

# Board of Directors General Policy & Policies for Public Access (Revised January 2024)

Hays Central Appraisal District

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#### **Dear Property Owner:**

We want you to be informed about the Hays Central Appraisal District and your rights as a property owner. Here you will find information on the Board of Directors' policies and procedures for access to the Board of Directors, assistance for non-English speaking and disabled persons and resolution of complaints to the Board.

We trust that you will contact us if we can be of any assistance. The District's Taxpayer Assistance Department can answer questions and serve your needs on most matters that do not require Board attention. The office is open to you Monday through Friday from 8:00 a.m. to 5:00 p.m.

Sincerely,

Joe Castillo, Board Chairman

Board of Directors: Jeff Aylstock, Vice Chair Jane Hughson, Secretary Jenifer O'Kane, Tax Assessor-Collector Meredith Schawe, Director Nathan Cross, Director Nora Puente, Director

Chief Appraiser: Laura Raven

# Hays Central Appraisal District

## **Mission Statement**

To provide professional, respectful, and courteous service to the public and our entities while producing an accurate, complete and equitable appraisal roll in a timely manner.

#### **Texas Property Tax Calendar**

January 1: Date that determines taxable value.

January 31: Last day to pay property taxes without penalty and interest.

April 1: Last day for business personal property owners to file renditions or to request an extension.

<u>May 15<sup>th</sup></u>: Deadline for filing written protests to the Appraisal Review Board, or by the 30<sup>th</sup> day after a Notice of Appraised Value is mailed to the property owner, whichever is later.

October: Tax bills are usually mailed during this month.\*

#### \*HCAD does not set tax rates or collect taxes.

Tax rates are set by taxing entities. For information about your tax rates and/or payments please contact the taxing entities directly, the Hays County Tax Assessor-Collector's office at (512) 393-5545 or <a href="https://hayscountytx.com/departments/taxoffice/">https://hayscountytx.com/departments/taxoffice/</a>. After August 7<sup>th</sup> of each year you can visit <a href="https://www.texas.gov/living-in-texas/property-tax-transparency/">https://www.texas.gov/living-in-texas/property-tax-transparency/</a> for in-depth information on the tax rate setting process.

#### **General Information**

The Hays Central Appraisal District (HCAD), by law, appraises taxable property for the benefit of the county, cities, school districts and special districts that set tax rates and levy property taxes within district boundaries.

**HCAD** does not set tax rates or collect taxes. The district appraises more than 125,000 property parcels annually. The legislature has determined that an appraisal district's primary function is to appraise property for tax purposes. The district also administers exemptions and special appraisals and determines the taxable situs of property. The Chief Administrative Officer of the appraisal district is the Chief Appraiser.

The governing body of HCAD is the district's Board of Directors. The law also authorizes an Appraisal Review Board to be selected which hears property owner protests regarding values.

# **Board of Directors**

The appraisal district is governed by a board of directors. The county tax assessor-collector serves ex officio. Beginning January 2024 five directors will be appointed by the taxing entities and three directors are elected at the general election. From July 2024 through December 2024 the board will be comprised of ten members. Board members select and hire the Chief Appraiser, adopt the annual district budget and ensure the district follows policies and procedures required by law. *The Board of Directors does not appraise property or make decisions affecting the appraisal records.* 

## Board Meetings and Public Access to the Board of Directors

The Board typically meets on the third Thursday of each month at 4:00 p.m. at the Hays Central Appraisal District office located at 21001 N I35, Kyle, TX 78640. The agenda is posted on HCAD's website www.hayscad.com 72 hours in advance of the meeting.

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board concerning the policies and procedures of the Appraisal District and on any other issues within the Board's jurisdiction. Generally, the Board's statutory duties and authority involve:

- Adopting the district's annual budget
- Contracting for necessary services
- Hiring the Chief Appraiser and assigning responsibilities to the position
- Making general policy regarding the operation of the district

At each regularly scheduled meeting, the Chairman of the Board of Directors will welcome visitors and will allow up to five (5) minutes for each visitor to address the Board. Anyone wishing to address the Board is generally requested to sign in and identify the topic or agenda item they wish to discuss.

#### Interpreters

Property owners and others who don't speak English are encouraged to provide a personal interpreter. If a person cannot provide a personal interpreter, the district will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three (3) business days in advance of the meeting.

#### Access by Disabled Persons

District facilities allow access by disabled individuals. Accessible parking spaces are available on the north side of the district office. Individuals who need additional assistance for entry or access should notify the district at least three (3) business days in advance of the meeting.

# The Chief Appraiser and Property Appraisals

The Chief Appraiser is the Chief Administrative Officer of the appraisal district. The Chief Appraiser is the only employee of the Board and is selected and hired by the Board. She is directly accountable to the Board in the discharge of her duties and responsibilities. All other personnel of the appraisal district are employed by and accountable to the Chief Appraiser.

The Chief Appraiser may delegate authority to district employees as necessary. The Chief Appraiser and her staff appraise the properties within district boundaries.

Property Owner concerns about property appraisals should be addressed by written protest to the Appraisal Review Board.

## **Appraisal Review Board**

The Appraisal Review Board (ARB) by law is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The ARB members are by statute not employees of the appraisal district though they are selected by the Board of Directors. The ARB members are county property owners and serve two-year terms. The Appraisal Review Board's duties and a property owner's right to protest the appraisal of their property are more thoroughly explained in the pamphlets entitled Property Taxpayer Remedies that can be found at <a href="https://comptroller.texas.gov/taxes/property-tax/basics.php">https://comptroller.texas.gov/taxes/property-tax/basics.php</a>.

## **Taxpayer Liaison Officer**

The Taxpayer Liaison Officer handles public access issues. The Board of Directors appoint a person to the position. A property owner may file a complaint involving any matter which includes operations of the District, the Board, or the ARB; or the actions of any of the following persons: the Chief Appraiser, District staff, a member of the Board, or a member of the ARB. Matters outside the jurisdiction of the Board include property valuations, exemptions, or any other matter that may be protested to the ARB.

## **Policies for Resolving Complaints**

The Board will consider written complaints about the policies and procedures of the Appraisal District, Appraisal Review Board, the Board of Directors and any other matter within its jurisdiction. The Board will not consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the Appraisal Review Board as set out in the Texas Property Tax Code.

Complaints should be e-mailed to the attention of the Taxpayer Liaison Officer @ tlo@hayscad.com.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code. Until final disposition of a complaint, the Board shall notify the parties at least quarterly of the status of a complaint unless notice would jeopardize an investigation.