



POLICY NUMBER: 105

POLICY NAME: FILING AND RESOLVING COMPLAINTS

It is the policy of the Board of Directors of the Collin Central Appraisal District, if an individual files a written complaint with the Board of Directors that the Board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation, and must be signed and dated by the complainant. The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons:

A member of the Board of Directors; a member of the Appraisal Review Board; the Chief Appraiser; any employee of the Appraisal District; and, any private person or firm who, by contract, performs governmental functions for the Appraisal District. A complaint may be filed with the Board by any of the following persons or entities: an owner of taxable property in the Appraisal District; a taxing unit for which the Appraisal District appraises property; the Appraisal Review Board or any member thereof; the Chief Appraiser; or any employee of the Appraisal District. The following items, which may be protested to the Appraisal Review Board, per Section 41.41 of the Tax Code, cannot be resolved by the Board of Directors: 1) determination of appraised value, 2) unequal appraisal, 3) inclusion of property on appraisal records, 4) denial of an exemption, 5) disqualification for special appraisal, 6) identification of taxing units wherein taxable, 7) determination of ownership,

8) determination that a change of use of land previously receiving special appraisal under Chapter 23 of the Tax Code has occurred, and 9) any other action that applies to the property owner and adversely affects him. The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The Board may also allow the complaining party to appear before it. 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, Article 6252-17 Texas Revised Civil Statutes. In response to each complaint referred by the Board or the Chairman to the Chief Appraiser, the Chief Appraiser shall investigate the validity of the complaint, and make his recommendations to the Board. The Chief Appraiser shall report to the Board at its meetings on the result of his investigations and his recommendations with respect to complaints. All parties shall cooperate fully with an investigation being conducted by the Chief Appraiser. When a complaint is pending, the Board will try to resolve all complaints filed within sixty (60) days, if not, the Board, at the following meeting will notify in writing both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The Board will not respond to the complaint filed until the undercover investigation has been concluded and dismissed. The Board shall notify the parties when a complaint is finally resolved. If a complaint is addressed to some action or omission specifically on the part of an individual member of the Board of Directors then the remaining Board of Directors, and as deemed appropriate by the Board, the Taxing Unit(s) casting votes for the board member about which the complaint is filed, will investigate and resolve the complaint.

If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or if it otherwise appears that the Chief Appraiser could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chairman of the Board may refer the complaint to some other party to perform the functions of the Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.

Property Tax Code Section: 6.04

Date Adopted: August 2002

Resolution #: August 2002

Date Amended: September 24, 2009

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