

Taxpayer Complaints and Public Access Policies

Complaint Procedures

Any person having a complaint concerning the Appraisal District and its operations that falls under the jurisdiction of the Board of Directors, shall be granted the opportunity to discuss said complaint with the Board.

At each meeting of the Board, a portion of time for public comments will be allowed to hear any comments from the public on any matter under its jurisdiction: however, the Board may take no action at that time.

1. A taxpayer must further outline any special assistance or arrangements he or she will require in order to make his or her presentation to the Board, special needs for a person having any physical, mental or developmental disability.
2. If a taxpayer has an impairment and cannot present his or her complaint in writing, the complaint should be recorded by use of electronic media and played for the Board in lieu of the written complaint.

Complaints

The Board of directors may hear any complaint that falls under their jurisdiction. The Board does not have jurisdiction to hear a complaint on any matter that may be protested under *Tax Code Section 41.41*.

Tax Code Sec. 41.41. RIGHT OF PROTEST

(a) A property owner is entitled to protest before the appraisal review board the following actions:

- (1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;
- (2) unequal appraisal of the owner's property;
- (3) inclusion of the owner's property on the appraisal records;
- (4) denial to the property owner in whole or in part of a partial exemption;
- (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

- (7) determination that the property owner is the owner of property;
 - (8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or
 - (9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.
- (b) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the district:
- (1) the provisions of this section; and
 - (2) the method by which a property owner may protest an action before the appraisal review board.

Public Access Policies

For non-English speaking persons or the hearing impaired, a translator must be provided by taxpayer.

For persons having a physical, mental, or developmental disability, services will be provided, including but not limited to the following: proper arrangements for public forums to include the correct placement of microphones and sufficient area for wheelchairs and other mobility aides.