

Keryn McMahan
Chairperson

Bud West
Vice Chairperson

Gary Daniel
Secretary

JC Mason
Member



Danny Cox
Member

Michael Medina
Member

Jim Runyan
Member

Codi McCarn
Chief Appraiser

901 Sixth Street
PO Box 565
Goldthwaite, Texas 76844
Phone (325)648-2253 Fax (325)648-3458
millscad@centex.net

2018 General Board Policy / 2017 Annual Report

January 1, 2018

Dear Property Owner:

We want you to be informed about the Mills Central Appraisal District and your rights as a property owner. The pamphlet contains information on the Board of Directors' policies and procedures for access to Board meetings, assistance for non-English speaking and disabled persons, and resolution of complaints to the Board. It also contains information about the District's end of year audit, ratio study analysis, and value information.

We trust that you will contact our office 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 District's office hours are 8 a.m. until 5 p.m. weekdays.

Regards,

Keryn McMahan, Chairperson
MCAD Board of Directors

Overview

General Information

The Mills Central Appraisal District appraises taxable property for the county, cities, and school districts in Mills County. There are six 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 taxing 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 appraisal district is its Board of Directors. The Appraisal Review Board is appointed by the Board of Directors and hears property owner protests regarding values and other related matters. It is separate from the appraisal district.

Board of Directors

A Board of seven directors governs the appraisal district. 6.03(a) of the Texas Tax Code states that to be eligible to serve on the Board of Directors a person must be a resident of the district and must have resided in the District for at least two years immediately preceding the date the person takes office. 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 and selecting the Appraisal Review Board's chairperson and secretary.

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 five 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 disabled persons 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 five business days before the meeting so the District can make appropriate arrangements.

Policies for Resolving Complaints

The Board will consider written complaints about the policies and procedures of the appraisal district, the Appraisal Review Board, the Board of Directors, or 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:

Mills Central Appraisal District
Attention: Chief Appraiser
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 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 his or her 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 booklets entitled *Property Tax Basics* and *Appraisal Review Board Manual*. Both of these booklets are available at the appraisal district's office or from the Texas Comptroller of Public Accounts at www.window.state.tx.us/taxinfo/proptax.

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:** Deadline for filing written protests to the Appraisal Review Board is by the 30th day after a notice of appraised value is mailed to the property owner.
- **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
901 Sixth Street
PO Box 565
Goldthwaite, Texas 76844
Phone (325) 648-2253
Fax (325) 648-3458
millskad@centex.net

New Owner Information

General Information:

- Properties receiving exemptions at the time of purchase will continue to receive the exemptions **only** through December 31st.
- New property owners eligible to receive the exemptions **MUST** submit an application to receive exemptions.
- Applications must be sent to the Appraisal District office no later than April 30th of the year after acquiring the property.

Homestead Exemption:

You may be eligible to receive a homestead exemption if:

- the property was your primary residence as of January 1st;
- the applicant provides a copy of applicant's Texas driver's license or Texas state-issued personal identification certificate showing the address of the property;
- the requirement to provide a driver's license or state-issued personal identification card does not apply to 1) a resident of a facility that provides services related to health, infirmity, or aging; or 2) an individual who is certified for participation in the address confidentiality program administered by the attorney general.

Age 65 or Older OR Disabled Exemption:

You may be eligible for over 65 or disabled person's homestead exemption, if, in addition to the items listed above you:

- are 65 years of age or older;
- are the surviving spouse of an individual who qualified for age 65 or older exemption and are at least 55 years of age;
- are a disabled veteran;
- are the surviving spouse of a disabled veteran, or
- are the surviving spouse of a veteran killed in action

In addition to the information listed above, an applicant who is not specifically identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership of an interest in the homestead.

Agricultural Appraisal:

If you have acquired property that has been receiving an Agricultural Appraisal and you believe that the land will still qualify, you **MUST** file a new application with the Appraisal District no later than April 30th of the year after acquiring the property. **Failure to do so will result in revocation of the agricultural appraisal.**

Remember, as a property owner, it is your responsibility to inform Mills Central Appraisal District of address changes, name changes, etc. Failure to receive appraisal notices, tax statements, or exemptions because of failure to notify us of correct name or address will not be a sufficient excuse for failure to timely protest your appraisal or abate the penalties for late payment of taxes.

Local Annual Report 2017

General Information

Mills Central Appraisal District is a political subdivision of the State of Texas. MCAD appraises property in Mills County for Mills County, Goldthwaite CISD, Mullin ISD, Priddy ISD, and the City of Mullin. Likewise, MCAD also collects taxes for these entities. The boundaries of several school districts overlap into Mills County; properties that fall into this overlap are also appraised by MCAD. These school districts include Brookesmith ISD, Comanche ISD, Hamilton ISD, Lometa ISD, and Zephyr ISD. MCAD does not collect taxes for these school districts.

The District consists of rural land, residential property, and businesses, and has utilities and wind energy generation. Mills County is 750 square miles and has a population of just under 5,000. There are approximately 9,200 parcels in the district.

2017 Certified Values

Entity	Market Value	Taxable Value
Mills County	\$1,597,362,489	\$578,752,099
Goldthwaite CISD	\$921,205,239	\$83,102,770
Mullin ISD	\$403,201,230	\$81,888,250
Priddy ISD	\$143,327,170	\$22,250,590
City of Mullin	\$10,212,860	\$4,878,830
Brookesmith ISD	\$17,756,590	\$3,410,160
Comanche ISD	\$353,940	\$65,940
Hamilton ISD	\$14,264,730	1,416,396
Lometa ISD	\$74,837,550	\$33,689,600
Zephyr ISD	\$14,194,030	\$3,668,940

Value Loss

Entity	2016 Market Value	Homestead Cap Loss	Production Loss	Exemption Loss
Mills County	\$1,597,362,489	\$5,164,150	\$984,952,320	\$140,023,880
Goldthwaite CISD	\$921,205,239	\$3,553,270	\$484,030,910	\$50,787,042
Mullin ISD	\$403,201,230	\$1,571,040	\$306,973,800	\$12,768,140
Priddy ISD	\$143,327,170	\$14,450	\$117,267,240	\$3,794,620
City of Mullin	\$10,212,860	\$652,890	\$298,500	\$4,382,640
Brookesmith ISD	\$17,756,590	\$24,240	\$13,672,240	\$649,950
Comanche ISD	\$353,940	\$0	\$288,000	\$0
Hamilton ISD	\$14,264,730	\$140	\$12,649,510	\$198,684
Lometa ISD	\$74,837,550	\$920	\$39,895,350	\$1,251,680
Zephyr ISD	\$14,194,030	\$0	\$10,175,090	\$350,000

Homestead Exemptions

There are several types of homestead exemptions for school taxes in the district:

- General homestead exemption (\$25,000)
- Disabled person's exemption (\$10,000 – in addition to general exemption)
- 65 or older exemption (\$10,000 – in addition to general exemption)
- Surviving spouse of individual who qualified for age 65 or older exemption
- Disabled veteran's exemption (varies depending on level of disability – in addition to general exemption)
- 100% disabled veteran's exemption and unemployability (full value of the property)
- Surviving spouse of disabled veteran who received the 100% disabled veteran's exemption
- Surviving spouse of veteran killed in action (100%)

In order to qualify for a homestead exemption, one must own the home and reside in it on January 1st of the tax year. A homestead exemption can include up to 20 acres. Application for a homestead exemption must be made to the chief appraiser by April 30 of the tax year; however, there are provisions in the tax code for filing a homestead application up to one year after the taxes would become delinquent.

2017 Tax Rates per \$100 of Value

Entity	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
Mills County	0.5752	0.11200	\$0.68720
Special Road & Bridge	0.1124	-0-	\$0.11240
Goldthwaite CISD	1.0400	0.37700	\$1.41700
Mullin ISD	1.0400	-0-	\$1.04000
City of Mullin	0.1648	-0-	\$0.16480
Priddy ISD	1.0400	-0-	\$1.04000
Brookesmith ISD	1.1700	0.075300	\$1.24530
Comanche ISD	1.1700	0.079730	\$1.24973
Hamilton ISD	1.1700	-0-	\$1.17000
Lometa ISD	1.0400	0.303000	\$1.34300
Zephyr ISD	1.0400	0.279600	\$1.31960

Rollback tax rate

The highest tax rate a taxing unit may adopt before requiring voter approval at an election is the rollback tax rate.

Collections

Mills CAD averages 98% collection rate across the district. Our practice is to work with taxpayers in order to collect taxes due to the entities. Collections are distributed to the entities, at a minimum, once per month. The District does not keep any portion of collected taxes, but rather disburses 100% to the entities.

MCAD Staff

MCAD has three employees; chief appraiser, collector/secretary and deputy collector/office manager. All employees are registered with the State of Texas as appraiser, collector, or both. Every employee is expected to attain certification in the appropriate field and attend continuing education to ensure licenses are up to date.

Ratio Study Analysis

The Property Tax Assistance Division conducts a bi-annual study to determine variance from market value. In 2017, the weighted mean showed values to be at these percentages of market:

<u>Category</u>	<u>Percentage Compared to Market Data</u>
Single Family Residence	86.60%
Vacant Lots	99.29%
Rural Land	84.90%
Commercial Property	96.87%

2017 Annual Audit Findings

Opinion given by Independent Auditor:

“In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mills Central Appraisal District, as of December 31,2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

According to the audit report the District has a surplus of \$61,468 from the original 2017 budget amount of \$376,683. The Board will determine the use of the surplus funds.

Property Taxpayer's Bill of Rights

- You have the right to equal and uniform taxation.
- You have the right to ensure that your property is appraised uniformly with similar property in your county.
- You have the right to have your property appraised according to generally accepted appraisal techniques and other requirements of law.
- You have the right to receive exemptions or other tax relief for which you qualify and apply timely.
- You have the right to notice of property value increases, exemption changes and estimated tax amounts.
- You have the right to inspect non-confidential information used to appraise your property.
- You have the right to protest your property's value and other appraisal matters to an appraisal review Board composed of an impartial group of citizens in your community.
- You have the right to appeal the appraisal review Board's decision to district court in the county where the property is located.
- You have the right to fair treatment by the appraisal district, the appraisal review Board and the tax assessor-collector.
- You have the right to voice your opinions at open public meetings about proposed tax rates and to ask questions of the governing body responsible for setting tax rates (i.e. county and school)
- You have the right to petition a local government to call an election to limit a tax increase in certain circumstances.
- You have the right to receive a free copy of the pamphlet entitled Property Taxpayer Remedies published by the Texas Comptroller of Public Accounts.

Mills Central Appraisal District standard procedure is to observe the same holidays as the county. The following are holidays for 2018:

New Year's Day	Monday, January 1
Martin Luther King Day	Monday, January 15
President's Day	Monday, February 19
Good Friday	Friday, March 30
Memorial Day	Monday, May 28
Independence Day	Wednesday, July 4
Labor Day	Monday, September 3
Columbus Day	Monday, October 8
Veteran's Day	Monday, November 12
Thanksgiving	Thursday, November 22 Friday, November 23
Christmas	Monday, December 24 Tuesday, December 25 Wednesday, December 26

The MCAD Board of Directors schedules regular meetings every month. The schedule for 2018 is as follows:

Tuesday, January 9
Tuesday, February 13
Tuesday, March 13
Tuesday, April 10
Tuesday, May 8
Tuesday, June 12
Tuesday, July 10
Tuesday, August 14**
Tuesday, September 12***
Tuesday, October 9
Tuesday, November 13
Tuesday, December 11

**Special meeting which includes a regular meeting and a special meeting due to a public hearing for budget.

*** Special meeting which includes a regular meeting and a special meeting due to a public hearing for Reappraisal Plan.

Document: 2018 General Board Policy/ 2017 Annual Report

Approved and adopted by Board of Directors on April 10, 2018.



Keryn McMahan

Chairperson

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C. J. ...
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