



# **HAMILTON CENTRAL APPRAISAL DISTRICT**

**PO Box 352 \* 401 E. Main, Hamilton, TX 76531**

**Phone: 254-386-8945**

**Chief Appraiser: Codi McCarn, RPA/RTA/CCA**



## **2025 General Board Policy / 2024 Annual Report**

January 1, 2025

Dear Property Owner:

We want you to be informed about the Hamilton 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 the board of directors, assistance for non-English speaking and disabled persons, and resolution of complaints to the board. It also contains information about the districts 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 7:30 a.m. to 4:30 p.m. office closes at 5:00 p.m. Monday through Thursday and Friday 7:30 a.m. to 1:30 p.m.

Regards,

A handwritten signature in cursive script, likely belonging to the Chairperson of the Board of Directors.

Chairperson

HCAD Board of Directors

**Board of Directors**

**Jeff Seratt \* Todd Jordan \* Lloyd Huggins \* Vernon McCann \* Gary Haggard**

## **Overview**

### **General Information**

The Hamilton Central Appraisal District appraises taxable property for the county, cities, and school districts in Hamilton County. There are nine total entities that levy taxes within the district's boundaries. HCAD's primary function is to appraise property for property tax purposes. The district also collects and distributes the tax levy to specific entities. The district also administers exemptions, and 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 hears property owner protests regarding values and other related matters and is separate from the appraisal district.

### **Board of Directors**

A board of five 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 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. Board members select the Chief Appraiser, adopt the annual district budget, 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 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;

### **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**

HCAD's office at 401 E Main 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:

Hamilton Central Appraisal District  
Attention: Chief Appraiser  
401 E Main St.  
Hamilton, TX 76531

At each regularly scheduled meeting, the Chief Appraiser may report to the board on the nature of complaints and the status of the resolution, if there is any. Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code. Until the 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 the 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](http://www.window.state.tx.us/taxinfo/proptax).

### **Tax Calendar**

- **January 1:** Date that determines the 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 30<sup>th</sup> day after a notice of appraised value is mailed to the property owner, whichever maybe later).
- **May 31:** Deadline for filing written protests to the Appraisal Review Board (or by the 30<sup>th</sup> day after a notice of appraised value is mailed to the property owner, whichever maybe later).
- **October:** Tax bills are usually mailed during this month.
- **January 31:** Last day to pay property taxes without penalty and interest.

Hamilton Central Appraisal District  
401 E. Main Street  
Hamilton, Texas 76531  
Phone (254) 386-8945  
[chiefappraiser@usapathway.com](mailto:chiefappraiser@usapathway.com)

## **New Owner Information**

### **General Information:**

- Properties receiving exemptions at the time of purchase will continue to receive the exemptions **only** through December 31<sup>st</sup>.
- 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 30<sup>th</sup> 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 1<sup>st</sup>;
- the applicant provides a copy of the 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;
- 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 (even through Gift Deed) 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 30<sup>th</sup> of the year after acquiring the property. **Failure to do so will result in the revocation of the agricultural appraisal.**

**Remember, as a property owner, it is your responsibility to inform Hamilton 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 the 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 2024

### **General Information**

Hamilton Central Appraisal District is a political subdivision of the State of Texas. HCAD appraises property in Hamilton County for Hamilton County, Hamilton Hospital District, City of Hamilton, City of Hico, Hico Emergency Service District, City of Evant, Hamilton ISD, Hico ISD, Cranfills Gap ISD. Likewise, HCAD also collects taxes for these entities. The boundaries of several school districts overlap in Hamilton County; properties that fall into this overlap are also appraised by HCAD. These school districts include Evant ISD, Jonesboro ISD, and Goldthwaite ISD. HCAD does not collect taxes for these school districts.

The district consists of rural land, residential property, and businesses, and has utilities and solar energy generation. Hamilton County is 836 square miles and has a population of just under 8,300. There are approximately 14,000 parcels in the district.

### **2023 Certified Values**

Entity	Market Value	Taxable Value
Hamilton County	\$4,530,078,428	\$1,054,450,853
Hamilton Hospital District	\$3,465,014,192	\$985,124,959
City of Hamilton	\$300,673,388	\$235,172,343
City of Hico	\$182,487,488	\$130,899,855
Hico Emergency District	\$861,504,106	\$330,666,157
City of Evant	\$12,440,474	\$9,103,281
Hamilton ISD	\$2,526,331,849	\$621,165,587
Hico ISD	\$859,865,736	\$256,400,368
Cranfills Gap ISD	\$293,284,465	\$53,203,319
Evant ISD	\$426,600,156	\$73,903,393
Jonesboro ISD	\$314,574,982	\$51,587,754
Goldthwaite ISD	\$109,364,020	\$8,991,195

**Value Loss**

Entity	2024 Market Value	Homestead Cap	23.231 Cap	Production Loss	Exemption Loss
Hamilton County	\$4,530,078,428	\$124,694,650	\$17,232,222	\$2,937,270,791	\$211,452,480
Hamilton Hospital District	\$3,465,014,192	\$76,036,804	\$7,307,502	\$2,320,685,753	\$75,859,174
City of Hamilton	\$300,673,388	\$22,920,218	\$2,231,156	\$2,282,580	\$38,067,091
City of Hico	\$182,487,488	\$21,457,849	\$8,297,654	\$1,781,540	\$20,050,590
Hico Emergency District	\$861,504,106	\$46,960,377	\$9,864,918	\$372,614,522	\$26,227,014
City of Evant	\$12,440,474	\$1,494,181	\$1,178,268	\$274,490	\$385,254
Hamilton ISD	\$2,526,331,849	\$62,302,602	\$3,930,758	\$1,606,437,005	\$274,321,167
Hico ISD	\$859,865,736	\$46,960,377	\$9,864,918	\$442,524,548	\$81,952,264
Cranfills Gap ISD	\$293,284,465	\$2,732,630	\$120,176	\$228,657,255	\$6,434,137
Evant ISD	\$426,600,156	\$7,136,652	\$2,358,912	\$326,276,519	\$13,753,409
Jonesboro ISD	\$314,574,982	\$4,533,510	\$517,830	\$243,241,504	\$11,729,868
Goldthwaite ISD	\$109,364,020	\$1,028,879	\$439,628	\$90,133,960	\$8,154,763

**Homestead Exemptions**

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

- General homestead exemption (\$100,000)
- 65 or older exemption / Disabled person's 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 the level of disability – in addition to general exemption)
- 100% disabled veteran's exemption (full value of the property)
- Surviving spouse of a disabled veteran who received the 100% disabled veteran's exemption
- Surviving spouse of a veteran killed in action (100%)

In order to qualify for a homestead exemption, one must own the home and reside in it. 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.

**2024 Tax Rates per \$100 of Value**

Entity	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
Hamilton County	0.43000	-0-	0.43000
Hamilton Hospital District	0.10000	-0-	0.10000
City of Hamilton	0.49890	-0-	0.49890
City of Hico	0.40151	-0-	0.40151
Hico Emergency District	0.085295	-0-	0.085295
City of Evant	0.50239	-0-	0.50239
Hamilton ISD	0.75750	-0-	0.75750
Hico ISD	0.75520	0.10000	0.85520
Cranfills Gap ISD	0.66690	-0-	0.66690
Evant ISD	0.66690	-0-	0.66690
Jonesboro ISD	0.75520	-0-	0.75520
Goldthwaite ISD	0.66690	0.22410	0.89100

**Voter Approval Rate - 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**

Hamilton CAD averages a 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.

**HCAD Staff**

HCAD has five employees; chief appraiser, deputy chief appraiser, GIS/mapping, collector/secretary, and agricultural & wildlife appraiser. All employees are or will be registered with the State of Texas as appraisers, collectors, 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 2023, the weighted mean showed values to be at these percentages of the market:

#### **Hamilton ISD**

<b><u>Category</u></b>	<b><u>Percentage Compared to Market Data</u></b>
Single Family Residence	102%
Rural Land	85%
Ag Land	117%
Commercial Property	83%

#### **Hico ISD**

<b><u>Category</u></b>	<b><u>Percentage Compared to Market Data</u></b>
Single Family Residence	95%
Rural Land	96%
Ag Land	118%
Commercial Property	84%

#### **Cranfills Gap ISD**

<b><u>Category</u></b>	<b><u>Percentage Compared to Market Data</u></b>
Single Family Residence	N/A
Rural Land	95%
Ag Land	121%
Commercial Property	N/A

### **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 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 the 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.

The following are holidays for 2025:

New Year's Day	Wednesday, January 1
Martin Luther King Day	Monday, January 20
President's Day	Monday, February 17
Good Friday	Friday, April 18
Memorial Day	Monday, May 26
Independence Day	Friday, July 4
Labor Day	Monday, September 1
Columbus Day	Monday, October 13
Veteran's Day	Tuesday, November 11
Thanksgiving	Thursday, November 27
	Friday, November 28
Christmas	Wednesday, December 24
	Thursday, December 25
	Friday, December 26

The HCAD Board of Directors schedules regular meetings every month, if necessary, they will fall on the third Friday of each month and be held at 9 am. In accordance with the Texas Property Tax Code Sec. 6.04 (b) The board may meet at any time at the call of the chairman or as provided by board rule, but may not meet less often than once each calendar quarter. The schedule for 2025 is as follows:


Friday, January 17<sup>th</sup>  
Friday, February 21<sup>st</sup>  
Friday, March 21<sup>st</sup>  
Friday, April 25<sup>th</sup> (normal meeting falls on Holiday)  
Friday, May 16<sup>th</sup>  
Friday, June 20<sup>th</sup> – Proposed 2026 Budget submitted to BOD and Taxing Units  
Friday, July 18<sup>th</sup> – Approve 2026 Budget  
Friday, August 15<sup>th</sup> – Public Hearing on 2026 Budget Adoption (\*\*/\*\*\*)  
Friday, September 19<sup>th</sup>  
Friday, October 17<sup>th</sup>  
Friday, November 21<sup>st</sup>  
Friday, December 19<sup>th</sup>

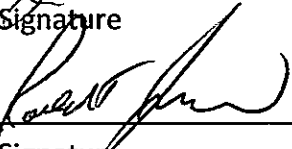
\*\*Special meeting which includes a regular meeting and a special meeting due to a public hearing for budget.

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

Document: 2025 General Board Policy/ 2024 Annual Report

Approved and adopted by the Board of Directors on NOVEMBER 15, 2024.

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Signature



# HAMILTON CENTRAL APPRAISAL DISTRICT

PO Box 352 \* 401 E. Main, Hamilton, TX 76531

Phone: 254-386-8945

Chief Appraiser: Codi McCarn, RPA/RTA/CCA



## 2025 HCAD HOLIDAY SCHEDULE

NEW YEAR'S DAY	WEDNESDAY, JANUARY 01
MARTIN LUTHER KING DAY	MONDAY, JANUARY 20
PRESIDENTS' DAY	MONDAY, FEBRUARY 17
GOOD FRIDAY	FRIDAY, APRIL 18
MEMORIAL DAY	MONDAY, MAY 26
INDEPENDENCE DAY	FRIDAY, JULY 4
LABOR DAY	MONDAY, SEPTEMBER 1
COLUMBUS DAY	MONDAY, OCTOBER 13
VETERANS' DAY	TUESDAY, NOVEMBER 11
THANKSGIVING	THURSDAY, NOVEMBER 27 FRIDAY, NOVEMBER 28
CHRISTMAS	WEDNESDAY, DECEMBER 24 THURSDAY, DECEMBER 25 FRIDAY, DECEMBER 26

Approved \_\_\_\_\_, 2024

Board of Directors

Jeff Seratt \* Todd Jordan \* Lloyd Huggins \* Vernon McCann \* Gary Haggard