	-
Abatement	-	147,247,224	8,279,981	146,542,170	144,738,032	-	-
Pollution Control	153,178,796	153,178,796	48,476	153,178,796	153,178,796	30,379	-
Freeport	114,248,667	114,248,667	34,314,334	114,248,667	114,248,667	693,227	-
Low Income	1,053,377	1,053,377	1,053,377	1,053,377	1,053,377	-	-
Solar / Wind	48,950	48,950	21,450	48,950	48,950	-	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$3,002,243,877	\$2,557,988,015	\$1,621,538,203	\$2,581,380,086	\$2,215,556,242	\$100,975,253	\$748,916
Ceiling Value Adjustment	269,701,739	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET TAXABLE VALUE - 2016</b>	<b>\$11,855,872,243</b>	<b>\$12,569,829,844</b>	<b>\$6,504,268,006</b>	<b>\$12,547,973,346</b>	<b>\$12,912,261,617</b>	<b>\$735,782,322</b>	<b>\$19,525,345</b>
Percent increase from 2015	-10.12%	-10.15%	7.15%	-10.17%	-9.81%	-0.94%	-33.63%
<b>NET TAXABLE VALUE - 2015</b>	<b>\$13,190,683,066</b>	<b>\$13,990,336,649</b>	<b>\$6,070,249,144</b>	<b>\$13,969,222,956</b>	<b>\$14,316,520,189</b>	<b>\$742,737,484</b>	<b>\$29,421,103</b>
Percent increase from 2014	-7.47%	-4.78%	8.66%	-4.81%	-4.50%	4.20%	16.12%
<b>NET TAXABLE VALUE - 2014</b>	<b>\$14,256,078,650</b>	<b>\$14,692,815,869</b>	<b>\$5,586,606,389</b>	<b>\$14,675,075,911</b>	<b>\$14,990,848,461</b>	<b>\$712,783,124</b>	<b>\$25,337,864</b>
Percent increase from 2013	6.38%	6.56%	12.89%	6.55%	6.62%	14.54%	-0.05%
<b>NET TAXABLE VALUE - 2013</b>	<b>\$13,401,694,166</b>	<b>\$13,788,295,102</b>	<b>\$4,948,877,228</b>	<b>\$13,772,417,959</b>	<b>\$14,060,059,323</b>	<b>\$622,281,538</b>	<b>\$25,351,549</b>
Percent increase from 2012	15.54%	15.01%	17.01%	12.34%	14.87%	22.19%	36.45%
<b>NET TAXABLE VALUE - 2012</b>	<b>\$11,598,844,880</b>	<b>\$11,988,311,035</b>	<b>\$4,229,520,758</b>	<b>\$12,259,627,681</b>	<b>\$12,240,212,069</b>	<b>\$509,286,869</b>	<b>\$18,579,477</b>
Percent increase from 2011	13.35%	12.84%	9.92%	12.71%	12.66%	6.43%	20.66%



## Ector County Appraisal District Annual Report

### 2016 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
Mineral Property	139,179	1,660,901,340	10.98%
Real Estate Residential	44,468	5,253,275,848	34.72%
Real Estate Multi Family	542	367,030,054	2.43%
Real Estate Vacant Lots	13,433	164,943,785	1.09%
Real Estate Acreage	2,861	176,747,752	1.17%
Real Estate Farm & Ranch Impr.	1,282	75,930,016	0.50%
Real Estate Commercial	5,735	1,950,048,055	12.89%
Real Estate Industrial	29	661,827,505	4.37%
Utility Personal Property	805	374,931,588	2.48%
Commercial Personal Property	4,709	3,010,779,136	19.90%
Industrial Personal Property	67	120,487,004	0.80%
Personal Property Mobile Home	8,693	271,667,787	1.80%
Real Residential Inventory	784	11,390,196	0.08%
Special Inventory	132	80,092,826	0.53%
Totally Exempt	1,410	949,300,543	6.27%
	<b>224,129</b>	<b>15,129,353,435</b>	



## Ector County Appraisal District Annual Report

### 2016 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	34	437,936	1,020	866,548,950	1,410	949,223,173	1,410	957,470,376	1,410	957,470,376	77	30,370,877	1,410	957,470,376
Productivity Value Lost	0	0	192	9,002,522	2,840	173,370,627	2,640	171,892,363	2,640	171,892,363	29	929,962	2,822	171,892,363
Loss to 10% Cap		225,480		12,359,041		49,447,430		49,447,430		49,447,430		15,954,181		49,447,430
Homestead (State Mandated)	0	0	0	0	0	0	0	0	19,578	683,301,219	0	0	0	0
Homestead (Local Option)	0	0	20,353	576,670,471	28,254	768,304,483	28,254	391,066,488	19,545	768,304,483	2,926	32,701,861	28,254	768,304,483
Over 65	22	66,000	5,929	87,711,582	8,160	194,520,948	8,160	194,624,777	353	72,383,018	823	18,280,005	8,160	157,279,514
Disabled Person	0	0	625	3,096,238	935	2,742,499	935	9,065,117	16	7,713,213	0	0	935	9,065,117
Disabled Veteran	2	19,500	332	3,314,070	429	4,275,846	430	4,298,749	198	4,107,082	33	347,786	433	4,328,598
DV 100% Homestead	0	0	121	19,117,711	169	24,423,120	169	24,423,120	38	19,094,903	15	1,666,975	169	24,423,120
Abatement	0	0	3	8,279,981	7	146,542,170	7	144,738,032	0	0	0	0	8	147,247,224
Pollution Control	0	0	3	48,476	25	153,178,796	25	153,178,796	25	153,178,796	1	30,379	25	153,178,796
Freeport	0	0	44	34,314,334	108	114,248,667	108	114,248,667	108	114,248,667	3	693,227	108	114,248,667
Low Income	0	0	4	1,053,377	4	1,053,377	4	1,053,377	4	1,053,377	0	0	4	1,053,377
Solar / Wind Power	0	0	4	21,450	2	48,950	2	48,950	2	48,950	0	0	0	48,950
Total Exempt Proration	0	0	0	0	0	0	0	0	0	0	0	0	2	0
		<b>748,916</b>		<b>1,621,538,203</b>		<b>2,581,380,086</b>		<b>2,215,556,242</b>		<b>3,002,243,877</b>		<b>100,975,253</b>		<b>2,557,988,015</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2016	2015	2014	2013	2012
City of Goldsmith	20,274,261	30,279,693	26,064,928	26,387,889	19,548,428
City of Odessa	8,125,806,209	7,654,888,865	7,115,870,650	6,466,202,665	5,644,353,630
Ector County	15,129,353,432	16,465,481,817	17,172,696,935	16,178,138,625	14,115,117,014
Ector County Hospital District	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708
Ector County I S D	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708
Ector County Utility District	836,757,575	840,821,508	798,818,957	707,438,934	584,299,279
Odessa College	15,127,817,859	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708

#### Certified Taxable Value

	2016	2015	2014	2013	2012
City of Goldsmith	19,525,345	29,421,103	25,337,864	25,351,549	18,579,477
City of Odessa	6,504,268,006	6,070,249,144	5,586,606,389	4,948,877,228	4,229,520,758
Ector County	12,547,973,346	13,969,222,956	14,675,075,911	13,772,417,959	12,259,627,681
Ector County Hospital District	12,912,261,617	14,316,520,189	14,990,848,461	14,060,059,323	12,240,212,069
Ector County I S D	11,855,872,243	13,190,683,066	14,256,078,650	13,401,694,166	11,598,844,880
Ector County Utility District	735,782,322	742,737,484	712,783,124	622,281,538	509,286,869
Odessa College	12,569,829,844	13,990,336,649	14,692,815,869	13,788,295,102	11,988,311,035

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2016	2015	2014	2013	2012	2011
City of Goldsmith	79,934	84,995	78,273	72,430	69,068	67,064
City of Odessa	152,703	147,581	140,348	129,529	119,362	115,293
Ector County	159,914	154,624	146,456	134,883	123,431	118,837
Ector County Hospital District	159,914	154,624	146,456	134,883	123,431	118,837
Ector County I S D	159,914	154,624	146,456	134,883	123,431	118,837
Ector County Utility District	168,918	161,848	150,151	135,790	122,880	118,155
Odessa College	159,914	154,624	146,456	134,883	123,431	118,837

#### Average Home Taxable Value

	2016	2015	2014	2013	2012	2011
City of Goldsmith	78,989	82,705	75,713	69,833	64,457	60,687
City of Odessa	121,371	117,893	111,067	102,457	94,416	90,661
Ector County	126,392	122,366	114,934	105,853	109,079	104,252
Ector County Hospital District	142,110	136,835	129,196	118,959	109,079	104,252
Ector County I S D	101,727	98,959	100,074	90,987	82,265	78,037
Ector County Utility District	145,371	135,712	126,083	114,614	105,266	99,975
Odessa College	126,392	122,436	114,934	105,853	97,094	92,824

For all entities, totals do not include properties still under protest at certification

For City of Odessa, totals do not include City of Odessa property located in Midland County



## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2016	2015	2014	2013	2012
<b>Appraisal Notices mailed</b>	121,305	121,035	116,481	112,729	112,111
<b>Inquiries/Protests Received</b>	2,527	2,924	2,953	3,168	1,968
Inquiries resolved in informals	1,074	1,564	1,228	1,284	773
Values reduced	289	480	502	682	231
<b>Appraisal Review Board Hearings</b>					
Scheduled	463	338	457	639	143
Failed to appear	202	141	121	505	61
Appeared & received a value reduction	57	56	61	28	30
<b>Filed in District Court</b>		14	7	20	7
<b>Binding Arbitration</b>			-	2	-



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2016		2015		2014	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	610	127,175,258	705	152,182,462	685	141,282,898
Real Estate Multi Family	7	4,342,826	6	14,692,436		
Real Estate Vacant Lots						
Real Estate Acreage						
Real Estate Farm & Ranch Impr.	3	135,263	2	13,047	3	478,717
Real Estate Commercial	80	79,978,977	61	61,826,084	76	47,211,415
Real Estate Industrial	1	100,991,876				
Utility Personal Property					1	2,359
Commercial Personal Property	21	7,833,010	5	8,623,801	11	4,424,927
Industrial Personal Property						
Personal Property Mobile Home	244	16,480,088	267	17,110,886	453	26,948,101
Real Residential Inventory						
Special Inventory						
Totally Exempt	12	26,935,440	4	3,635,771		
	<b>978</b>	<b>363,872,738</b>	<b>1,050</b>	<b>258,084,487</b>	<b>1,229</b>	<b>220,348,417</b>



## Property Tax Assistance Division - Property Value Study

### 2014 Property Value Study CAD Summary Worksheet

068 Ector

Category	Number of Ratios **	2014 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	303	4,644,189,173	.97	9.47	68.97	93.39	1.00
B. Multi-Family Residences	28	379,535,659	1.03	12.69	67.85	89.28	1.05
C1. Vacant Lots	0	158,257,328	*	*	*	*	*
C2. Colonia lots	0	24,707	*	*	*	*	*
D2. Farm/Ranch Imp	0	7,918,298	*	*	*	*	*
E. Rural non-qualified	0	83,622,062	*	*	*	*	*
F1. Commercial Real	46	1,769,339,222	.99	17.04	39.13	80.43	1.00
F2. Industrial Real	0	548,725,787	*	*	*	*	*
G. Oil, Gas, Minerals	28	4,821,460,185	1.01	11.14	64.28	89.28	1.00
J. Utilities	1	333,248,139	*	*	*	*	*
L1. Commercial Personal	32	2,740,556,743	.98	7.08	75.00	96.87	1.07
L2. Industrial Personal	0	404,148,276	*	*	*	*	*
M. Other Personal	0	207,031,171	*	*	*	*	*
O. Residential Inventory	0	5,337,475	*	*	*	*	*
S. Special Inventory	0	83,850,959	*	*	*	*	*
Overall	438	16,187,245,184	.98	10.55	64.15	91.55	1.00

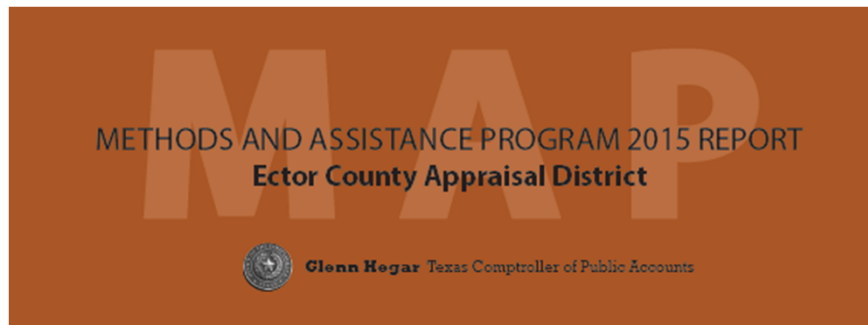
\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<http://www.window.state.tx.us/taxinfo/proptax/pvs.html>

## Property Tax Assistance Division - MAP Review



### Ector County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

#### Appraisal District Ratings:

**Meets All** – The total point score is 100.

**Meets** – The total point score ranges from 90 to less than 100.

**Needs Some Improvement** – The total point score ranges from 85 to less than 90.

**Needs Significant Improvement** – The total point score ranges from 75 to less than 85.

**Unsatisfactory** – The total point score is less than 75.

Review Areas	Total Questions In Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	13	13	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	35	35	100

To see the entire document, visit:

<http://www.window.state.tx.us/taxinfo/proptax/map/2015/ector-MAP.pdf>

# **Ector County Appraisal District**



**2015**  
**Annual Report**

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by, and serves at the pleasure of, the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved each year by the board.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

[http://www.window.state.tx.us/taxinfo/proptax/laws/96-669\\_2013.pdf](http://www.window.state.tx.us/taxinfo/proptax/laws/96-669_2013.pdf)

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 10 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 9 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information is used in determining market value. As one of the larger districts in Texas, the Ector County Appraisal District is a member of the Metropolitan Council of Appraisal Districts. ECAD's parcel count for 2015 is 217,516, an increase from 211,695 in 2014.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2013 the district again passed or exceeded every mandatory standard of evaluation in the MAP review. ECAD earned its highest scores in governance, taxpayer assistance, and appraisal standards, procedures and

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.

2015	ECISD	OC	ODESSA	COUNTY	HOSPITAL	ECUD	GOLDSMITH
Mineral Property	3,016,449,048	3,016,449,048	14,619,601	3,028,783,396	3,016,449,048	18,510,375	-
Real Estate Residential	5,055,743,020	5,055,743,020	3,748,824,466	5,055,743,020	5,055,743,020	435,197,954	8,025,163
Real Estate Multi Family	427,836,693	427,836,693	424,275,978	427,836,693	427,836,693	323,921	-
Real Estate Vacant Lots	160,833,870	160,833,870	52,179,343	160,833,870	160,833,870	17,001,950	283,346
Real Estate Acreage	176,436,243	176,436,243	11,543,415	177,952,912	176,436,243	921,203	-
Real Estate Farm & Ranch	80,835,336	80,835,336	10,875,918	80,854,240	80,835,336	1,207,097	-
Real Estate Commercial	1,906,119,487	1,906,119,487	1,335,075,943	1,906,119,487	1,906,119,487	78,334,498	1,711,390
Real Estate Industrial	541,185,781	541,185,781	15,376,643	541,185,781	541,185,781	-	-
Utility Personal Property	399,497,275	399,497,275	86,196,365	399,497,275	399,497,275	9,210,159	138,087
Commercial Personal Property	3,271,730,874	3,271,730,874	984,242,208	3,271,730,874	3,271,730,874	181,874,128	18,117,913
Industrial Personal Property	132,760,881	132,760,881	3,132,463	132,760,881	132,760,881	151,617	160,857
Personal Property Mobile Home	239,787,978	239,787,978	33,586,074	239,787,978	239,787,978	75,954,741	1,350,609
Real Residential Inventory	18,409,440	18,409,440	12,551,786	18,409,440	18,409,440	-	-
Special Inventory	97,380,610	97,380,610	80,394,320	97,380,610	97,380,610	59,120	-
Real Estate Totally Exempt	919,373,348	919,373,348	840,360,381	919,373,348	919,373,348	21,862,902	492,328
Personal Property Totally Exempt	1,679,635	1,679,635	1,568,016	1,679,635	1,679,635	107,402	-
Mineral Property Totally Exempt	17,886,725	17,886,725	85,945	5,552,377	17,886,725	104,441	-
<b>TOTAL MARKET VALUE</b>	<b>\$16,463,946,244</b>	<b>\$16,463,946,244</b>	<b>\$7,654,888,865</b>	<b>\$16,465,481,817</b>	<b>\$16,463,946,244</b>	<b>\$840,821,508</b>	<b>\$30,279,693</b>
Total Exempt	938,600,878	938,600,878	841,751,512	926,266,530	938,600,878	22,074,744	492,328
Productivity Value Lost	173,113,222	173,113,222	11,505,054	174,591,486	173,113,222	917,537	-
Loss to 10% Cap	72,146,373	72,146,373	21,394,265	72,146,373	72,146,373	23,479,164	291,262
Homestead (State Mandated)	668,288,731	-	-	-	-	-	-
Homestead (Local Option)	738,985,823	738,985,823	557,937,897	738,985,823	376,734,920	31,099,990	-
Over 65	69,888,422	152,442,462	85,575,291	188,443,536	188,544,151	17,218,048	63,000
Disabled Person	7,770,705	9,216,121	3,205,929	2,787,283	9,216,121	-	-
Disabled Veteran	4,041,793	4,272,222	3,204,398	4,217,608	4,237,896	381,891	12,000
DV 100% Homestead	17,955,991	23,038,497	18,148,373	23,038,497	23,038,497	1,555,241	-
Abatement	-	64,883,911	9,181,836	68,871,639	64,883,911	-	-
Pollution Control	145,791,318	145,791,318	23,551	145,791,318	145,791,318	30,379	-
Freeport	150,015,007	150,015,007	31,607,854	150,015,007	150,015,007	1,327,030	-
Low Income	1,103,761	1,103,761	1,103,761	1,103,761	1,103,761	-	-
Solar / Wind	-	-	-	-	-	-	-
Total Exempt Proration	-	-	-	-	-	-	-
	\$2,987,702,024	\$2,473,609,595	\$1,584,639,721	\$2,496,258,861	\$2,147,426,055	\$98,084,024	\$858,590
Ceiling Value Adjustment	285,561,154	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET TAXABLE VALUE - 2015</b>	<b>\$13,190,683,066</b>	<b>\$13,990,336,649</b>	<b>\$6,070,249,144</b>	<b>\$13,969,222,956</b>	<b>\$14,316,520,189</b>	<b>\$742,737,484</b>	<b>\$29,421,103</b>
Percent increase from 2014	-7.47%	-4.78%	8.66%	-4.81%	-4.50%	4.20%	16.12%
<b>NET TAXABLE VALUE - 2014</b>	<b>\$14,256,078,650</b>	<b>\$14,692,815,869</b>	<b>\$5,586,606,389</b>	<b>\$14,675,075,911</b>	<b>\$14,990,848,461</b>	<b>\$712,783,124</b>	<b>\$25,337,864</b>
Percent increase from 2013	6.38%	6.56%	12.89%	6.55%	6.62%	14.54%	-0.05%
<b>NET TAXABLE VALUE - 2013</b>	<b>\$13,401,694,166</b>	<b>\$13,788,295,102</b>	<b>\$4,948,877,228</b>	<b>\$13,772,417,959</b>	<b>\$14,060,059,323</b>	<b>\$622,281,538</b>	<b>\$25,351,549</b>
Percent increase from 2012	15.54%	15.01%	17.01%	12.34%	14.87%	22.19%	36.45%
<b>NET TAXABLE VALUE - 2012</b>	<b>\$11,598,844,880</b>	<b>\$11,988,311,035</b>	<b>\$4,229,520,758</b>	<b>\$12,259,627,681</b>	<b>\$12,240,212,069</b>	<b>\$509,286,869</b>	<b>\$18,579,477</b>
Percent increase from 2011	13.35%	12.84%	9.92%	12.71%	12.66%	6.43%	20.66%
<b>NET TAXABLE VALUE - 2011</b>	<b>\$10,232,623,950</b>	<b>\$10,624,325,055</b>	<b>\$3,847,836,762</b>	<b>\$10,876,783,585</b>	<b>\$10,864,609,812</b>	<b>\$478,537,379</b>	<b>\$15,398,031</b>
Percent increase from 2010	6.98%	6.51%	3.60%	6.46%	6.44%	3.63%	10.56%



## Ector County Appraisal District Annual Report

### 2015 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
Mineral Property	134,283	3,028,783,396	18.39%
Real Estate Residential	43,240	5,055,743,020	30.71%
Real Estate Multi Family	539	427,836,693	2.60%
Real Estate Vacant Lots	13,448	160,833,870	0.98%
Real Estate Acreage	2,855	177,952,912	1.08%
Real Estate Farm & Ranch Impr.	1,356	80,854,240	0.49%
Real Estate Commercial	5,655	1,906,119,487	11.58%
Real Estate Industrial	25	541,185,781	3.29%
Utility Personal Property	803	399,497,275	2.43%
Commercial Personal Property	4,640	3,271,730,874	19.87%
Industrial Personal Property	71	132,760,881	0.81%
Personal Property Mobile Home	8,041	239,787,978	1.46%
Real Residential Inventory	1,080	18,409,440	0.11%
Special Inventory	131	97,380,610	0.59%
Totally Exempt	1,349	926,605,360	5.63%
	<b>217,516</b>	<b>16,465,481,817</b>	



## Ector County Appraisal District Annual Report

### 2015 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	34	492,328	988	841,751,512	1,349	926,266,530	1,349	938,600,878	1,349	938,600,878	62	22,074,744	1,349	938,600,878
Productivity Value Lost	0	0	171	11,505,054	2,806	174,591,486	2,788	173,113,222	2,788	173,113,222	26	917,537	2,788	173,113,222
Loss to 10% Cap		291,262		21,394,265		72,146,373		72,146,373		72,146,373		23,479,164		72,146,373
Homestead (State Mandated)	0	0	0	0	0	0	0	0	19,160	668,288,731	0	0	0	0
Homestead (Local Option)	0	0	20,002	557,937,897	27,606	738,985,823	27,606	376,734,920	19,125	738,985,823	2,841	31,099,990	27,606	738,985,823
Over 65	21	63,000	5,781	85,575,291	7,887	188,443,536	7,887	188,544,151	317	69,888,422	768	17,218,048	7,887	152,442,462
Disabled Person	0	0	644	3,205,929	939	2,787,283	939	9,216,121	15	7,770,705	0	0	939	9,216,121
Disabled Veteran	1	12,000	320	3,204,398	419	4,217,608	420	4,237,896	184	4,041,793	37	381,891	425	4,272,222
DV 100% Homestead	0	0	118	18,148,373	160	23,038,497	160	23,038,497	43	17,955,991	13	1,555,241	160	23,038,497
Abatement	0	0	3	9,181,836	6	68,871,639	5	64,883,911	0	0	0	0	5	64,883,911
Pollution Control	0	0	1	23,551	26	145,791,318	26	145,791,318	26	145,791,318	1	30,379	26	145,791,318
Freeport	0	0	35	31,607,854	102	150,015,007	102	150,015,007	102	150,015,007	3	1,327,030	102	150,015,007
Low Income	0	0	4	1,103,761	4	1,103,761	4	1,103,761	4	1,103,761	0	0	4	1,103,761
Solar / Wind 2010 (Prior-Portability)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Exempt Proration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>858,590</b>		<b>1,584,639,721</b>		<b>2,496,258,861</b>		<b>2,147,426,055</b>		<b>2,987,702,024</b>		<b>98,084,024</b>		<b>2,473,609,595</b>





## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2015	2014	2013	2012	2011
City of Goldsmith	30,279,693	26,064,928	26,387,889	19,548,428	16,536,108
* City of Odessa	7,654,888,865	7,115,870,650	6,466,202,665	5,644,353,630	5,248,601,120
Ector County	16,465,481,817	17,172,696,935	16,178,138,625	14,115,117,014	12,709,590,051
Ector County Hospital District	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,669
Ector County I S D	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,669
Ector County Utility District	840,821,508	798,818,957	707,438,934	584,299,279	553,414,847
Odessa College	16,463,946,244	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,869

#### Certified Taxable Value

	2015	2014	2013	2012	2011
City of Goldsmith	29,421,103	25,337,864	25,351,549	18,579,477	15,398,031
* City of Odessa	6,070,249,144	5,586,606,389	4,948,877,228	4,229,520,758	3,847,836,762
Ector County	13,969,222,956	14,675,075,911	13,772,417,959	12,259,627,681	10,876,783,585
Ector County Hospital District	14,316,520,189	14,990,848,461	14,060,059,323	12,240,212,069	10,864,609,812
Ector County I S D	13,190,683,066	14,256,078,650	13,401,694,166	11,598,844,880	10,232,623,950
Ector County Utility District	742,737,484	712,783,124	622,281,538	509,286,869	478,537,379
Odessa College	13,990,336,649	14,692,815,869	13,788,295,102	11,988,311,035	10,624,325,088

\* Does not include City of Odessa property in Midland County





## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2015	2014	2013	2012	2011	2010
City of Goldsmith	84,995	78,273	72,430	69,068	67,064	66,975
* City of Odessa	147,581	140,348	129,529	119,362	115,293	115,880
Ector County	154,624	146,456	134,883	123,431	118,837	119,305
Ector County Hospital District	154,624	146,456	134,883	123,431	118,837	119,305
Ector County I S D	154,624	146,456	134,883	123,431	118,837	119,305
Ector County Utility District	161,848	150,151	135,790	122,880	118,155	117,700
Odessa College	154,624	146,456	134,883	123,431	118,837	119,305

#### Average Home Taxable Value

	2015	2014	2013	2012	2011	2010
City of Goldsmith	82,705	75,713	69,833	64,457	60,687	56,114
* City of Odessa	117,893	111,067	102,457	94,416	90,661	88,343
Ector County	122,366	114,934	105,853	109,079	104,252	101,058
Ector County Hospital District	136,835	129,196	118,959	109,079	104,252	101,058
Ector County I S D	98,959	100,074	90,987	82,265	78,037	75,290
Ector County Utility District	135,712	126,083	114,614	105,266	99,975	93,059
Odessa College	122,436	114,934	105,853	97,094	92,824	90,014

\* Does not include City of Odessa property in Midland County



## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2015	2014	2013	2012	2011
<b>Appraisal Notices mailed</b>	121,035	116,481	112,729	112,111	110,343
<b>Inquiries/Protests Received</b>	2,924	2,953	3,168	1,968	1,953
Inquiries resolved in informals	1,564	1,228	1,284	773	1,025
Values reduced	480	502	682	231	261
<b>Appraisal Review Board Hearings</b>					
Scheduled	338	457	639	143	131
Failed to appear	141	121	505	61	49
Appeared & received a value reduction	56	61	28	30	35
<b>Filed in District Court</b>		7	20	7	4
<b>Binding Arbitration</b>		-	2	-	-



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2015		2014		2013	
	Count	Market Value	Count	Market Value	Count	Market Value
Mineral Property						
Real Estate Residential	705	152,182,462	685	141,282,898	546	97,813,205
Real Estate Multi Family	6	14,692,436			4	5,634,079
Real Estate Vacant Lots						
Real Estate Acreage						
Real Estate Farm & Ranch Impr.	2	13,047	3	478,717	6	1,639,735
Real Estate Commercial	61	61,826,084	76	47,211,415	80	42,492,370
Real Estate Industrial					3	910,533
Utility Personal Property			1	2,359		
Commercial Personal Property	5	8,623,801	11	4,424,927		
Industrial Personal Property						
Personal Property Mobile Home	267	17,110,886	453	26,948,101	257	16,299,731
Real Residential Inventory						
Special Inventory						
Totally Exempt	4	3,635,771			6	613,611
	<b>1,050</b>	<b>258,084,487</b>	<b>1,229</b>	<b>220,348,417</b>	<b>902</b>	<b>165,403,264</b>

## Property Tax Assistance Division - Property Value Study

### 2014 Property Value Study CAD Summary Worksheet

068 Ector

Category	Number of Ratios **	2014 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	303	4,644,189,173	.97	9.47	68.97	93.39	1.00
B. Multi-Family Residences	28	379,535,659	1.03	12.69	67.85	89.28	1.05
C1. Vacant Lots	0	158,257,328	*	*	*	*	*
C2. Colonia lots	0	24,707	*	*	*	*	*
D2. Farm/Ranch Imp	0	7,918,298	*	*	*	*	*
E. Rural non-qualified	0	83,622,062	*	*	*	*	*
F1. Commercial Real	46	1,769,339,222	.99	17.04	39.13	80.43	1.00
F2. Industrial Real	0	548,725,787	*	*	*	*	*
G. Oil, Gas, Minerals	28	4,821,460,185	1.01	11.14	64.28	89.28	1.00
J. Utilities	1	333,248,139	*	*	*	*	*
L1. Commercial Personal	32	2,740,556,743	.98	7.08	75.00	96.87	1.07
L2. Industrial Personal	0	404,148,276	*	*	*	*	*
M. Other Personal	0	207,031,171	*	*	*	*	*
O. Residential Inventory	0	5,337,475	*	*	*	*	*
S. Special Inventory	0	83,850,959	*	*	*	*	*
Overall	438	16,187,245,184	.98	10.55	64.15	91.55	1.00

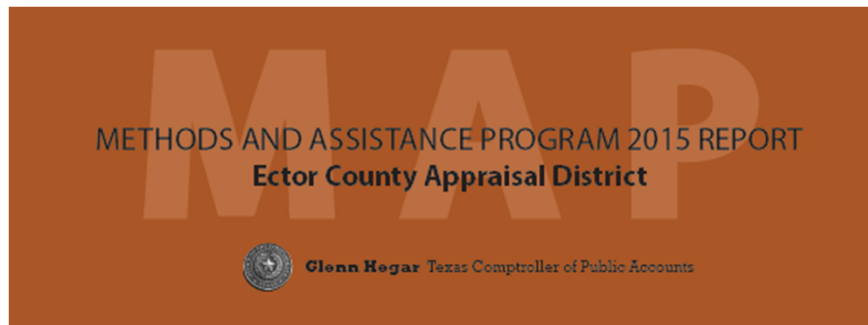
\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

To see all findings, visit:

<http://www.window.state.tx.us/taxinfo/proptax/pvs.html>

## Property Tax Assistance Division - MAP Review



### Ector County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

#### Appraisal District Ratings:

**Meets All** – The total point score is 100.

**Meets** – The total point score ranges from 90 to less than 100.

**Needs Some Improvement** – The total point score ranges from 85 to less than 90.

**Needs Significant Improvement** – The total point score ranges from 75 to less than 85.

**Unsatisfactory** – The total point score is less than 75.

Review Areas	Total Questions In Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	13	13	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	35	35	100

To see the entire document, visit:

<http://www.window.state.tx.us/taxinfo/proptax/map/2015/ector-MAP.pdf>

# **Ector County Appraisal District**



**2014**  
**Annual Report**

The Texas Legislature created appraisal districts in 1979 to eliminate multiple appraisals by local taxing entities and to correct inconsistencies in valuation. The Texas Property Tax Code establishes an appraisal district in each county, and the district's boundaries coincide with the county's boundaries.

The Ector County Appraisal District is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes. The appraisal district provides full service to the seven entities which includes appraisal, collection of all ad valorem taxes, and state reporting requirements. The appraisal district is governed by a board of directors appointed by the taxing entities. The chief appraiser is the chief administrator of the appraisal office, and is appointed by, and serves at the pleasure of, the board of directors. District operations are funded by the taxing entities, and the annual budget must be approved each year by the board.

The Texas Constitution defines five basic rules for property taxation:

1. Taxes must be equal and uniform.
2. Property must be taxed at market value.  
(defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions")
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it.
5. Property owners have a right to reasonable notice of value increases.

The appraisal process must be accomplished within these basic rules, and in accordance with the Uniform Standards of Professional Appraisal Practice. USPAP establishes generally accepted appraisal practices and testing procedures to ensure that standards of accuracy and uniformity are maintained. These appraisal practices are also governed by the Property Tax Code and rules established by the Texas Comptroller of Public Accounts. A document with the latest changes to the Property Tax Code is available for download on the Texas Comptroller's website at:

[http://www.window.state.tx.us/taxinfo/proptax/laws/96-669\\_2013.pdf](http://www.window.state.tx.us/taxinfo/proptax/laws/96-669_2013.pdf)

Appraisal districts are reviewed and evaluated by the Property Tax Assistance Division each year. A review using the Methods and Assistance Program (or MAP) evaluates appraisal district compliance with generally accepted standards, procedures and methodology (see page 10 for the most recent). A Property Value Study tests for accuracy and uniformity of appraised values (see page 9 for the most recent). These evaluations are conducted by the PTAD in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Tax Code requires that all taxable property in Texas be appraised at 100% of market value as of January 1<sup>st</sup> each year. In addition to field inspections, information provided by property owners, businesses, building permits, cost data, and sales information are used in determining market value. In 2013 the Ector County Appraisal District ranked in the top 20 largest districts in Texas with over 212,000 property parcels. The parcel count for 2014 is 211,695.

The district has a well qualified professional appraisal staff. Appraisers are registered with the Texas Department of Licensing and Regulation, and must complete comprehensive appraisal courses and exams to be certified as a Registered Professional Appraiser. In addition, appraisers complete approximately 15 hours of continuing education training each year.

The ECAD staff is dedicated to providing excellent customer service and maintaining a high level of efficiency. We are pleased to report that in 2013 the district again passed or exceeded every mandatory standard of evaluation in the MAP review. ECAD earned its highest scores in governance, taxpayer assistance, and appraisal standards, procedures and methodology.

This annual report is designed to provide statistical information about types of property, exemptions, market and taxable values, the taxing entities, and the equality and uniformity of appraisals. A detailed version of the information contained in this report is provided to the Property Tax Assistance Division of the Texas Comptroller of Public Accounts each year.

For questions concerning the information contained in this report, contact Anita Campbell, Chief Appraiser/Executive Director at [anita.campbell@ectorcad.org](mailto:anita.campbell@ectorcad.org) or (432)-332-6834.





## Ector County Appraisal District Annual Report

### 2014 Parcel Counts by Property Type

Property Type	Count	Market Value	Percent of Total
Mineral Property	130,534	4,745,280,298	27.63%
Real Estate Residential	41,979	4,644,189,173	27.04%
Real Estate Multi Family	563	379,535,659	2.21%
Real Estate Vacant Lots	14,097	158,282,035	0.92%
Real Estate Acreage	2,816	172,752,795	1.01%
Real Estate Farm & Ranch Impr.	1,526	91,559,264	0.53%
Real Estate Commercial	5,632	1,769,339,222	10.30%
Real Estate Industrial	23	548,725,787	3.20%
Utility Personal Property	791	333,248,139	1.94%
Commercial Personal Property	4,568	2,740,563,343	15.96%
Industrial Personal Property	85	404,148,276	2.35%
Personal Property Mobile Home	7,460	207,031,171	1.21%
Real Residential Inventory	222	5,337,475	0.03%
Special Inventory	129	83,850,959	0.49%
Totally Exempt	1,270	888,853,339	5.18%
	<b>211,695</b>	<b>17,172,696,935</b>	





## Ector County Appraisal District Annual Report

### 2014 Value Lost to Exemptions

	City of Goldsmith		City of Odessa		Ector County		Ector County Hospital District		Ector County I S D		Ector County Utility District		Odessa College	
	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss	Count	Value Loss
Total Exempt	31	256,227	927	814,588,723	1,270	897,682,639	1,270	914,983,807	1,270	914,983,807	58	17,644,006	1,270	914,983,807
Productivity Value Lost	0	0	153	12,891,066	2,816	169,428,861	2,798	167,950,597	2,798	167,950,597	30	987,496	2,798	167,950,597
Loss to 10% Cap		389,837		24,580,055		73,016,713		73,016,713		73,016,713		20,113,772		73,016,713
Homestead (State Mandated)	0	0	0	0	0	0	0	0	18,867	400,079,209	0	0	0	0
Homestead (Local Option)	0	0	19,670	516,441,457	27,088	681,566,277	27,088	348,689,285	18,832	681,566,277	2,774	28,236,388	27,088	681,566,277
Over 65	23	69,000	5,619	83,115,080	7,662	182,704,565	7,662	182,814,898	331	71,553,996	744	16,577,830	7,662	147,932,532
Disabled Person	0	0	663	3,304,840	950	2,828,465	950	9,336,199	20	8,605,854	0	0	950	9,336,199
Disabled Veteran	1	12,000	312	2,998,806	411	3,980,146	413	4,008,044	185	3,952,990	34	339,006	417	4,046,010
DV 100% Homestead	0	0	112	15,454,676	151	19,791,329	151	19,791,329	44	16,458,393	11	1,255,065	151	19,791,329
Abatement	0	0	3	9,724,845	8	175,752,028	7	168,852,028	0	0	0	0	7	168,852,028
Pollution Control	0	0	1	25,612	27	151,171,285	27	151,171,285	27	151,171,285	1	33,292	27	151,171,285
Freeport	0	0	43	44,939,361	98	138,486,976	98	138,486,976	98	138,486,976	4	836,978	98	138,486,976
Low Income	0	0	4	1,199,740	4	1,199,740	4	1,199,740	4	1,199,740	0	0	4	1,199,740
Solar / Wind 2010 (Prior-Portability)	0	0	0	0	1	12,000	1	12,000	0	12,000	1	12,000	1	12,000
Total Exempt Proration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>727,064</b>		<b>1,529,264,261</b>		<b>2,497,621,024</b>		<b>2,180,312,901</b>		<b>2,629,037,837</b>		<b>86,035,833</b>		<b>2,478,345,493</b>



## Ector County Appraisal District Annual Report

### Value Comparisons

#### Certified Market Value

	2014	2013	2012	2011	2010
City of Goldsmith	26,064,928	26,387,889	19,548,428	16,536,108	15,312,614
* City of Odessa	7,115,870,650	6,466,202,665	5,644,353,630	5,248,601,120	5,182,843,231
Ector County	17,172,696,935	16,178,138,625	14,115,117,014	12,709,590,051	12,083,461,217
Ector County Hospital District	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,669	12,082,969,835
Ector County I S D	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,669	12,082,969,835
Ector County Utility District	798,818,957	707,438,934	584,299,279	553,414,847	547,294,453
Odessa College	17,171,161,362	16,176,603,052	14,112,226,708	12,709,098,869	12,082,969,835

#### Certified Taxable Value

	2014	2013	2012	2011	2010
City of Goldsmith	25,337,864	25,351,549	18,579,477	15,398,031	13,927,050
* City of Odessa	5,586,606,389	4,948,877,228	4,229,520,758	3,847,836,762	3,714,170,569
Ector County	14,675,075,911	13,772,417,959	12,259,627,681	10,876,783,585	10,217,028,348
Ector County Hospital District	14,990,848,461	14,060,059,323	12,240,212,069	10,864,609,812	10,207,539,496
Ector County I S D	14,256,078,650	13,401,694,166	11,598,844,880	10,232,623,950	9,565,176,591
Ector County Utility District	712,783,124	622,281,538	509,286,869	478,537,379	461,764,823
Odessa College	14,692,815,869	13,788,295,102	11,988,311,035	10,624,325,088	9,974,888,862

\* Does not include City of Odessa property in Midland County



## Ector County Appraisal District Annual Report

### Average Home Values

#### Average Home Market Value

	2014	2013	2012	2011	2010
City of Goldsmith	78,273	72,430	69,068	67,064	66,975
* City of Odessa	140,348	129,529	119,362	115,293	115,880
Ector County	146,456	134,883	123,431	118,837	119,305
Ector County Hospital District	146,456	134,883	123,431	118,837	119,305
Ector County I S D	146,456	134,883	123,431	118,837	119,305
Ector County Utility District	150,151	135,790	122,880	118,155	117,700
Odessa College	146,456	134,883	123,431	118,837	119,305

#### Average Home Taxable Value

	2014	2013	2012	2011	2010
City of Goldsmith	75,713	69,833	64,457	60,687	56,114
* City of Odessa	111,067	102,457	94,416	90,661	88,343
Ector County	114,934	105,853	109,079	104,252	101,058
Ector County Hospital District	129,196	118,959	109,079	104,252	101,058
Ector County I S D	100,074	90,987	82,265	78,037	75,290
Ector County Utility District	126,083	114,614	105,266	99,975	93,059
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\* Does not include City of Odessa property in Midland County



## Ector County Appraisal District Annual Report

### Protest & Appeal Information

	2014	2013	2012	2011
<b>Appraisal Notices mailed</b>	116,481	112,729	112,111	110,343
<b>Inquiries/Protests Received</b>	2,953	3,168	1,968	1,953
Inquiries resolved in informals	1,228	1,284	773	1,025
Values reduced	502	682	231	261
<b>Appraisal Review Board Hearings</b>				
Scheduled	457	639	143	131
Failed to appear	121	505	61	49
Appeared & received a value reduction	61	28	30	35
<b>Filed in District Court</b>	-	0	6	3



## Ector County Appraisal District Annual Report

### New Construction

Property Type	2014		2013	
	Count	Market Value	Count	Market Value
Mineral Property				
Real Estate Residential	685	141,282,898	546	97,813,205
Real Estate Multi Family			4	5,634,079
Real Estate Vacant Lots				
Real Estate Acreage				
Real Estate Farm & Ranch Impr.	3	478,717	6	1,639,735
Real Estate Commercial	76	47,211,415	80	42,492,370
Real Estate Industrial			3	910,533
Utility Personal Property	1	2,359		
Commercial Personal Property	11	4,424,927		
Industrial Personal Property				
Personal Property Mobile Home	453	26,948,101	257	16,299,731
Real Residential Inventory				
Special Inventory				
Totally Exempt			6	613,611
	<b>1,229</b>	<b>220,348,417</b>	<b>902</b>	<b>165,403,264</b>

## Property Tax Assistance Division - Property Value Study

### 2012 Property Value Study CAD Summary Worksheet

#### 068 Ector

Category	Number of Ratios **	2012 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	132	3,768,789,226	.98	7.48	75.00	96.96	1.00
B. Multi-Family Residences	0	269,958,041	*	*	*	*	*
C. Vacant Lots	0	103,504,700	*	*	*	*	*
D. Rural Real	0	149,686,720	*	*	*	*	*
F1. Commercial Real	49	1,180,602,249	.97	12.54	55.10	85.71	1.00
F2. Industrial Real	0	542,883,516	*	*	*	*	*
G. Oil, Gas, Minerals	31	4,558,638,658	1.06	8.82	74.19	96.77	1.05
J. Utilities	1	322,520,271	*	*	*	*	*
L1. Commercial Personal	40	2,058,487,542	1.02	5.37	82.50	100.00	1.02
L2. Industrial Personal	0	162,437,863	*	*	*	*	*
M. Other Personal	0	146,023,692	*	*	*	*	*
O. Residential Inventory	0	5,197,608	*	*	*	*	*
S. Special Inventory	0	57,118,469	*	*	*	*	*
Overall	253	13,325,848,555	.99	8.54	69.96	95.25	1.00

\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

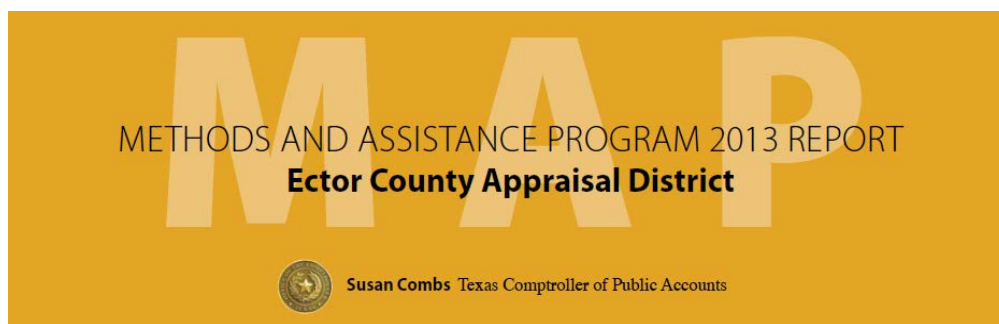
\*\* Statistical measures may not be reliable when the sample is small

Source: Susan Combs, Texas Comptroller  
Property Value Study and Self Reports  
School and Appraisal District Property Value Study 2012 Final Findings  
CAD SummaryWorksheet

To see all findings, visit:

<http://www.window.state.tx.us/taxinfo/proptax/pvs.html>

## Property Tax Assistance Division - MAP Review



## Ector County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" or "NA" and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	MEETS
Appraisal Standards, Procedures and Methodology	EXCEEDS

To see the entire document, visit:

<http://www.window.state.tx.us/taxinfo/proptax/map/2013/ector-MAP.pdf>