LIVE OAK COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

POLICY FOR RESOLVING COMPLAINTS

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- (a) The Board will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following, if the action which is the subject of the complaint was taken in such person's official capacity:
 - (1) a member of the Board of Directors;
 - (2) a member of the Appraisal Review Board;
 - (3) the chief appraiser;
 - (4) any employee of the Appraisal District and
 - (5) any private person or firm who, by contract, performs governmental functions for the Appraisal District
- (b) A complaint may be filed with the Board by any of the following persons or entities:
 - (1) an owner of taxable property in the Appraisal District;
 - (2) a taxing unit for which the Appraisal District appraises property;
 - (3) the Appraisal Review Board or any member thereof;
 - (4) the Chief Appraiser, or
 - (5) any employee of the Appraisal District
- (c) A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the Appraisal District or the Appraisal Review Board, except that a complaint may not be addressed to any of the grounds for protest before the Appraisal Review Board as set out in Tex.Prop.Tax Code 41.41 (1 through 7) and 41.411.

If a written complaint is filed by a taxpayer concerning an appraisal review board member, the appraisal district board of directors will comply by the following guidelines:

1.) After receiving a written complaint from a taxpayer, the evidence will be presented to the board of directors.

- 2.) The board of directors will then discuss the results of the investigation concerning the accused appraisal review board member.
- 3.) The board of directors will take appropriate action in relation to the evidence provided.
- (d) Complainants who desire some action be taken should be directed to follow a procedure of chain of command:
 - (1) The complainant should first discuss the problem with the person in authority closest to the problem.
 - (2) If not satisfied with the resolution of the problem, the complainant should go to the administrative supervisor of that person.
 - (3) The supervisor will help the complainant initiate any correspondence and attempt to resolve the complaint.
 - (4) If still not satisfied, the complainant may appeal to the Chief Appraiser for resolution.
 - (5) If the Chief Appraiser is unable to resolve the issue or the complaint is still not satisfied, the formal complaint is brought to the board following policy.
- (e) A complaint must be filed in writing and addressed to the Chairman of the Board or the Board itself.
- (f) The Chairman of the Board at any time may refer a complaint received since the Board's last regular meeting to the Chief Appraiser for further investigation.
- (g) At each regular meeting, the Board shall request that the Chief Appraiser report on the status of all the pending complaints which have previously been referred to him by the Board or by its Chairman. The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. With respect to each complaint received since its last meeting, the Board shall either take some action to resolve the complaint, or refer the complaint back to the Chief Appraiser for further investigation. If such a complaint has already been referred to the Chief Appraiser by the Chairman, the Board shall either take some

action to resolve that complaint, or ratify the Chairman's decision to refer it to the Chief Appraiser.

- (h) No employee or official of the Appraisal District shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.
- (i) Each employee and official of the Appraisal District shall cooperate fully with any investigation being conducted by the Chief Appraiser or the Board.
- (j) The Board's deliberations at its meeting with respect to complaints shall occur in open sessions or executive session as authorized by the Texas Open Meetings Act. Article 6252-17, Tex.Rev.Civ.Stats.
- (k) In response to each complaint referred to him by the Board or by the Chairman, the Chief Appraiser shall investigate the validity of the complaint, and after conducting his investigation, make his recommendation to the Board. He shall report to the Board at its meetings on the result of his investigation and his recommendation.
- (1) When a complaint is pending, at least once each calendar quarter, the Board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser shall prepare proposed notices for consideration by the Board, and shall deliver the notices approved by the Board.

The process may be altered by board action.

Approved and adopted this 20th day of November, 2012.

Chairman, Board of Directors

Secretary, Board of Directors