

TAXPAYER ASSISTANCE

GOALS

General

While the Tyler County Appraisal District is not required to employ a Taxpayer Liaison Officer (TLO), it shall be the goal of the District to assist taxpayers/property owners on a proactive basis to improve communications and relations for the benefit of the property tax process. The Chief Appraiser, or his designee, shall be responsible for administering the public access and ARB complaint functions of the District and in resolving disputes between property owners and the District that fall under the jurisdiction of the Board. The Chief Appraiser is also responsible for improving relationships with the public and assisting the public with their information needs.

Public Access Functions

The Chief Appraiser shall be responsible for administering the public access functions required by Property Tax code Section 6.04(d) and (e) as outlined in this section.

Appraisal Review Board (ARB)

The Chief Appraiser is responsible for receiving the survey forms prescribed by the Comptroller's Office that provide the public the opportunity to offer comments and suggestions concerning the ARB as outlined in Property Tax Code Section 5.013. The information will be compiled in an annual report prepared and published by the Comptroller's Office. This survey form must be provided to each property owner at or before each ARB protest hearing.

Reports to the Board of Directors

The Chief Appraiser shall include in his monthly report to the Board of Directors an update on the status of comments and suggestions filed concerning the ARB operations and the status of any complaints received.

While a complaint is investigated, the Chief Appraiser will report on the status of the complaint to both the complainant and the Board until the complaint is resolved and presented to the Board, unless notification would jeopardize an investigation.

A report shall be made at each regular meeting of the Board regardless of whether there is any activity to report.

Obviously, if a complaint is about the Chief Appraiser, then the Chair of the Board of Directors will assume the duty to investigate and report to the Board.

Public Information Pamphlets

Board of Directors and Complaint Procedures

The Chief Appraiser shall prepare information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed with and resolved by the Board. The Chief Appraiser shall make the information available to the public and the appropriate taxing jurisdictions. This information is also posted on the District's website.

Appraisal Procedures, Protests, and Appraisal Review Board Oversight

The Chief Appraiser shall provide to the public information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedure for filing comments and suggestions as outlined in Property Tax Code Section 5.013.

Taxpayer Complaints

Jurisdiction of the Board

The Board of Directors may hear any complaint concerning, but not limited to, the items listed below. The Board may not hear complaints concerning appraised value that are the responsibility of the Appraisal Review Board.

- Appointing the Chief Appraiser
- Contracting with other appraisal offices, taxing entities, or private firms to perform appraisal functions
- Adopting annual budgets for the operation of the District and any assessment/collection functions it may have
- Determining the method of financing the annual budgets based on cost allocations among taxing entities
- Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office
- Ensuring preparation of annual audits by certified public accountants
- Selecting a financial institution to deposit funds through bid solicitation
- Entering into contracts for appraisal functions and for all expenditures in excess of \$50,000 in order to ensure that they comply with the competitive bidding requirements established by law
- Being a necessary party to lawsuits brought by property owners concerning appraisals
- Providing advice, consent, and approval of chief appraiser appointments to the Agricultural Advisory Board
- Appointing the members of the Appraisal Review Board
- Administering the District office in any other manner required by law

Complaint Procedures

Any complaint requiring action by the Board must be filed in writing with the Chief Appraiser. The complaint must adequately describe the situation, the person(s) involved, and the action(s) the property owner would like the Board to take concerning the complaint.

Complaint Resolved by Chief Appraiser

The Chief Appraiser will research each complaint for all possible remedies. If the Chief Appraiser and the taxpayer are able to resolve the problem, the Chief Appraiser will report the problem and its resolution in the Chief Appraiser report to the Board at their next scheduled meeting.

Complaint Unresolved by Chief Appraiser

A property owner that is unable to resolve a complaint with the Chief Appraiser will be granted the opportunity to present the complaint to the Board in person. The complaint will be placed as an action item on the agenda for the next scheduled meeting of the Board.

Special Provisions

If a property owner has impairment and cannot present the complaint in writing, the complaint will be tape recorded and played to the Board in lieu of the written complaint and personal appearance.

Chief Appraiser Report

The Chief Appraiser submits a report to the Board at each regular meeting detailing the monthly activities as follows:

- Communications received from property owners
 - Number of resolved complaints
 - Number of outstanding complaints
 - Summary of Chief Appraiser public service activities
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Public Access Policies

Public Comments in Open Forum

Audience participation at meetings of the Board of Directors is limited to the Open Forum portion of the meeting. At no other time during a meeting of the Board shall members of the audience participate in the meeting unless requested by the Chairperson.

Request to Make Public Comments in Open Forum

A person wishing to address the Board must make a request in writing and may use the form to be provided by the District. The request must include the name of the person and the topic about which they wish to speak. The topic need not be an item on the agenda. The request must be made by 9:00 am on the day of the meeting.

Time Limit

Persons addressing the Board are limited to a five-minute presentation; however, additional time may be granted at the discretion of the Board Chairperson. The Board may refuse to hear any person who is attempting to speak on a subject outside of their jurisdiction. Additionally, the Chairperson may limit repetitive comments by one or more speakers.

Public Access for Non-English Speaking Persons or Persons with Disabilities

The District will make every attempt to provide an interpreter for non-English speaking persons or for the hearing impaired. The request must be submitted to the District at least 7 days prior to the Board meeting. If the District is unable to comply with the request, the Board and requesting party will be properly notified.

The person requesting the interpreter must arrive at the Appraisal District office at least 15 minutes prior to the Board meeting in order to meet with the interpreter. All interpreters will be compensated for their services based on their normal and customary fees for said services.

The District provides handicapped parking, a ground floor meeting room, doors with no barriers, and restrooms equipped for the disabled. However, if a person has a disability that prevents him from entering the District's office or Board meeting room, he should notify the District in writing at least 7 days prior to the scheduled meeting. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser will determine whether the person can be given access to the Board or if other means must be arranged. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

TYLER COUNTY APPRAISAL DISTRICT

APPRAISAL REVIEW BOARD ACCESS POLICY

It is the policy of the Tyler County Appraisal Review Board to provide the public with a reasonable opportunity to address the Board on the policies and procedures of the Appraisal Review Board, or other non-value or non-exemption matters related to the ARB's jurisdiction. At each scheduled Board meeting, under the agenda item "Open Forum", the Chairman of the Board will announce that each person wishing to address the Board on such policies, procedures, or other issues may do so. The Board may vote to set a time limit on any person in order to allow 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 Review Board or within the ARB's jurisdiction. The Board may request information from the Chief Appraiser to seek direction.

If a person who does not speak English or who communicates by sign language wishes to address the Appraisal Review Board at a scheduled meeting, the Board will make every attempt to accommodate these special requests to ensure each person the opportunity to be heard. If the person needing assistance is unable to provide his/her own interpreter, they must contact or notify the Chief Appraiser's Office requesting language assistance seven (7) days prior to the scheduled Board meeting. Upon receiving such notice, the Chief Appraiser shall arrange to have an interpreter or linguist to be present at the Board meeting. If one cannot be arranged, the Board will be informed.

If a person has a disability that prevents him/her from entering the Appraisal District's office or the room where the Board's meetings are held, he/she should contact or notify the Chief Appraiser in writing at least seven (7) days prior to the scheduled meeting. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser shall determine whether the person can be given access to the Board, or if other means must be arranged. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

The Board shall provide written publications which will contain in English and in Spanish a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English speaking persons.

ADOPTED BY THE APPRAISAL REVIEW BOARD ON TUESDAY, DECEMBER 15, 2015