

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.

1. Appointing the Chief Appraiser
2. Contracting with other appraisal offices, taxing entities, or private firms to perform appraisal functions
3. Adopting annual budgets for the operation of the District and any collection functions it may have under contract
4. Determining the method of financing the annual budgets based on cost allocations among taxing entities
5. Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office
6. Ensuring preparation of annual audits by certified public accountants
7. Selecting a financial institution to deposit funds through bid solicitation
8. Entering into contracts for appraisal functions and for all expenditures in excess of \$25,000 in order to ensure that they comply with the competitive bidding requirements established by law
9. Being a necessary party to lawsuits brought by property owners concerning Appraisals
10. Approving the appointment of the Agricultural Advisory Board
11. Appointing the members of the Appraisal Review Board and increasing the size of the Board's membership when necessary
12. 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 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.

Complaint Procedures of Appraisal Review Board

Any complaints regarding the Appraisal Review Board are to be addressed to Michele Morrison, Taxpayer Liaison Officer. The complaint must adequately describe the situation, the person(s) involved, and the action(s) at issue by the complainant. The Taxpayer Liaison Officer will present the property owner's complaint to the CAD's Board of Directors at the next scheduled meeting of the Board.

Chief Appraisers Report

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

1. Communications received from property owners
2. Number of resolved complaints
3. Number of outstanding complaints
4. Summary of public service activities

Public Access Policies

Translators

A translator will be provided by the District for non-English speaking persons and for the hearing impaired if requested in writing by the property owner.

Special Access Requirements

For those property owners filing a complaint that have a physical, mental, or developmental disability, the District will provide the necessary services, including but not limited to, providing the proper arrangement for public forums to include the correct placement of microphones and sufficient area for wheelchairs and other mobility aides.