

General Information and Public Access

The Central Appraisal District of Johnson County, by law, appraises taxable property for the benefit of the county, cities, and schools that set tax rates and levy property taxes within District boundaries. The legislature has determined that an appraisal district's primary function is to appraise property for property tax purposes. The District also administers exemptions and special appraisals and determines the taxable situs of property.

The appraisal district does not set tax rates or collect taxes. Tax rates are set by taxing entities such as the county, cities, and school districts. For information about your tax rates and/or tax payments, please contact the taxing entities directly, or the Johnson County Tax Assessor/Collector's Office.

We are here to serve you and welcome the opportunity to answer any questions or concerns you may have.

The governing body of the Central Appraisal District of Johnson County is the Appraisal District's Board of Directors. The law also authorizes an Appraisal Review Board (ARB) to be appointed, which hears property owner protests regarding values and other related matters.

Board of Directors

A Board of five directors and one non-voting director governs the appraisal district. Board members select and hire the Chief Appraiser, adopt the annual district budget, appoint the Appraisal Review Board, and ensure the district follows policies and procedures required by law. The Board of Directors 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;
- Making general policy regarding the operation of the District;
- Appointing Appraisal Review Board members

Board Meetings

At each regularly scheduled meeting, the Chairman of the Board of Directors will welcome the visitors and will allow up to five minutes for each visitor wishing to address the Board. Anyone wishing to address the Board is requested to sign in indicating they wish to make comments.

Interpreters

Non-English speaking persons are encouraged to provide a personal interpreter. If a person cannot provide an interpreter, the District will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting.

Access by Disabled Persons

District facilities allow access by disabled individuals. Handicapped parking spaces are available at the front and rear entrance of the District office. Individuals who need additional assistance for entry or access should notify the district 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 the Appraisal Review Board's decision on a value, a correction, or a protest.

Complaints should be mailed to:

(Chief Appraiser, Taxpayer Liaison Officer, Chairman or Individual Board Member) Central
Appraisal District of Johnson County
109 N. Main Street
Cleburne, Texas 76033-4991

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 shall 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 Administrative Officer of the appraisal office. The Chief Appraiser is the only employee of the Board and is selected and hired by the Board, and is directly accountable to the Board in the discharge of his/her duties and responsibilities. All other personnel of the Appraisal District 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/her staff appraise the properties in the District. Property owner concerns about property appraisals should be discussed with the Appraisal District staff. Concerns 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 (ARB) by law is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The ARB members are by statute not employees of the Appraisal District, including the Board of Directors. They typically are county property owners selected by the Board of Directors to serve two year terms. The Appraisal Review Board's duties and a property owner's right to protest the appraisal of their property are more thoroughly explained in the pamphlet entitled *Property Taxpayer Remedies*. This pamphlet is available on the Comptroller's website at www.window.state.tx.us or at the District's office.