

# KENT COUNTY APPRAISAL DISTRICT

## GENERAL INFORMATION

The Kent County Appraisal District (KCAD) is, by law, responsible for appraising property for ad-valorem tax purposes for each taxing unit in its District. KCAD does not set tax rates. The Appraisal District also administers exemptions and special use appraisals.

## PUBLIC ACCESS TO THE BOARD OF DIRECTORS

It is the policy of the Board of Directors to provide the public with an opportunity to address the Board concerning the policies and procedures of the Appraisal District that are within the Board's jurisdiction. At each regularly scheduled meeting, the Chairman of the Board of Directors will welcome visitors and allow time for each visitor wishing to address the Board to do so.

## ACCESS BY DISABLED PERSONS

District facilities allow access by disabled individuals. Handicapped parking spaces are available at the front entrance of the District office. Individuals who need additional assistance for entry or access should notify the Chief Appraiser at least two (2) business days before the meeting.

## 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 two (2) 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.

## POLICY 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 value, a correction or a protest.

At each regularly scheduled meeting, the Chief Appraiser shall report to the Board on the nature of complaints, if any, and the status of complaint resolutions. Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

## Chief Appraiser and Property Appraisals

The Chief Appraiser is the Chief Administrative Officer of the appraisal district. The Chief Appraiser is selected and hired by the Board of Directors, and is directly accountable to the Board. 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.

## Appraisal Review Board

The Appraisal Review Board (ARB) is, by law, responsible for hearing and resolving protests from property owners concerning the appraisal of their properties. The ARB Members are, by statute, not employees of the Appraisal District. They are citizen members of the community appointed by the Board of Directors to serve two year terms. The Appraisal Review Board's duties and property owners' right to

Protest the appraisal of their property are more thoroughly explained in the pamphlet entitled Tax Payers' Rights, Remedies and Responsibilities available at your Appraisal District Office or on the Comptroller website ([www.window.state.tx.us](http://www.window.state.tx.us))

## Board of Directors

A Board of five directors governs the Kent County Appraisal District. The primary responsibilities of the Board generally include:

- Hiring the Chief Appraiser
- Establishing an appraisal office
- Adopting the District's annual operating budget
- Contracting for necessary services
- Making general policy regarding the operation of the District
- Appointing Appraisal Review Board members
- Appointing the Chairman and Secretary of the ARB
- Ensuring the District follows policies and procedures required by law.

**The Board of Directors does not appraise property or make decisions affecting the appraisal records.**

Kent County Appraisal District does not set tax rates. Tax rates are set by taxing entities such as the county, city, and school district. For information about tax rates please call the entities.

For information about your tax payments, please contact the Kent County Appraisal District at 806-237-3066.

## **TEXAS PROPERTY TAX CALENDAR**

**Jan 1** – Date taxable values and qualification for certain exemptions are determined.

**Jan 31** – Generally taxes due.

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

**May 1** – Appraisal notices mailed.

**June 1** – Last day for property owners to file protest with the ARB (or 30 days after notice of appraised value is delivered, whichever is later)

**July 25** – Date the Chief Appraiser must certify the tax roll to each Taxing unit.

**Sept 15** – Last day for BOD to adopt a budget

**October** – Tax bills are usually mailed during this month.

## **Board Members & Taxing Entity they Represent:**

Kent County: Robert Graham, Chairman  
Ray Hall  
Jayton-Girard ISD: Matt Herzog  
Steven Collins  
City of Jayton: Marsha Smith, Secretary

# **Kent County Appraisal District Board of Directors**

## **General Policy & Information Brochure**



### **Kent County Appraisal District**

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