

ANGELINA COUNTY APPRAISAL DISTRICT
003

LOCAL GOVERNANCE
BOARD OF DIRECTORS POLICY MANUAL: APPENDIX F
INSTRUCTIONS FOR FILING A COMPLAINT/TAXPAYER LIAISON OFFICER



Angelina County Appraisal District
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(Modified in part from Taxpayers' Rights, Remedies, & Responsibilities as published by the Texas Comptroller of Public Accounts)

If you have a complaint concerning the appraisal district and its operations, with the exception of the valuations and exemptions which fall under the jurisdiction of the Appraisal Review Board (ARB), you may file your complaint with the district's Taxpayer Liaison Officer (TLO). The TLO acts as an intermediary between the taxpayer and the board. Contact information for the TLO can be obtained from the appraisal district office.

In order to file a complaint, the following procedures should be followed:

1. The complaint must be in writing and must adequately describe the specific facts which give rise to the complaint.
2. The TLO will research the complaint for remedies. If the TLO and the taxpayer can resolve the problem, the TLO will report the complaint along with the resolution to the board. If the complaint cannot be resolved through the TLO, the complaint will be placed on the agenda as an action item at the next meeting of the board. At this meeting, the taxpayer will be given the opportunity to present the complaint to the board in person.
3. The taxpayer must give the TLO adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the TLO any special assistance or arrangements that will be required in order to make his presentation to the board, such as translators for non-English speaking or deaf persons, or special needs for a person having any physical, mental, or development disability. The services must be requested at least five (5) working days in advance of the meeting.
5. If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded on cassette tape and the tape will be played for the Board in lieu of the written complaint.

While a complaint is under investigation, the TLO will report on the status of the complaint to both the taxpayer and to the board at their meetings until the complaint is resolved, unless notification would jeopardize an investigation.

Please remember, the board of directors does not participate in the appraisal process. If you have a complaint concerning the appraisal of your property, this matter does not fall under the jurisdiction of the board of directors. Property valuations and exemption issues

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must be protested to the Appraisal Review Board pursuant to Section 41.41, Texas Tax Code.

RESPONSIBILITIES OF THE TAXPAYER LIAISON OFFICER

Authority:

The Taxpayer Liaison Officer (TLO) serves at the pleasure of the board of directors and the chief appraiser.

Purpose:

The liaison officer shall administer the public access function required by Section 6.04(d), (e), and (f) of the Texas Tax Code, and is responsible for resolving disputes not involving matters that may be protested under Section 41.41 of the Texas Tax Code. The TLO may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

Responsibilities:

- Receive, research, and mediate complaints filed with the TLO regarding the appraisal district and its operations. Excluding matters under the jurisdiction of the Appraisal Review Board.
- Assist property owners with physical, mental, or developmental disabilities in order they may have reasonable access to the board.
- Develop and implement policies and procedures designed to guarantee access to the board by non-English speaking persons.
- Preparing information of public interest describing board functions and procedures involving how complaints are filed and resolved by the board.
- Assist the chief appraiser and staff in developing and disseminating information and materials designed to assist property owners and the general public in understanding the appraisal process, protest procedures and related matters.
- Collaborate with chief appraiser in developing and providing information to media outlets, civic groups, professional organizations, and the general public.