

ANGELINA COUNTY APPRAISAL DISTRICT
003

LOCAL GOVERNANCE
BOARD OF DIRECTORS POLICY MANUAL: APPENDIX E
PUBLIC ACCESS POLICY



Angelina County Appraisal District
418 N. Second Street, Lufkin, Texas 75902
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BOARD OF DIRECTORS MANUAL: APPENDIX E

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GOAL

The Angelina County Appraisal District Board of Directors upholds that all citizens have access to the resources of the Appraisal District. The Board's Public Access Policy was originally adopted in accordance with Section 6.04 of the Texas Property Tax Code and revised December 9, 2010. Detailed information may be found at the Appraisal District office or its website: www.angelinacad.org

OVERVIEW

The mandate for countywide appraisal districts resulted from the 1979 Legislature. In 1981, the Legislature identified appraisal districts as political subdivisions of the State of Texas. The law (S.B. 621) required that all counties in Texas implement these districts no later than 1982.

The Angelina County Appraisal District is responsible for maintaining and appraising all business personal property and all real property in Angelina County at market value. The Appraisal District provides an annual appraisal roll for each of the 21 active taxing jurisdictions in Angelina County.

BOARD OF DIRECTORS

The Board of Directors is the governing body of the Appraisal District and is comprised of nine (9) members who represent the taxing jurisdictions in the County. They are appointed by the governing bodies of the jurisdictions with voting entitlement: counties, school districts and incorporated towns and cities. The Board's primary responsibilities as the governing body of the Appraisal District are:

- selection of the Chief Appraiser;
- establishment of the appraisal office;
- adoption of the operating budget for the District;
- appointment of Appraisal Review Board members.

The Board of Directors does not assess property nor does it address value issues (Section 6.15 of the Texas Property Tax Code).

APPRAISAL REVIEW BOARD

The Appraisal Review Board (ARB) is appointed by the Board of Directors but it is not controlled by the Appraisal District. The ARB is a quasi-judicial Board. The ARB is a separate body from the appraisal office and serves a different function. It hears and resolves disputes over appraisal matters. The ARB only has authority over matters submitted to it. In resolving taxpayer protests the ARB can make changes or set a value. Finally, the ARB is responsible for approving the appraisal rolls, prior to certification by the Chief Appraiser. All ARB hearings are subject to the Open Meetings Act.

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PUBLIC HEARINGS/PUBLIC COMMENT & ACCESS TO THE BOARD OF DIRECTORS

The Angelina County Appraisal District Board of Directors meets the second Thursday bi-monthly at 8:30 a.m. in the Conference Room of the Angelina County Appraisal District, 418 N. Second Street, Lufkin, Texas 75902. Meetings of the Board are conducted by Robert's Rules of Order. All meetings are held in accordance with the Open Meetings Act. All meetings are recorded. Minutes for the meetings are a matter of public record and available at the Appraisal District office. The Angelina County Appraisal District Board of Directors is dedicated to the concept and laws of open government. Public comment is a regular agenda item. Public comment is limited to five (5) minutes per item, unless a majority of a quorum of the Board votes to allow more time for a given item. Citizens wishing to address the Board should sign up for public comment prior to the start of the meeting. Public comment requires no action from the Board.

INTERPRETERS

The Angelina County Appraisal District will provide an interpreter for non-English speakers or individuals who communicate by sign language for any meeting of the Board of Directors or Appraisal Review Board. All requests for these services should be made a minimum of 48 hours prior to the meeting. Requests may be made through the Taxpayer Liaison Officer at (936) 634-8456 or taxpayerliaison@angelinacad.org.

ACCESS BY DISABLED PERSONS

The facility which houses the Angelina County Appraisal District at 418 N. Second Street has dedicated parking spaces at the back entrance of the building for persons requiring special access. Both the Board of Directors Conference Room and Appraisal Review Board hearing rooms are wheelchair accessible. An individual who needs additional assistance for entry or access should notify the Taxpayer Liaison Officer at (936) 634-8456 or taxpayerliaison@angelinacad.org a minimum of 48 hours prior to the meeting. Access for persons with mental or developmental disability; the Taxpayer Liaison Officer will review such requests and, in conjunction with State healthcare officials, make appropriate accommodations for these individuals.

TAXPAYER LIAISON OFFICER

The Taxpayer Liaison Officer is appointed by the Chief Appraiser and reports to the Board of Directors. The liaison officer handles public access issues and complaints that fall outside the jurisdiction of the Appraisal Review Board. The liaison officer reports to the Board of Directors on a quarterly basis at the regularly scheduled meeting of the Board.

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COMPLAINT PROCEDURE

The following procedures are used for all citizen complaints. All complaints should be submitted in writing in order to maintain the integrity of the complaint for all parties involved. A complaint received by a Board member, a CAD officer or staff member, or a taxing entity representative, shall be:

- I. Referred to the Taxpayer Liaison Officer;
- II. The Taxpayer Liaison Officer shall review the complaint and provide a copy of the same to the Executive Director/Chief Appraiser, and, request all supporting documentation from the Executive Director/Chief Appraiser to be used in review and investigation of the complaint;
- III. The Taxpayer Liaison Officer will make the complaint known to all parties involved and advise the Board of Directors of the Angelina County Appraisal District;
- IV. The Taxpayer Liaison Officer shall have a written evaluation of each complaint available within the first month of receipt, if not sooner. The complaint will be reported to the Board at its first meeting following the submission of the complaint;
- V. The Taxpayer Liaison Officer will keep all parties, including the Executive Director/Chief Appraiser and the Board of Directors, informed of each new development of the complaint and report on the status of the complaint until resolved. All complaints will remain on file with Taxpayer Liaison Officer and be part of the recorded minutes of the Board of Directors' meetings when presented.

WEBSITE

Information may be obtained from the website and the various links throughout. The web address is: **www.angelinacad.org**

OPEN RECORDS

All records of the Angelina County Appraisal District are subject to the Texas Public Information Act – Government Code Chapter 552, unless determined to be confidential by law. The Taxpayer Liaison Officer is the Public Information Officer for the Appraisal District. All open records requests shall be made in writing and submitted to the Taxpayer Liaison Officer for processing.

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INSTRUCTIONS FOR FILING A COMPLAINT/TAXPAYER LIAISON OFFICER



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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.