

Trinity County Appraisal District
&
ARB Complaint Procedures

POLICIES AND PROCEDURES FOR
RESOLVING COMPLAINTS AGAINST
TRINITY COUNTY APPRAISAL DISTRICT

OR

THE TRINITY COUNTY APPRAISAL DISTRICT APPRAISAL REVIEW BOARD

General Policy: It is the policy of the Board of Directors (the Board) to provide the public with a reasonable opportunity to address the Board on the subject of policies and procedures of the Trinity County Appraisal District (the District) and the Trinity County Appraisal Review Board (the ARB), on any issue under the Board's jurisdiction. [Property Tax Code (the PTC) Section 6.04 (d) and (f)]. At each regularly scheduled meeting of the Board, there will be a sign in sheet for each person wishing to address the Board on such policies, procedures, or issues, provided however, no person may address the Board with respect to the value of specific properties. Each person must sign in and will have three minutes to speak. The Board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may vote to reduce each person's time for speaking as may be reasonably necessary 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 Board's jurisdiction. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act. [Texas Government Code – Chapter 551]

Interpreters: If a person who does not speak English wishes to address the Board at a meeting, and that person is unable to provide their own interpreter, they should notify the District's Taxpayer Liaison Officer (TLO) in writing at least seven (7) business days prior to the meeting, or earlier if possible. Upon receiving such a notice, the TLO shall arrange to have an interpreter at the meeting. [PTC Section 6.04(e)] If the TLO cannot arrange to have an interpreter present, the TLO shall inform the Board at the meeting of the request received and the reason the TLO was unable to provide an interpreter. The same procedure applies to anyone who communicates by sign language.

The sign in sheets at the Board's meetings shall contain in English and Spanish a brief description of the Board's policy concerning public access to the Board as follows:

The Board of Directors invites comments from the public about the policies and procedures of the Trinity County Appraisal District and the Appraisal Review Board on any issue within the Board's jurisdiction. You will be allotted approximately three minutes. Additional time may be granted at the discretion of the Board. Discussions of value of specific properties will not be permitted.

Access by Disabled Persons Generally: The TLO shall to the fullest extent practicable make sure that the District's office and the conference room where the Board holds its meetings are compliant with Chapter 4 of the American with Disabilities Act and is accessible to persons in wheelchairs and/or disabilities that affect their mobility.

If a person has a disability that prevents them from entering the District's office or the room where the Board's meeting is being held, or that otherwise prevents them from having access to the Board, they should notify the TLO in writing at least seven (7) business days prior to the meeting, or earlier if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice, the TLO shall determine whether the person can be given access to the Board by some temporary modification of the office, by means of assistance from the employees of the District, or by relocating the meeting to another location. [PTC Section 6.04(e)] If the person cannot be given access to the Board in such a manner, the TLO shall arrange for the person to address the Board by telephone from some other location through the use of a speakerphone. Under such circumstances, the TLO shall inform the Board at the meeting of the reasons why the person was not able to address the Board in Person.

Resolving Complaints: The Board will consider complaints to any matter within the jurisdiction of the Board regarding the policies and procedures of the District or the ARB. Provided however, the Board's jurisdiction does not include any complaint which is specifically addressed to any of the grounds for appeals and protests before the ARB as set out in Chapter 41 of the PTC.

Complaints, which are on issues within the jurisdiction of the Board, may include any of the following individuals, providing that the action, which is the subject of the complaint, was taken in such person's official capacity:

- 1) A member of the Board,
- 2) A member of the ARB,
- 3) An employee of the District, including, but not limited to the District's Chief Appraiser, and
- 4) Any person or firm who, by contract with the District, performs functions of the District.

A complaint may be filed with the Board by any of the following persons or entities:

- 1) An owner, or their representative, of taxable property in the District;
- 2) A taxing unit for which the District appraises property;
- 3) The ARB or any member thereof;
- 4) The Chief Appraiser; or
- 5) Any employee or official of the District

All complaints must be filed in writing and addressed to the Chairman of the Board of Directors, the Board itself, or the TLO at:

Trinity County Appraisal District
P.O. Box 950
Groveton, TX 75845

When a complaint is pending, at least once each calendar quarter, the TLO shall notify the parties to the complaint (both the complaining party and the party against who the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The TLO shall prepare proposed notices for consideration by the Board and shall deliver the notices approved by the Board.

ANNEX A

CODE OF ETHICS

The Texas Department of Licensing & Regulation (TDLR) adopts the following code of ethics to be sworn and subscribed to by all those registered with the Board. The code of ethics shall be printed on a form prescribed by the Board and, after being sworn and subscribed to by each applicant seeking registration, shall be filed as a permanent portion of the record for each applicant for registration.

- A. I will be guided by the principle that property taxation should be fair and uniform, and I will apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers.
- B. I will not accept anything of value from any party other than my employer unless acceptance of something of value is totally unrelated to the performance of duties as an appraiser, assessor, or collector.
- C. I will not use information received in connection with my duties as an appraiser, assessor, or collector for my own purposes or for my own gain, unless such information can be known by ordinary means to any ordinary citizen.
- D. I will not accept an assignment for which it is expected by any party that I will report a predetermined appraised value or that I will report any other predetermined findings.
- E. I will not speak or act in any manner or engage in any practice that is dishonest, fraudulent, and deceptive or in violation of law or generally accepted standards or morality.
- F. I will uphold the honor and dignity of the property tax profession.