

Hood Central Appraisal District 2020 Annual Report

INTRODUCTION

Hood Central Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

MISSION

As public servants and taxpayers we strive to consistently appraise property and collect taxes for the taxing entities we serve, equally, uniformly and impartially in accordance to Texas Law, while attending to the taxpayers we serve in an efficient, considerate and respectful manner.

This will be accomplished by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

GOVERNANCE

The governing body of HCAD is a Board of Directors. The Board of Directors is appointed by the elected governing boards of the taxing entities that have property within the boundaries of Hood County. To be eligible to serve on the Board of Directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

The Board of Directors' primary responsibilities include the following

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's annual budget
- Contract for necessary services
- Appoint the Appraisal Review Board

- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The Chief Appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the Board of Directors. To serve on the Hood Central Appraisal District Review Board (ARB), an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The ARB is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid in determining typical practices and standards for agricultural activities in the district.

TAXING ENTITIES SERVED

The eleven (11) taxing jurisdictions within the boundaries of HCAD are:

- City of Granbury
- City of Lipan
- City of Tolar
- Hood County
- AMUD Defined Area
- Granbury ISD
- Lipan ISD
- Tolar ISD
- Bluff Dale ISD
- Glen Rose ISD
- Godley ISD

LEGISLATIVE CHANGES

Hood Central Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, HCAD responds in a timely manner updating records, forms and/or procedures.

PROPERTY DISCOVERY

- Visual field inspections
- Aerial photography
- Homestead/Agricultural applications
- City building permits
- Direct notification from property owner
- Local real estate professional
- Contractors, developers and sales professionals of new subdivisions
- Recorded instruments from courthouse and other local government
- Building plans
- Utility companies
- Mechanic's liens, Deeds of Trust and legal news
- Texas Department of Housing & Community Affairs reports (Manufactured Homes)
- TXDOT moving permits for manufactured homes
- Sales questionnaires and fee appraisals
- Newspapers, sales brochures and magazines
- Telephone directories

RECORDS AND DATA

Hood Central Appraisal District is responsible for establishing and maintaining records for approximately 71,219 parcels of real estate, income producing personal property, mineral, industrial and utility parcels located within the boundaries of Hood County. Each parcel record contains property ownership, descriptions, characteristics, location, special appraisal information and exemption information. All parcel information is verified and updated as necessary through field inspections. New construction is located, inspected and documented in to the appraisal records.

APPEAL INFORMATION

Following guidelines established by state law, notice of appraised value are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1,000 from what it was in the preceding year.
- The appraised value of the property is greater than the value rendered by the property owner.
- The property was not on the appraisal roll in the preceding year.
- The property has had an ownership change.

The Appraisal Review Board for the year 2020 had 821 cases. There were 1,186 no-shows and 1,161 accounts withdrawn. There were 897 accounts settled before any action before the ARB, for a total of 4,379 accounts filed in the tax year 2019.