

General Information

The Mills Central Appraisal District appraises taxable property for the county, cities, and school districts in Mills County. There are seven total entities that levy taxes within the district's boundaries. MCAD's primary function is to appraise property for property tax purposes. The district also collects for and distributes the tax levy to the specific entities. The district also administers exemptions, special appraisals, and determines the taxable situs 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, which hears property owner protests regarding values and other related matter.

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.

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;
- Approving general policy regarding the operation of the appraisal district;
- Appointing Appraisal Review Board members.

Board Meetings

At each regularly scheduled meeting the chairperson of the board of directors will announce that anyone wishing to address the board on appraisal district policies, procedures, or issues may have five minutes in which to do so. The chairperson 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

MCAD's office at 901 Sixth Street has van accessible parking for the handicapped in front of the building. The board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the appraisal office, in writing at least three business days before the meeting, so the district can make compensation.

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:

Chief Appraiser
Mills Central Appraisal District
PO Box 565
Goldthwaite, TX 76844

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 is 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 his 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 pamphlets entitled *Taxpayers' Rights, Remedies and Responsibilities* and *The Appraisal Review Board*. Both of these pamphlets are 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 by the 30th day after a notice of appraised value is mailed to the property owner, whichever may be 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 may be later).

October: Tax bills are usually mailed during this month.

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

Mills Central Appraisal District
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