

Dear Property Owner:

We at Armstrong County Appraisal District want you to be informed about your property taxes. We believe that the best solution to understanding the property tax system is education.

This Brochure contains information on the exemptions that are available, the filing deadlines for particular forms and links to websites for further information.

We will strive to ensure that your experience in our office will be informative and educational.

Our office hours are 8:00 a.m. to 5:00 p.m. Monday through Friday, closed from noon until 1pm, except for holidays. If you need assistance in filling an exemption form, a productivity application, a business personal property rendition or need to change your mailing address, please contact our office. We will be pleased to assist you.

Marissa Clement  
Chief Appraiser

## Texas Property Tax Calendar

- January 1:** Date that determines Taxable value and homestead exemption status.
- January 31:** Last day to pay property taxes without penalty and interest.
- February 1:** Date current year tax becomes delinquent.
- April 1:** Last day to file Business Personal Property Renditions.
- May 1:** Last day to file Productivity Applications. Last day to file Homestead Exemption Applications.
- May 31:** Deadline for filing written Protest 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 is later)
- July 25:** Deadline to certify value to the taxing jurisdictions.
- October:** Current year taxes statements are mailed.

# Armstrong County Appraisal District

**Our goal is to serve the public and its entities by providing an equal and uniform appraisal roll in an accurate and timely manner.**

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Appraisal District  
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Staff

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## **TAXING JURISDICTIONS**

Armstrong County  
Armstrong County R & B  
City of Claude  
Claude ISD M&O  
Claude ISD I&S  
High Plains Water District  
Panhandle Ground Water  
District

### **\*TAX RATES ARE NOT SET BY THE\* ARMSTRONG COUNTY APPRAISAL \*DISTRICT\***

Tax Rates are set by the taxing entities such as the county, cities, and school districts. For information about tax rates, please contact the entities directly.

## **BOARD OF DIRECTORS**

The Board of Directors for Armstrong County Appraisal District consist of five (5) individuals representing the taxing jurisdictions of Armstrong County, City of Claude, Claude ISD, High Plains Water District, and Panhandle Ground Water District.

Board members appoint the Chief Appraiser, adopt a budget for the operation of the district, appoint the Appraisal Review Board, and adopt the policies for the appraisal District.

## **PUBLIC ACCESS TO THE BOARD OF DIRECTORS**

The Board will consider written complaints about the policies and procedures

of the Appraisal District, the 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 Property 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.

Any written complaint of the ARB or appraisal district must contain at a minimum the following information: (1) the name and contact information of the complainant; (2) a statement describing the nature of the complaint; (3) a statement of the facts underlying the complaint; and (4) the specific relief requested. Any complaint that does not contain all four requirements shall be returned to the complainant for amending. The Chief Appraiser shall conduct a conference with the complainant and respond in writing to the complaint no later than the tenth (10<sup>th</sup>) business day following his or her receipt of the complaint. The complainant may appeal the Chief Appraiser's response to the Board by filing a written appeal not later than the fifth (5<sup>th</sup>) business day following receipt of the Chief Appraiser's response or upon expiration of the Chief Appraiser's deadline for issuing a response if one has not been issued. The Board at a future Board meeting as determined by the Chairman shall hear such appeal.

## **ACCESS BY DISABLED PERSONS**

The Armstrong County Appraisal District is located at 114 Trice St. Claude, Texas and has van accessible parking spaces available for the handicapped.

## **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.

## **CHIEF APPRAISER**

The Chief appraiser is the Chief administrator of the appraisal district. The Chief Appraiser is appointed by the Board of Directors. All other personnel of the District are employed by and accountable to the Chief Appraiser. Armstrong CAD contracts the Real Property, Personal, and all Utilities with Pritchard & Abbott Inc.

## **APPRAISAL REVIEW BOARD**

The Appraisal Review Board consist of three (3) individuals who represent all areas of Armstrong County. The ARB by law is responsible for hearing and resolving protest concerning property appraisals. The ARB members are not employees of the Appraisal District. They are property owners in the District and are selected by the Board of Directors to serve two (2) year terms. Their duties and responsibilities are more thoroughly explained in a pamphlet entitled Property Taxpayer Remedies available at the Appraisal District.