

Mitchell County Appraisal District
2112 Hickory Street
Colorado City, TX 79512-3448
325-728-5028
Email: mcad1@sbcglobal.net
Website: www.mitchellcad.org

Board of Directors: George Martin, Tommy Morris, Bob McNeal, Robert Cox, Cliff Shiller, Bruce Rich, Rick Alvarez, and Faye Lee (non-voting).

Chief Appraiser:
Kaye Cornutt

Dear Property Owner:

We want you to be informed about the Mitchell 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 of directors, assistance for non-English speaking and disabled persons, and resolution of complaints to the board.

We trust that you will contact the chief appraiser or the board of directors if we can be of any assistance.

The district's staff can answer questions and serve your needs on most matters that do not require board attention. The appraisal office has taxpayer public information materials and staff is available to answer questions at the appraisal office from 8 AM until 5 PM weekdays.

Sincerely,

George Martin
Chair, Board of Directors
Mitchell County Appraisal District

Adopted by the Mitchell County Board of Directors on 04-19-1990

Revised 03-13-2008

General Information

The Mitchell County Appraisal District appraises taxable property for the county, three cities, three school districts, and two specials that levy property taxes within the district's boundaries. The appraisal district appraises more than 18,000 property parcels. The district's primary function is to appraise property for property tax purposes. The appraisal district also administers exemptions and special appraisals and determines the taxable situs of property. The chief executive officer of the appraisal district is the chief appraiser.

Board of Directors

A board of seven directors governs the appraisal district. Board members select the chief appraiser, adopt the annual district budget, appoint the appraisal review board, and ensure that the district follows policies and procedures required by law. The board does not appraise property or make decisions affecting the appraisal records.

The appraisal district board of directors appoints the appraisal review board (ARB), which hears property owner protests regarding values and other related matters.

Public Access to the Board of Directors

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 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;
- * appointing appraisal review board members; and
- * appointing the taxpayer liaison officer.

Board Meetings

At each regularly scheduled meeting, the chair of the board of directors will announce that anyone wishing to address the board on appraisal district policies, procedures, or issues may have 15 minutes in which to do so. The chair may expand the speaker's time as needed if doing so will 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, the appraisal review board, or any other unrelated issue under the board's jurisdiction. The chairperson may limit repetitive comments.

Interpreters

The district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the chief appraiser at least three business days before 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 appraisal district's office building at 2112 Hickory Street in Colorado City has handicapped parking spaces in front of the building.

The board meeting room and ARB hearing rooms are also wheelchair accessible. A person who needs additional assistance for entry or access should notify the chief appraiser in writing at least three business days before the meeting.

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 Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, a correction, or a protest.

Complaints should be mailed to:

Chair, Board of Directors
Mitchell County Appraisal District
2112 Hickory Street
Colorado City, Texas 79512-3448

Hearing impaired persons who have a TDD telephone machine may call 325-728-5028 and have a complaint delivered to the board.

At each regularly scheduled meeting, the chief appraiser may report to the board on the nature of complaints and the status of resolution, if there are 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 is to notify 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 appraisal district staff appraise the properties in the appraisal district. If you have a concern about property appraisal, you should discuss it first with the appraisal district's staff. Complaints that cannot be resolved at the staff level should be addressed by written protest to the appraisal review board.

Appraisal Review Board

The appraisal review board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The appraisal review board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlet entitled *Taxpayers' Rights, Remedies and Responsibilities* published by the Texas Comptroller of Public Accounts and available at the appraisal district's office.

Tax Calendar

January 1: Date that determines taxable value and homestead exemption status.

April 15: Last day for property owners to file renditions or to request an extension.

April 30: Early protest deadline for residence homesteads (or the 30th day after a notice of appraised value is mailed to the property owner, whichever is later).

May 31: Deadline for filing written protests to the appraisal review board (or by the 30th 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.

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

MITCHELL COUNTY APPRAISAL DISTRICT
POLICY # 1990-01

Chapter 6 of the Property Tax Code requires the Board of Directors to adopt a policy for public access to the board, to inform the public of the board's duties, and to provide procedures for resolving complaints.

The Mitchell County Appraisal District Board of Directors hereby enacts the following policy to provide the public with a reasonable opportunity to appear before the board and speak on any issue within its jurisdiction. The board will provide a reasonable time during each board meeting for public comment on Appraisal District and Appraisal Review Board activities.

The board agenda will designate a time when the public may speak and will be listed as "public comments on activities of the appraisal district."

If the public wishes to make a written complaint to the board, the Chief Appraiser will receive the complaint for the board. The complaint will be handled by the board and any other action the board deems necessary.

To ensure receiving a response to a complaint, an individual or entity should file a written complaint with the Board of Directors. The Board will notify the parties to the complaint of the complaint's status at least quarterly until the complaint is resolved.

The Board will provide at the board meetings access for disabled and non-English speaking persons, and provide the public with information on the board's functions and complaint procedures. These complaints should not involve matters that a property owner may protest to the appraisal Review Board under Section 41.41 of the code.

The Appraisal District Board of Directors will provide access to their meeting through handicapped parking spaces and ground floor meeting rooms and elevators. The Board will furnish a translator for a non-English speaking person if he or she is unable to bring a friend or relative to translate. At this meeting a tape recorder will be used as handwritten minutes of the meeting may not be adequate.

Under Section 6.04 the board will prepare information of public interest that describes the boards functions and the procedures it has set up for filing and resolving complaints.

For public information the statutory duties of the Board are as follows:

1. Adopt the district annual operating budget.
2. Contracts for necessary services.
3. Hire the Chief Appraiser and assign responsibilities to the position.
4. Appoint Appraisal Review Board members.
5. Make general policy regarding operation of the Appraisal District, such as reappraisal programs and rules of procedure.

BOARD RESOLUTIONS AND POLICY CHANGES

June 12, 1980

Hospitalization and nominal life insurance comparable to county policies would be provided for Appraisal District employees.

December 28, 1981

Appraisal Review Board members would receive \$100.00 a day.

June 27, 1985

Employees would continue to receive 10 sick days per year and long term illnesses would be handled by the Board or Chief Appraiser per situation.

April 17, 1986

20 Day Notices would be sent to taxpayer if appraised value increased more than \$1,000.00.

April 24, 1986

Liability insurance was approved for Appraisal Review Board, Board of Directors and employees.

December 14, 1989

Public Access board policy was adopted.

Ag Advisory Board was set up as a three member board consisting of one member from ASCS office and two members being involved in agriculture. They would meet three times a year.

April 19, 1990

Chief Appraiser was appointed as Records Management Officer.

May 28, 1992

Appraisal District placed a \$3,000.00 limit per employee on health insurance premiums paid by district.

February 16, 1993

Resolution for Reappraising property was passed. Full county would be reappraised every three years and minerals, utilities and personal property every year.

September 17, 1996

The Appraisal District would charge \$.50 for each appraisal card, except in the instance of a taxpayer wanting a copy of his/her own property card.

May 13, 1997

Approved a Mitchell County Appraisal District Personnel Handbook.

December 18, 2000

Passed Resolution 2000-01. Acceptance and Renovation of building at 2112 Hickory Street, Mitchell County, Colorado City, Texas as Appraisal District Office.

October 8, 2001

Approved the use of Appraisal District Office as a voting site for public elections.

June 3, 2002

Reimbursement for health insurance was limited to \$425.00/month for Kaye Cornutt, \$350.00/month for Linda McSpadden and \$275.00/month for Melba Wilkes.

July 30, 2002

Approved doing collections for Colorado ISD and Lone Wolf Groundwater Conservation District.

December 30, 2002

Wildlife Management of 98% on 50 ac or more and 95% on 25 acres or less for WMPA was approved.

May 18, 2004

Amended mileage reimbursement to government rate.

December 29, 2005

Appraisal District would pay full health insurance premium regular full-time employees.

March 28, 2006

Board approved automatic drafts for utilities.