

Hemphill County Appraisal District  
General Board Policies for  
Public Access

Addendum to  
Hemphill County Appraisal District  
Board of Directors

Policies and Procedures

Adopted by the Board

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# **Hemphill County Appraisal District General Board Policies for Public Access**

## **Board of Directors**

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## **Office Location**

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## **Dear Property Owner:**

We want you to be informed about the Hemphill County Appraisal District and your rights as a property owner. This pamphlet contains information on the Board of Directors' policies and procedures for access to the Board, 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 appraisal office can answer questions and serve your needs on most matters that do not require Board attention. The office is open to serve you from 8:00 a.m. until 5:00 p.m. weekdays.

The Hemphill County Appraisal District appraises taxable property for Hemphill County, one city, three school districts, and two special districts that levy property taxes within the county's boundaries. The seven taxing units include:

- Hemphill County
- Canadian Independent School District
- Booker Independent School District
- Fort Elliott Independent School District
- City of Canadian
- Hemphill County Water District
- Hemphill County Hospital District

In 2020 the appraisal district appraised more than 73,000 real and mineral property parcels. The district also administers exemptions and special appraisals, such as productivity valuation of qualified agricultural land, and determines the taxable location of property. The chief executive officer of the appraisal district is the chief appraiser.

The governing body of the district is the appraisal district's Board of Directors. The appraisal district also has an appraisal review board (ARB), which hears property owner protests regarding values and other related matters.

## **Board of Directors**

The appraisal district is a political subdivision created by Texas voters to determine the market value of all taxable property in the county to be used by local taxing units in determining each property owner's tax bill.

The Board governs the appraisal district and consists of six (6) directors. Board members select the chief appraiser, adopt the annual district budget, select the ARB members, and ensure that the district follows policies and procedures required by state law and state rules.

The Board does not appraise property or make decisions affecting the appraisal records. Those duties rest with the chief appraiser.

The Board does not levy a tax on taxable property.

## **Public Access to the Board of Directors**

By Board policy, the Board of Directors provides the public with a reasonable opportunity to address the Board concerning the policies and procedures of the appraisal district and on any issue within the Board's jurisdiction. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting the district's annual operating budget;
- Contracting for necessary services;
- Hiring the chief appraiser and assigning responsibilities to the position;
- Making general policy regarding the operation of the appraisal district; and
- Appointing the appraisal review board (ARB) members.

## **Board Meetings**

At each regularly scheduled meeting, the Board Chair announces that each person wishing to address the Board on appraisal district policies, procedures, or issues may have time to speak on an agenda item or to make public comment. The Board Chair may set a time limit so that all may have an opportunity to speak and that the Board may timely conduct its meetings.

The Board Chair may expand the time limit as needed if the expansion does not affect the ability of the Board to complete its business and adjourn the meeting at a reasonable time.

The Board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district or the ARB and unrelated to any other issue under the Board's jurisdiction. [See Section 6.04(d), TaxCode.]

### **Interpreters**

If a person who does not speak English or communicates by sign language notifies the appraisal office at least three business days before the Board meeting, the appraisal district will provide an interpreter at the meeting. The person must indicate that he or she desires to address the Board and is unable to provide an interpreter.

### **Access by Disabled Persons**

The Board meetings are held at the appraisal district building at 223 Main Street in Canadian, Texas. The building has van accessible parking spaces for the handicapped and ramp access is available at the building entrance.

The Board / ARB meeting room is wheelchair accessible. A person who needs additional assistance for entry or access should notify the appraisal office at least three business days before the meeting.

### **Policies for Resolving Complaints**

The Board considers written complaints about the policies and procedures of the appraisal district, appraisal review board (ARB), the Board of Directors, and any other matter within its jurisdiction.

The Board *cannot* consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the ARB as set out in the Texas Tax Code. The Board has no authority to overrule the chief appraiser or ARB's decision on a value, a correction, or a protest.

Complaints should be addressed to the Hemphill County Appraisal District Board of Directors to the address on the first page of this pamphlet. At each regularly scheduled meeting, the Board will review any complaints, decide on a course of review and action, and set a timetable on the status of resolution, if any. 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 notifies the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation.

### **The Chief Appraiser and Property Appraisals**

The chief appraiser is the chief administrator of the appraisal office. The chief appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to district employees, as necessary.

The chief appraiser and staff appraise the properties in the appraisal district. A concern about property appraisal should be discussed first with the appraisal district's staff. Complaints that cannot be resolved at the staff level should be addressed by written protest to the ARB.

### **Appraisal Review Board**

The appraisal review board (ARB) is composed of local citizens of Hemphill County who are appointed to hear and resolve protests from property owners concerning appraisal of their properties. The ARB's duties and a property owner's right to protest the owner's property appraisal are explained in the Comptroller's *Property Taxpayer Remedies* and *Appraisal Review Board Manual*. Both of these are available at the Texas Comptroller's website, <http://www.window.state.tx.us/taxinfo/proptax/>. A copy of the Comptroller's *Property Taxpayer Remedies* is available at the taxpayer area in the front of the appraisal district office.

### **Tax Calendar**

**January 1:** Date that determines taxable value and homestead exemption status (Tax Code Sections 23.01).

**April 15:** Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Tax Code Section 22.23).

**May 31:** Deadline for filing written protests with the appraisal review board (or by the 30th day after a notice of appraised value is mailed to the property owner, whichever is later) (Tax Code Section 41.44).

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

**January 31:** Last day to pay preceding year's property taxes without penalty and interest (Tax Code Section 31.02).

*Note: This calendar shows the most important property tax; deadlines for appraisal districts, taxing units, and property owners. When the last day for performing an act falls on a Saturday, Sunday, or legal holiday, Tax Code Section 1.06 designates the deadline as the next regular business day. Check with the appraisal district office or tax office if a due date falls on the weekend or holiday.*

The Texas Comptroller provides *Property Tax Basics*, a guide on the entire property tax system