HUDSPETH APPRAISAL DISTRICT

2026 MASS APPRAISAL REPORT

INTRODUCTION

Scope of responsibility

The Hudspeth Appraisal District has prepared and published this report to provide property owners with a better understanding of the district's responsibilities and activities. This report has several parts which includes a general introduction and several sections describing the appraisal effort by the appraisal district.

The Hudspeth Appraisal District is a political subdivision of the State of Texas created effective January l, 1980. The Texas Property Tax Code governs the legal, statutory, and administrative requirements of the appraisal district. The governing body of the appraisal district is a 5-member board elected by the voting member taxing units. The chief appraiser, appointed by the board of directors, is the chief administrator of the appraisal district.

The appraisal district is responsible for the local ad valorem appraisal for 9 taxing units which are Hudspeth County, Dell City I.S.D., Fort Hancock I.S.D., Sierra Blanca I.S.D., Hudspeth County ESD#2, City of Dell City, Hudspeth County UGWCD #1, Hudspeth County ESD#1, and the Fort Hancock WCID #1. The appraisal district appraises for the properties located in Hudspeth County for the Culberson-Allamore I.S.D. The Culberson County Appraisal District collects the ad valorem taxes for the properties located in the Culberson-Allamore I. S. D. Each taxing unit sets their own tax rates to generate revenue to pay for government services. Appraisals established by the appraisal district allocates the tax burden on the basis of each taxable property's value as of January I of each year. The appraisal district also determines eligibility for various types of special appraisal and exemptions.

All property is appraised at its **market value as of January 1 of each year.** The Texas Property Tax Code defines market value ass "the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

Exposed for sale in the open market with a reasonable time for the seller to find a buyer.

Both the seller and buyer seek to maximize their gains and neither is in the position to take advantage of the other.

The Texas Property Tax Code doses allow special appraisal provision for the valuation of certain kinds of properties.

The Texas Property Tax Code requires each appraisal district to adopt a written plan each even-numbered year for the periodic reappraisal of all property within the boundaries of the district. The written plan provides for the update of appraised values of all taxable property at least once every 3 years.

The current policy of the Hudspeth Appraisal District is to conduct a general reappraisal every year. This means the appraisal District will reappraise market areas and property classes as determined by data from the local market. If values are stagnant in a market area, there would be no change of value based on the evidence of local sales.

The appraised value of real estate is calculated using specific information about each property. The district uses computer-assisted appraisal programs and recognized appraisal methods and techniques. Adjustments are made to appraisal tables as determined by sales of properties in the district. The appraisal district follows the standard provided by the Uniform Standards and Professional Appraisal Practice (USPAP) to the extent they are applicable. The district requires the same adherence to similar professional standards by appraisal firms contracted by the district.

PERSONNEL RESOURCES

The chief appraiser is responsible for overall planning, organizing, staffing, and controlling of district operations. This includes budgeting, finance, records management, purchasing, and any other function vital to the operation of the appraisal office. The chief appraiser is responsible for the valuation of all real and personal property accounts. The Hudspeth Appraisal District allows for the appraisal of utility and complex property to be contracted out to appraisal engineering firms. All staff except the receptionist must be registered with the Texas Department of Licensing and Regulation.

The appraisal district staff consists of 6 employees. Appraisal functions are primarily performed by 2 employees with collection functions performed by 3 employees; receptionist is performed by 1 employee (with other staff helping when the need arises). Collection personnel may assist the appraisers with functions such as date entry, data collection, and other functions.

The appraisal district staff consists of the following positions:

Chief Appraiser - **Appraisal**

Field Specialist I — **Appraisal, Collections, Receptionist**

Assessor-Collector — **Collections**

Collector - Office Manager — Records Manager - **Collections**

Receptionist — Collector-Appraiser Trainee — **Collections**

Field Specialist I — **Collections, Appraisal, Receptionist**

DATA

The district is responsible for maintaining around 59,041 property accounts in Hudspeth County. The data includes property characteristics and ownership and exemption information. Property data is updated by annual field inspections. This includes the discovery of new property and the updating of existing properties. The most recent field inspection is reflected on the property card. Sales are gathered by a combination of questionnaires mailed to buyers and seller of property. Information gathered from individual fee appraisal may also be used. Because of the limited number of improved sales in the county, appraisals performed as part of the annual Property Value Study may be used in the development of data. In summary, any valid information may be used in the development of district schedules. Local information is almost always the most valid.

The district is providing GIS and a web-site through a third-party software company. All property tax forms are available at either the appraisal district or the Texas Comptroller's web-site.

INFORMATION SYSTEMS

Hudspeth Appraisal District contracts their appraisal and collection software from Harris-Govern. The district uses desktop PC's to access the district's hosted information at the Harris-Govern office in Allen, Texas. The district has determined that such arrangement is both cost effective and efficient. The district's Website, Property Search and GIS Data are hosted by Harris-Govern and BIS Consultants.

PERFORMANCE TESTS

SALES RATIO STUDIES

SOURCE OF SALES/APPRAISALS

Sales are obtained from sales questionnaires mailed either by the comptroller or the appraisal district. Sales obtained from fee appraisers and deed records are also used. Due to lack of sales, independent appraisals and Deed of Trust information are used and adjusted to reflect an estimated sales price that may be used.

RATIO STUDY FORMAT

Comparisons are made between property class and defined neighborhoods. The primary purpose of the review is to determine that proposed values are uniform and accurate between property classes and neighborhoods. Problems if detected are correct and then tested again. Each sample in each class is identified by PID, TDC code, property description, date of sale, sales price, adjustment, adjusted price, size of improvements or size of vacant land, sales price by unit, CAD value, and CAD ratio to sales price. The weighted mean ratio, the median level of appraisal and the Cod are calculated for the property class.

TIME ADJUSTMENTS

Older sales adjusted for time of sale may be used in the internal ratio study. The time adjustment is calculated by using the average unit price for a year compared to the average unit price in the most recent year is used in the study. If the study indicates an increase of 10% in the average per unit sales price between 2025 and 2026, the 2025 sales are given a positive adjustment of 10%.

DATE OF RATIO STUDY

The ratio study is updated anytime a new confirmed sale is added to the sample. Individual dates for the ratio study can be performed by sorting sales by date.

PURPOSE OF RATIO STUDY

The main purpose of the ratio study is to determine what inequities may exist in the current appraisal roll. If a land or improvement class shows a low ratio or high COD, the appraisal district should investigate the reason and take corrective action. Good judgement must be used in determining the corrective action needed. If the weighted mean ratio is 75%, it may be reckless to increase the land class 25% to increase the weighted mean ratio to 100%. The individual sales must be investigated to determine if there are outliers that might give an invalid finding. Sales determined not to be typical to the sample as a whole should not be used in rebuilding a cost schedule. The ratio study will identify outliers in the PVS which need to be protested.

USE OF THE RATIO STUDY IN THE PROTEST OF THE PVS

The internal ratio study is a valuable tool in correcting excessive valuations in the PVS. The PVS and the internal ratio study should have a similar finding. If they do not, the reason will appear in the internal ratio study. If the median per acre sales price for a land class of $500 per acre and 3 sales out of 9 appear in the PVS with values over $600 per acre, the Comptroller's finding is possibly invalid and the sales should not be included in the study.

USE OF THE RATIO STUDY IN DEFENDING APPRAISAL DISTRICT VALUES BEFORE THE ARB

The internal ratio study is a valuable tool in defending appraisal district values before the ARB. Before any informal hearing for ARB hearing, the appraisal district will mail the ratio study for the class of property that is under protest. This information will provide the property owner the information he can use to protest over market value or unequal to similar properties and the appraisal district uses the same ratio study to defend the value.

APPRAISAL ACTIVITIES

INTRODUCTION

APPRAISAL RESPONSIBILITIES

The chief appraiser is responsible for collecting and maintaining property data for classification, valuation, and other purposes. The accurate valuation of real and personal property requires a physical description of all the relevant characteristics of the property. Data collection includes field inspection of the property as well as data entry collected into the computer system. The goal of the Hudspeth Appraisal District is to field inspect all properties each year in order to note any changes in property from the previous year. Some isolated properties may not be field inspected each year because of logistics, the inability to get access to the property from the owner. The town site areas and the developed rural subdivisions are field inspected each year. If access to property is not provided, the value of property is estimated based on the best information available on the property.

APPRAISAL RESOURCES

The appraisal activities are conducted by 2 appraisers (chief appraiser and staff) and some appraisal functions are done by Eagle Appraisal and may include field inspections and ratio study analysis. The collection staff does assist appraisal staff with data entry. Thomas Y. Pickett & Co. provides appraisal on utility property (Category J) and some Industrial Property (Category F2 & L2). The data is entered into the Computer Mass Appraisal System (CAMA). The data is printed on an appraisal record card. Other data used includes but is not limited to maps, sales information, independent fee appraisals, OSSF permits, photographs of buildings, income and expense information, cost information, or anything else that may be relevant to the valuation of property.

PERFORMANCE TESTS

SALES RATIO STUDIES

The major tool used by the appraisal district to measure and improve performance is the internal ratio study. Confirmed Sales when received are sorted by property class and placed on a spreadsheet. The spreadsheet allows appraisal staff to determine level of appraisal and uniformity of appraisal in order to determine where corrections are needed. The ratio study includes the date of sale, sales price, PIDN (allows sorting by neighborhood), square footage and acreage, sales price, time and other adjustments when justified. Deed of Trust information may be used with a positive 10% factor for the estimated amount of down payment. Independent appraisals (normally from the most recent PVS) may be used in the study.

MANAGEMENT REVIEW PROCESS

Comparisons are made between property class and defined neighborhoods. The primary purpose of the review is to determine that proposed values are uniform and accurate between property classes and neighborhoods. Problems if detected are correct and then tested again.

INDEPENDENT PERFORMANCE TEST

The Property Tax Assistance Division of the Texas Comptroller of Public Accounts once every two years conducts a property value study (P VS) in order to determine the taxable value for school districts and to determine the accuracy and uniformity of the appraisals performed by the appraisal district. In the years a PVS is not performed, a study of appraisal district methods and standards is performed.

The PVS findings for Hudspeth County school districts are used in the state funding of local education. An invalid finding (low property values) will result in less state funding for our local school districts.

The PVS is reviewed by the chief appraiser and incorrect or invalid information is protested if needed by each school district.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of the last inspection, extent of that inspection and the appraiser responsible are listed on the appraisal record. Any other relevant information is also listed on the appraisal card.

Office Review

Office reviews are completed on properties where information has been received from the owner of the property. In most instances, a field inspection will be required. A property that has been protested is considered reviewed, because of the nature of the hearing and the evidence reviewed during the process.

Performance Test

Ratio Studies are completed on a continuous basis. Field inspections are sometimes required to ensure the data is accurate.

RESIDENTIAL VALUATION PROCESS

INTRODUCTION

SCOPE OF RESPOSIBILITY

The appraisal staff is responsible for developing equal and uniform market values for residential improved and vacant property. There are around 1,268 residential properties and 26,666 vacant lots.

The chief appraiser and one staff person are the only appraisers of residential property and vacant lots.

The appraisal staff collects data for CAMA from the Market Approach to value.

VALUATION APPROACH (MODEL SPECIFICATION)

AREA ANALYSIS

The appraisal staff uses all data which may pertain to Hudspeth County in order to obtain an economic outlook on the local real estate market. Such data includes but is not limited to demographic patterns, income patterns, general trends in prices and rents, interest rates, and the availability of property. Information comes from data obtained from real estate publications, the financial press, and information obtained by the appraisal district in the form of questionnaires mailed to property owners.

NEIGHBORHOOD AND MARKET ANALYSIS

Neighborhood analysis is the examination of how physical, economic, governmental and social influences affect property values. These forces are used to identify, classify, and stratify comparable properties into smaller unit known as neighborhoods. Residential valuation and neighborhood analysis is conducted for the entire county.

Neighborhood analysis identifies properties that share a common trait. Examples would be the towns of Dell City, Fort Hancock, and Sierra Blanca. Others would be areas defined by plats such as Fort Hancock East, Deer Mountain, Sunset Ranches and others.

A neighborhood can be defined as a geographical area where the properties physical, economic, governmental and social forces are uniform and similar. Neighborhoods can be defined by desirability, amenities available, and supply and demand. Neighborhoods can change in time because of factors previously mentioned. Each residential neighborhood will carry the same land class with some adjustments for topography, view, and size. The unit sales are similar inside a neighborhood; however, there are exceptions which must be taken in consideration such a property over-built for a neighborhood.

HIGHEST AND BEST USE ANALYSIS

The highest and best use of property is the reasonable and probable use that supports the highest value at the date of appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to the maximum. The highest and best use of residential property is almost always residential. Although there are no zoning restrictions in Hudspeth County, residential properties are normally clustered together. Some rural subdivisions have restrictive covenants determining the use and type of property allowed. Conditions may change whereas a residential property may be used as a small office but the essential nature of the building is still residential.

PERFORMANCE TESTS

SALES RATIO STUDIES

SOURCE OF SALES/APPRAISALS

Sales are obtained from sales questionnaires mailed either by the comptroller or the appraisal district. Sales obtained from fee appraisers and deed records are also used. Due to lack of sales, independent appraisals and Deed of Trust information are used and adjusted to reflect an estimated sales price that may be used.

RATIO STUDY FORMAT

Comparisons are made between property class and defined neighborhoods. The primary purpose of the review is to determine that proposed values are uniform and accurate between property classes and neighborhoods. Problems if detected are correct and then tested again. Each sample in each class is identified by PID, TDC code, property description, date of sale, sales price, adjustment, adjusted price, size of improvements or size of vacant land, sales price by unit, CAD value, and CAD ratio to sales price. The weighted mean ratio, the median level of appraisal and the Cod are calculated for the property class.

TIME ADJUSTMENTS

Older sales adjusted for time of sale may be used in the internal ratio study. The time adjustment is calculated by using the average unit price for a year compared to the average unit price in the most recent year is used in the study. If the study indicates an increase of 10% in the average per unit sales price between 2025 and 2026 the 2025 sales are given a positive adjustment of 10%.

DATE OF RATIO STUDY

The ratio study is updated anytime a new confirmed sale is added to the sample. Individual dates for the ratio study can be performed by sorting sales by date.

PURPOSE OF RATIO STUDY

The main purpose of the ratio study is to determine what inequities may exist in the current appraisal roll. If a land or improvement class shows a low ratio or high COD, the appraisal district should investigate the reason and take corrective action. Good judgement must be used in determining the corrective action needed. If the weighted mean ratio is 75%, it may be reckless to increase the land class 25% to increase the weighted mean ratio to 100%. The individual sales must be investigated to determine if there are outliers that might give an invalid finding. Sales determined not to be typical to the sample as a whole should not be used in rebuilding a cost schedule. The ratio study will identify outliers in the PVS which need to be protested.

USE OF THE RATIO STUDY IN THE PROTEST OF THE PVS

The internal ratio study is a valuable tool in correcting excessive valuations in the PVS. The PVS and the internal ratio study should have a similar finding. If they do not, the reason will appear in the internal ratio study. If the median per acre sales price for a land class of $500 per acre and 3 sales out of 9 appear in the P VS with values over $600 per acre, the Comptroller's finding is possibly invalid and the sales should not be included in the study.

USE OF THE RATIO STUDY IN DEFENDING APPRAISAL DISTRICT VALUES BEFORE THE ARB

The internal ratio study is a valuable tool in defending appraisal district values before the ARB. Before any informal hearing for ARB hearing, the appraisal district will mail the ratio study for the class of property that is under protest. This information will provide the property owner the information he can use to protest over market value or unequal to similar properties and the appraisal district uses the same ratio study to defend the value.

COMMERCIAL VALUATON PROCESS

INTRODUCTION

APPRAISAL RESPONSIBILITY

All commercial property in Hudspeth County is appraised by appraisal staff.
Commercial property is appraised at market value as are other types of property. Schedules are based on the schedules used by the comptroller modified for local conditions. There are only 337 commercial properties in the county out of a total parcel count of 59,041. The 2026 total value for this category is $7,589,690 which represents only .98% of the total countywide appraisal base.

APPRAISAL RESOURCES

Improved appraisals are categorized according to property types such as retail store, motel, warehouse, and such. There are few viable commercial properties in Dell City and Fort Hancock. The majority of commercial properties are found in Sierra Blanca. There are many commercial properties in Dell City, Fort Hancock, and Sierra Blanca that have been vacant for years with little because of the lack of demand. Maintenance of these properties normally has been neglected for years.

Because of the small size of the communities, there is not much data for commercial property in Hudspeth County. The appraisal district follows the same procedures to confirm sales as they do with residential property. Because of the lack of sale information on commercial property, the appraisal district includes independent fee appraisals if available and appraisals used in the comptroller's PVS to determine accuracy and uniformity of appraisal. Income and expense information is almost nonexistent. If available, income and expense information is used as part of the appraisal process.

PRELIMINARY ANALYSIS

The internal ratio for commercial normally consists of PVS appraisals. Local value should track closely to the values included in the PVS. If available, income and expense information will be used in the appraisal of commercial property. There are a limited number of commercial sales of properties. Most of these property’s sale for very little or almost need to be completely restarted as a different business so it can be viable and useful for the small communities involved.

VALUATION APPROACH (MODEL SPECIFICATION)

AREA ANALYSIS

Data on economic forces such as demographic patters, employment, income, interest rate, and availability of property is taken into consideration. Vacant building with neglected maintenance is a good indication of an over-supply of existing commercial property.

NEIGHBORHOOD ANALYSIS

There are basically three neighborhoods for commercial property in the county. These are Dell City, Fort Hancock, and Sierra Blanca. Dell City is a farming community with a declining population which has resulted in a depressed commercial real estate market. Local residents will travel the 90 miles to El Paso or Carlsbad for most of their retail needs. Fort Hancock is growing faster than the other areas of the county; however, there has not been an increase in the demand for commercial properties. The reason for this is close proximity to Fabens and El Paso. Most of commercial value for Fort Hancock is located on the 1-10 interchange. Sierra Blanca has best job market in the county with almost all jobs being government related. These jobs are provided by the U. S. Border Patrol, Hudspeth County, the Sierra Blanca I. S. D. and a private prison. The majority of commercial value in the county is located in Sierra Blanca; however, there has been little demand for commercial property. Many people having jobs in Sierra Blanca have chosen not to live in the community and residents have chosen to travel to Van Horn or El Paso for their shopping needs. There are many commercial properties that have been vacant for years. The maintenance of these properties has been neglected. Economic development in Sierra Blanca in the last 20 to 40 years has included nuclear waste, sewer sludge, and private prisons.

HIGHEST AND BEST USE ANALYSIS

The highest and best use is the most reasonable and probable use that generates the highest present value of real estate as of the date of appraisal. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and if the site was still vacant. This assists in determining if the existing improvements have more than one use. In most cases, the current use is the highest and best use.

MARKET ANALYSIS

The district does a market analysis to determine market forces affecting supply and demand. A large number of poorly maintained vacant commercial buildings and the lack of new construction is evidence that supply has far exceeded the demand for commercial real estate in Hudspeth County.

DATA COLLECTION/VALIDATION

Data validation is done on a continuous basis. Sales information from any sources and income and expense information is used when available. All information collected y the appraisal district is open to the public unless the information is confidential at the request of the person providing the data.

COST SCHEDULES

The cost approach to value is typically used to appraise improved commercial property using a comparative unit approach. Appraisal district cost schedules are developed using the adjusted schedules used by the Comptroller of Public Accounts (Marshall & Swift Valuation Service) adjusted to local conditions. The schedules determine the replacement cost new (RCN) depreciated for effective age, physical condition, and any other factor affecting the property. Additional factors can be applied for various forms of obsolescence. The sales comparison approach is used to determine land value.

INCOME MODELS

The income approach can be applied to those properties considered as income-producing properties. The income approach involves income data analysis normally received from property owners. The information would include economic rent, vacancy, and expenses reflecting in the following formula:

Value = Net Operating Income/Cap Ratee

FIELD REVIEW

The field review includes the date of the last inspection, the appraiser responsible for the inspection, field notes and all other important information related to properties being inspected, which will be entered into the computer. A field review is almost always required. If access to the property is not possible, a value estimate is given based on the best information available. This would include, but not limited to available aerial photographs of the structure. The vast majority of commercial properties are located in the townsite areas of Dell City, Fort Hancock and Sierra Blanca.

INDUSTRIAL VALUATION PROCESS

INTRODUCTION

APPRAISAL RESPONSIBILITY

Appraisal district staff is responsible for the appraisal of property reported to the Comptroller of Public Accounts as Category F2 - Industrial Real Property or L2 - Industrial Personal Property. Thomas V. Pickett & Co. may be used for complex commercial properties. Appraisal Resources

Personnel

Because of the low number of industrial properties in the appraisal district, appraisal district staff is responsible for developing uniform and fair values for this type of property. The appraisal district may use Thomas Y. Pickett & Co. to appraise complex properties.

Data

The appraisal district or contract appraisal staff inspects the properties to obtain information about buildings, site improvements, process and shop equipment, and various items of personal property. The appraisal district staff or contract appraisal staff obtains information from the property owners concerning the cost to purchase, install, and construct items of real and personal property. The property owner will almost always be the best source of information for this type of property. The individual characteristics of the property being appraised are the main factors that determine the appraised value.

VALUATION APPROACH

Area Analysis

Regional considerations are not important. There is not property which would be considered as exclusively industrial land in Hudspeth County. The most important factors are amenities available to the land such as infrastructure. The same procedures are used for industrial properties as are used to appraise other types of properties.

Neighborhood Analysis

Industrial properties do not have type of generic that is appropriate for neighborhood analysis.

Highest and Best Use Analysis

The highest and best use of real or personal property is the most reasonable and probable use of the property on the date of appraisal that is physically and financially feasible, legal, and that derives maximum production from the property. The current use of industrial properties in Hudspeth County is the highest and best use.

Market Analysis

Market analysis is the basis for finalizing value estimates for this type of property. The type of industrial property located in Hudspeth County is unique in nature and difficult to compare to similar properties. Because of the single use purpose of industrial real estate in Hudspeth County, these properties would have little value except for the current use.

Main items of personal property, such as furniture and fixtures, computers, mobile machinery and equipment, and vehicles are generic in construction, but individual characteristics may affect value such as usage, maintenance, and obsolescence may have an effect on the final value estimate. Cost data provided on the property by rendition or other reliable information is used for the valuation of plant.

SOURCES OF DATA

Most of the information for the valuation of this type of property has been provided by the property owner. This would include date of acquisition and original cost.

BUSINESS PERSONAL PROPERTY VALUATION PROCESS

INTRODUCTION

APPRAISAL RESPONSIBILITY

Business personal property reported to the Comptroller as Category Ll or L2 represents such a small portion of the overall value the category is not tested in the PVS. For 2026 there are only 143 L1 - Commercial Personal Property accounts with a total value of $7,090,695 which represents .52% of the total appraised roll. There are 61 L2 - Industrial Personal Property accounts with a value of $7,035,010 which represents .62% of the total appraisal roll.

APPRAISAL RESOURCES

Most of the business personal property accounts are appraised by appraisal district staff. Almost all industrial personal property accounts are performed by Thomas Y. Pickett & Company.

Highest and Best Use Analysis

The highest and use of property is the reasonable and probable use that supports the highest present value on the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive. The highest and best use of business personal property is normally the current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are part of the district's appraisal manual and are reviewed annually.

Sources of Data

Sources of data includes but is not limited to physical inspection of property, yellow pages, the local newspaper, property renditions, and all other relevant information.

Leased and Multi-Location Assets

The primary source for this property is by property owner renditions and field inspections. In most instances, a separate account is created for each location. An exception would be leased equipment located at separate businesses inside the same taxing district. The situs addresses of equipment is located in the permanent file.

VALUATION AND STATISTICAL ANALYSIS

Cost Schedules

Cost schedules are developed by property type. Cost schedules are developed from renditions and published guides. Normally used when property is not rendered or as check on rendered values.

Depreciation schedule and Trending

The reported cost new reported by the property owner when available is depreciated by the remaining economic life of the asset. The Hudspeth Appraisal District does not trend values. Trending does not always take into consideration such factors as obsolescence. The depreciation tables are part of the appraisal district cost schedules. Different schedules are used on long life assets, average life assets, short life assets, and vehicles. Similar businesses are compared to each other to determined uniformity of appraisal.

RATIO STUDIES

Every other year the Comptroller of Public Accounts (PTAD) performs a ratio study to determine the level of appraisal for most categories of property. Because of the low number of business personal property account and the small amount of value, business personal property is not tested in Hudspeth County and all of the taxing units receive local value in this category.

LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions.

l. The appraisal was prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of property appraised was performed by appraisal staff as resources and time allowed.
3. Validation of sales transactions was by questionnaires, independent appraisals, deed information, and sources considered reliable.
4. I am the only person responsible for signing of this certification.
5. A copy of the district's latest ratio study results can be obtained at our office located at 103 W. Millican Sierra Blanca, Texas 79851.

Certification Statement:

"I, Adolfo M. Ramirez, Chief Appraiser of the Hudspeth Appraisal District, solemnly swear that I have made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Adolfo M. Ramirez RPA
Chief Appraiser
August 1, 2026
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