

CALHOUN COUNTY
APPRAISAL DISTRICT
BOARD OF DIRECTORS

POLICY FOR RESOLVING COMPLAINTS

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(a) The Board will hear and 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/agent 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
- (6) any other party who may have a complaint against the Appraisal District

(c) A complaint may be addressed regarding 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 regarding any of the grounds for protest before the Appraisal Review Board as set out in Tex.Prop.Tax Code 41.41 (1 through 9) and 41.411.

Complaints should be specific and in writing. If a written complaint is filed by a taxpayer concerning an appraisal review board member or the appraisal review board as a whole, the appraisal district board of directors should comply with the following guidelines:

- (1) After receiving a written complaint from a taxpayer, the evidence will be presented to the board of directors at a meeting of the board in the proper forum.
- (2) The board of directors will then discuss the complaint concerning the accused appraisal review board member(s).
- (3) The board will cause the complaint to be investigated including receiving evidence from the member(s) being accused.
- (4) After hearing, receiving, reviewing and discussing the evidence the board of directors may take appropriate action in relation to the evidence provided from all relevant parties.

(d) A complaint must be filed in writing and addressed to the Board of Directors.

(f) 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 hear from the Chief Appraiser regarding the status of all the pending complaints which have previously been referred to him/her by the Board. The Board may take any action it may deem reasonable and appropriate to resolve a complaint.

(h) No employee or official of the Appraisal District or Appraisal Review Board member 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 Board or its designee.

(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.

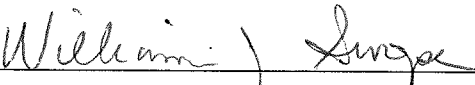
(k) In response to each complaint referred to the Chief Appraiser by the Board, the Chief Appraiser shall investigate the validity of the complaint, and after conducting an investigation, make a recommendation

to the Board. He/she shall report to the Board at its meetings on the result of the investigation and his recommendation.

(l) 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 said notices for consideration by the Board, and shall deliver the notices approved by the Board.

These procedures and policy may be altered by board action.

Approved and adopted this 15TH day of December, 2015.



Chairman, Board of Directors



Secretary, Board of Directors