

THROCKMORTON CENTRAL APPRAISAL DISTRICT

PUBLIC INFORMATION

FUNCTIONS OF THE BOARD OF DIRECTORS

AND

PUBLIC COMPLAINT RESOLUTION

TEXAS PROPERTY TAX CODE, SECTION 6.04(F)

INTRODUCTION

Per section 6.04 (f) of the Texas Property Tax Code this pamphlet contains information on the board of directors duties, policies and procedures for access, assistance for non-English speaking and disabled persons, and resolution of complaints to the board.

GENERAL POLICIES

The Throckmorton Central Appraisal District appraises taxable property for Throckmorton County, Throckmorton ISD, Woodson ISD, and the following school districts with portions in Throckmorton County; Munday ISD and Olney ISD, Throckmorton City and Woodson City. The Appraisal District is responsible for about 16,000 parcels of both real and personal property (including mineral) accounts. The responsibility of the district includes, appraising property, administering exemptions, administering special valuations (ag valuations) determining the taxable situs of property and any other duties the Texas State Comptroller's office deems necessary for the appraisal district to do. The chief executive officer of the appraisal district is the chief appraiser.

The governing body of the district is the appraisal district's board of directors. The appraisal district also has an appraisal review board, which hears property owner protests regarding values and other related matters. The appraisal review board is appointed by the board of directors.

BOARD OF DIRECTORS

The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by Section 6.03 of the Texas Property Tax Code.

The boards of directors have NO responsibility for:

- Setting tax rates
- Appraising property
- Adjusting appraisals
- Granting or denying exemptions
- Any other matter directly affecting the value of property

Specific responsibilities of the board of directors:

- Appointing the chief appraiser
- Contracts for appraisal functions
- Adopt annual budget
- Determine financing of annual budget based on cost allocation among taxing units
- Purchasing or leasing real property as well as constructing improvement to establish appraisal district office.
- Provide an annual audit by a CPA
- Select district depository through bid solicitation
- Approve appointment of the agricultural advisory board
- Appoint members of the appraisal review board
- Increase size of the appraisal review board
- Appoint chairman and secretary of the appraisal review board
- Make general policy regarding the operation of the appraisal district
- Administer the district office in any other manner required by law

BOARD MEETINGS

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures or issues may have time to speak allotted as follows:

- If the speaker's intended comment relates to an identifiable item on the agenda, five minutes.
- If the speaker's intended comment does not relate to an identifiable item on the agenda, three minutes; if the speaker has not appeared before to make public comments in any of the three preceding meetings, or one minute if the speaker has appeared before in any of the three preceding meetings.

The chairman may expand the speaker's time as needed if the expansion will not affect the ability of 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 district or the appraisal review board and unrelated to any other issue under the board's jurisdiction. [Section 6.04(d), Tax Code]

AGENDA ITEM

In accordance with Property Tax Code Section 6.15, the chief appraiser will have on every agenda the chance for BOD members to ask about their property value or other property values in the county. Section 6.15 states: (a) A member of the board of directors of an appraisal district commits an offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the appraisal district except in:

1. An open meeting of the appraisal district board of directors or another public forum; or
2. A closed meeting of the board of directors held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

Throckmorton CAD's stance on this section is meant to include all the staff of the office. All communication involving appraisal of property is to be in an open meeting or before the Appraisal Review Board in an open meeting.

INTERPRETERS

The district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language, and notifies the appraisal district at least three business days before the meeting. The person must indicate that he or she desires to address the board and is unable to provide an interpreter. [Section 6.04(e)]

ACCESS BY DISABLED PERSONS

The Throckmorton Central Appraisal District located at 144 N Minter Ave, Throckmorton TX, does not have a handicapped parking place; however, a ramp is accessible to the sidewalk in front of the appraisal district office at each end of the block from the street.

The board meeting room and ARB hearing room are wheelchair accessible. A person who needs additional assistance for entry or access should notify the appraisal district in writing at least three days before the meeting.

Persons who have a mental or developmental disability should notify the appraisal district in writing within three days of the meeting so the board can provide additional assistance if the person coming does not have someone coming with them to help them.

POLICIES FOR RESOLVING COMPLAINTS

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, the board of directors and any other matter within the jurisdiction of the board of directors. The board will not consider complaints addressing any of the grounds for a challenge and a protest before the appraisal review board as set out in

Sections 41.03 and 41.41, Texas Property Tax Code. The boards of directors have no authority to overrule the chief appraiser or appraisal review board's decision on a value, a correction, or a protest.

Any complaint requiring action by the board of directors must be filed through the chief appraiser. In order to file a complaint, the necessary steps must be taken:

- File a written complaint with the chief appraiser. The complaint should adequately describe the situation, the person(s) involved, and the action(s) the complainant would like the board to take concerning the complaint.
- The chief appraiser will research each complaint for all possible remedies. If the chief appraiser and the complainant are able to resolve the problem, the chief appraiser will then report the problem and its resolution in the informational report to the board at the next regular scheduled meeting. If the chief appraiser and the complainant are unable to resolve the issue the chief appraiser will place the complaint as an action item on the agenda for the next regular scheduled meeting of the board of directors.
- In order for an unresolved complaint to be placed as an action item on the board's agenda, adequate time must be given to notify all parties involved in the complaint to allow proper time to comply with the Open Meetings Act.
- A complainant has impairment and cannot present the complaint in writing; the complaint will be recorded and played for the board in lieu of the written complaint.
- If an unresolved complaint involves a district employee, including the chief appraiser, the employee will be notified of the complaint and must submit a written response to be presented along with the complaint at the next regular schedule meeting of the board of directors.

While a complaint is under investigation the chief appraiser will report on the status of the complaint to both the complainant and the board at their regular meeting until the complaint is resolved and presented to the board unless notification would jeopardize an investigation.

Complaint correspondence should be mailed to:

Chairman, Board of Directors
Throckmorton Central Appraisal District

PO Box 788
Throckmorton, TX 76483

THE CHIEF APPRAISER AND PROPERTY APPRAISALS

The chief appraiser is the chief administrator of the appraisal office. The chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to the employees as necessary.