

HOOD CENTRAL APPRAISAL DISTRICT

▶▶▶ Quarterly Property Tax Portal

October 2023 Volume 1, Issue 2

Upcoming Events

October 14, 2023

Nominations for Hood CAD board of directors due

October, 2023 (TBD)

Hood CAD Board meeting

October 30, 2023

Ballot for Hood CAD director appointments to be mailed

November 17, 2023

Anticipated Tax bill mailing

December 15, 2023

Votes for board of director appointments due

New Chief Appraiser

On August 18, 2023 the board of directors selected and hired a new chief appraiser for Hood County. Mr. Jeff Law started on Monday, September 18 and brings with him over twenty-five years of experience as a chief appraiser. Mr. Law has been in the property tax field for over 34 years and has served in several different capacities. Jeff served as President of the Texas Association of Appraisal District in 2013, and has been long a standing member of the Texas Association of Assessing Officers and the International Association of Assessing Officers. He is a certified property tax instructor for the State, and is certified to teach the following courses: Introduction to Property Tax Administration and Property Tax Appraisal, Mass Appraisal, Income Approach to Value, Uniform Standard of Professional Appraisal Practices, and Advanced Assessment and Collections. Mr. Law looks forward to expanding the communication opportunities with the taxing entities and the public.

2023 Tax Bill Mailing Delayed

Property tax bills usually go into the mail around October 1st every year. However, this year the mailing will be delayed and the tax bills will be mailed around November 17th. On August 21, 2023, the Granbury ISD school trustees voted to adopt a tax rate that was above the calculated "voter approval tax rate." As a result, GISD will hold a Tax Ratification Election on November 7, 2023. The purpose of this election is to provide Hood County voters the opportunity to determine what the final 2023 tax rate will be for GISD.

In an effort to minimize cost, the appraisal district will wait until after the election is complete to mail 2023 tax bills. If Hood CAD were to mail tax bills in October, those bills would reflect the GISD taxes based on the currently adopted tax rate. If voters choose the lower "voter approval rate" a revised set of tax bills would have to be mailed. This could result in taxpayer confusion and the possibility of refunding a portion of taxes to those that choose to pay from the first tax bill mailing.

The delayed mailing will not change any of the payment options for taxpayers. While property taxes are due upon receipt of the bill, property taxes will not be delinquent if they are paid by January 31, 2024. The appraisal district will work hard to communicate this change to the taxpayers and taxing units and minimize the cost and any confusion this change may cause.

NEWS

Tax collections at the end of September remained strong ending the collection cycle at 98.804% for the consolidated tax roll of all entities. This compares to 99.010% for the same period in 2022. Work will continue to collect those uncollected accounts using legal resources when necessary.

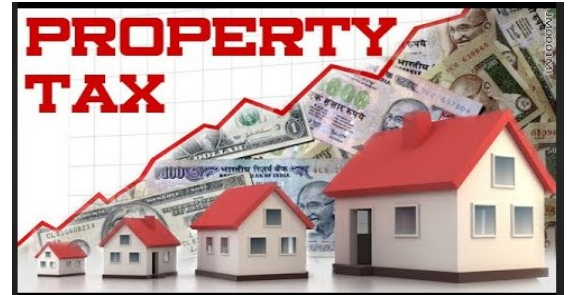
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Hood CAD Sees Record Number of Protest

In April of this year, the appraisal district mailed the annual appraisal notices for 2023. The purpose of the notice is to inform property owners of their new appraisal and provide them the opportunity to file a protest if they believe the value is excessive or incorrect. This year Hood CAD had a record number of protests filed for the 2023 tax season. The primary reason for the increase this year is due in part to the current real estate market and sale price trends. Property sale prices continue to increase year over year as demand continues to outpace supply. Values have been on the rise for the past several years and now are reaching levels that many have never seen in their lifetime.

For 2023, 7,471 protest were filed with Hood CAD by both property owners and property tax consultants (6,881 protests were filed in 2022). Tax consultants are individuals that advocate for property owners regarding their protests and property values for a fee. Of the more than 7,400 protest filed, Hood CAD staff were able to resolve 2,876 protest informally with property owners. Hood CAD will always work to find solutions in which the appraisal district and property owners can agree with. In addition to settling property value without a formal protest, property owners withdrew 1,246 protest. As a result, over 55% of all the protest filed were either resolved informally or withdrawn eliminating the need for a formal hearing before the Appraisal Review Board (ARB).



The remaining 3,349 protest were schedule for a formal ARB hearing. During the formal ARB hearing period, the ARB heard and made a final determinations on 2,232 property accounts. The remaining 1,117 accounts that were schedule for hearings, did not receive any final determination due to the fact that property owner did not appear for the hearing.

Meet the Staff.....

Paula Clements—Appraisal Director

Paula was hired by the Hood Central Appraisal District in November of 2003 soon after she moved to Hood County and made Granbury her new home. When she started out, she was a part time collections clerk and assisted the collections department with collecting taxes and assisting taxpayers.

Over the years she became interested in appraisal and was promoted to the appraisal department. Cresson and North Hood county became her territory and she appraised both residential and rural land. Once in the appraisal field, Paula completed her appraisal training and obtained the Register Professional Appraiser designation on August 1, 2009. In 2020 Paula was promoted to the appraisal director and oversees the day to day operations of the appraisal department.



Our 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."