

Central Appraisal District of Nolan County

General Policies & Procedures for Public Access

Board of Directors:

Sheldon Claborn, Chairman
Dennis Cumbie, Vice-Chairman
Patricia Kannel, Secretary
Domingo Castillo, Member
Ken Becker, Member

Stephanie Bock, Chief Appraiser
David Welch, Taxpayer Liaison Officer

Dear Property Owners,

The Central Appraisal District of Nolan County Board of Directors wants you to be informed about the appraisal district and your rights, remedies and responsibilities as a property owner.

The section following this letter contains information about the functions of, policies and procedures concerning access to the Board of Directors, assistance for non-English speaking and disabled persons, and the resolution process for complaints to the Board of Directors. The policies and procedures of the Board may be amended at any time to accommodate the needs of the Board, changes in state laws or changes in the Texas Property Tax Code.

The appraisal district's Chief Appraiser can answer questions and serve your needs on most matters that do not require Board attention. In addition, our office lobby has research materials including computer terminals, software and maps.

Sincerely,

Sheldon Claborn, Chairman,
Central Appraisal District of Nolan County,
Board of Directors

General Information

Appraisal District

The Central Appraisal District of Nolan County's primary function is appraising taxable property for the county, cities, school districts and a number of other special taxing units, including fire, water and hospital districts, which levy property taxes within the boundaries of the appraisal district. The district appraises more than 20,000 property parcels annually. The district also administers property tax exemptions and determines taxable situs of property. The chief executive of the 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 (ARB), which hears property owner protests regarding values and other related matters, and a Taxpayer Liaison Officer, who handles issues outside the jurisdiction of the Appraisal Review Board.

Board of Directors

The governing body of the district is its five-member Board of Directors, who are elected or appointed by the taxing units served by the district. The Board selects the Chief Appraiser and the Taxpayer Liaison Officer. It also adopts the annual district budget, and ensures that the district follows policies and procedures, appropriate state laws and regulations. The Board does not appraise property, hear protests or make decisions affecting appraisal records.

Chief Appraiser

The Chief Appraiser and her staff appraise property within the district. If you have a concern about appraisal of property, you should first discuss it with the district's staff. Complaints of this nature that cannot be resolved at staff level can be addressed by a written protest to the Appraisal Review Board.

Appraisal Review Board

The Appraisal Review Board is a group of citizens who are appointed by the local Administrative Law Judge. They serve as the judicial part of the protest system. The ARB is a separate body from the Appraisal District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the property owner and the appraisal district. The Appraisal Review Board's duties and a property owner's right to protest are more thoroughly explained in the pamphlet entitled, "Property Taxpayer Remedies". A copy is also mailed with each owner's Notice of Appraised Value or a printed copy can be provided upon request.

Taxpayer Liaison Officer (TLO)

The Taxpayer Liaison Officer handles public access, informational matters and provides clerical assistance to the local administrative judge. The liaison officer also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board. At each regular meeting of the Board of Directors, the Taxpayer Liaison Officer reports on the number, nature and status of resolution on any complaints.

The Taxpayer Liaison Officer's duties include:

- Administer the public access functions required by the Property Tax Code;
- Support efforts to assist property owners in understanding the appraisal process, protest procedures and related matters;
- Report to the Board of Directors at each meeting on the status of all complaints;
- Assist access to the Board by non-English speaking and disabled property owners;
- Prepare information describing Board functions and procedures involving how complaints are filed and resolved;
- Provide clerical assistance to the local administrative judge in the selection of ARB members.
- Receive and compile a list of comments and suggestions filed by the Chief Appraiser, a property owner or a property owner's agent concerning matters related to the fairness and efficiency of the ARB. These comments are forwarded to the Texas Comptroller's office.
- Perform other duties and responsibilities as assigned.

Who May Address the Board

It is the policy of the Board to provide the public with a reasonable opportunity to address them at any regular meeting on any issue or matter within its jurisdiction. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting the district's annual budget;
- Contracting for necessary services and facilities;
- Selecting the Chief Appraiser and assigning responsibilities to the position;
- Adopting general policies regarding the operation of the district;
- Selecting the Taxpayer Liaison Officer and assigning responsibilities to the position.

Speaking at a Board Meeting

Board meetings are conducted on a regularly scheduled monthly basis, normally in the boardroom at the appraisal district office. At each regular meeting, the Chairman will ask if anyone has signed up to speak, or if anyone present wishes to address the Board. If a member of the public desires to speak to the Board regarding any item listed on the Board's agenda, that person must speak during the public comment item on the agenda. The Board allows ten minutes for each person to speak, however, this time may be expanded at the

discretion of the Board. This time is twice the length for a non-English speaking individual in order to accommodate for a translator. The Board may refuse to hear any person who is attempting to speak on a subject unrelated to the Board's lawful jurisdiction. Additionally, the chairperson may limit repetitive comments by one or more speakers.

Policies for Reviewing and Responding to Complaints

The Board will consider written complaints about the policies and procedures of the appraisal district, the Appraisal Review Board, the Board of Directors, any specific member thereof, or any other matter within its lawful jurisdiction; however, it *cannot* consider any matter that might involve a challenge, protest, or correction before the Appraisal Review Board as set out in the Texas Property Tax Code. **Additionally, the Board has no authority to overrule the Chief Appraiser or an Appraisal Review Board's decision on a value, correction, or a protest.** Your complaint should specify the name of the individual(s), Board or department involved, dates, nature of the complaint and your contact information.

Please mail or deliver written complaints and correspondence to:

**Taxpayer Liaison Officer
Central Appraisal District of Nolan County
PO Box 1256
Sweetwater, Texas 79556**

At each regularly scheduled meeting, the Taxpayer Liaison Officer shall report to the Board on the nature of complaints and the status of resolution, if there are any.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

Until final disposition of a complaint, the Board notifies the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation.

Interpreters

The Board will provide an interpreter at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be made to the Taxpayer Liaison Officer in writing at least seven days before the meeting, and it must also indicate that the person is unable to provide an interpreter. If notice is not given within seven days, the district will attempt to make the appropriate accommodations.

Access by Disabled Persons

Disabled persons who wish to address the Board and need special assistance for entry, or access, must notify the Taxpayer Liaison Officer in writing at least seven days before the meeting. The appraisal district office is located on a busy State road. Parking on the North

side of the building will make access to the front of building easier for handicapped persons. There are ramps located at the street corner.

A person who needs additional assistance for entry or access should notify the Taxpayer Liaison Officer in writing at least seven days before the meeting. If notice is not given within seven days the district will attempt to make the appropriate accommodations.

Tax Calendar

January 1: Statutory date for appraisal of all taxable property at 100% of market value.

Statutory date of determining status for approval of regular residential homestead exemption (Property owner must own and occupy as primary residence on this date.)

April 15: Last day for property owners to file renditions.

May 1: Notices of Appraised Value are mailed to new property owners, owners who rendered their property and owners with value increases of more than \$1,000

May 31: Protest deadline for filing a written protest to the Appraisal Review Board is before May 31, or not later than the 30th day after a notice of appraisal has been properly mailed to the property owner at the address of record, whichever is later.

Mid - October Tax bills are mailed to property owners

January 31: Last day to pay previous tax year property taxes without penalty and interest added.

**CENTRAL APPRAISAL DISTRICT OF NOLAN COUNTY
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