



Collin Central Appraisal District

POLICY NUMBER: 115

POLICY NAME: TAXPAYER LIAISON OFFICER (TLO)

The Board of Directors shall appoint a Taxpayer Liaison Officer (TLO) to perform the following functions, as described in the Texas Property Tax Code Section 6.052. The Board of Directors, at its sole discretion, may choose to appoint **one or more a-Deputy Taxpayer Liaison Officer**s (DTLO) to assist the TLO with the requirements of the office, including reporting to the Board of Directors in the TLO's absence.

The Chief Appraiser or any **other person staff** performing appraisals **or legal services for the District is not eligible and** will not be considered or appointed to either position. ~~Anyone, whether District staff or contractor involved in the appraisal or legal functions for the District, or for a property owner, will not be considered for appointment to either position.~~

The TLO and DTLO will be appointed to serve one calendar year and the Chief Appraiser will bring the recommended appointment for the following year to the Board of Directors in the fourth quarter each year.

The Board of Directors shall annually evaluate the performance of the TLO and each DTLO, if applicable. The evaluation must include a review of the timeliness of the TLO's resolution of complaints.

Unless a member of the District's staff that is qualified for appointment to the position is selected by the Board of Directors, the TLO and DTLO will be considered to have

“temporary” employment status that automatically ends December 31st of their current year of serving the Board of Directors in this capacity.

The TLO and DTLO, if applicable, shall complete the comptroller training program under 6.052 (b-7) and the ARB course established under Section 5.041 of the Texas Property Tax Code no later than the 1st anniversary of the date appointed, and again each even-numbered year. A person may not serve in either position unless the person has completed the required training programs. The TLO and DTLO shall submit a copy of the completion certificate to the Board of Directors and shall retain a personal copy of the certificate for at least three years.

The TLO and DTLO will perform duties outlined in Texas Property Tax Code Section 6.052 (a), (b), (c), and (f), including the following:

1. Administration of the public access functions required by Sections 6.04(d), (e) and (f), and the Board’s Policies #103, #104 and #105.
2. Resolve disputes for matters that cannot be protested to the Appraisal Review Board (ARB) under Section 41.41.
3. Receive and compile a list of comments, **complaints**, and suggestions filed **by the chief appraiser, property owner, or agent** concerning matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. **The list must be filed in the form and manner prescribed by the comptroller and submitted not later than December 31 of each year.**
4. Provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedures for **filing submitting** comments, suggestions, and complaints.
5. Provide clerical assistance to the **Board of Directors, local administrative district judge**-receiving appointment applications and publicizing the availability of positions on the ARB, based on feedback from the ARB Chairman.

6. ~~Receive applications to serve on the ARB and~~ Deliver the ARB appointment applications to the applicable appointing authority, whether Board of Directors, or ARB Commissioners, appointed by the Board of Directors, as outlined in Section 6.41. ~~administrative district judge~~ The TLO may not influence the process of selecting ARB members.
7. Perform other duties as requested by the Board of Directors. ~~local administrative district judge~~.
8. The TLO will report to the Board of Directors at each board meeting regarding the status of all written complaints filed with the Board of Directors, as well as the status of all comments and suggestions filed with the TLO.
9. In addition to the reporting required by Section 6.04, the TLO will report to the Board of Directors quarterly regarding the status of all active, concluded or dismissed complaints filed with the Texas Department of Licensing and Regulation (TDLR) against the Chief Appraiser or staff licensed through the TDLR.

Property Tax Code Section: 6.052

Date Adopted: September 24, 2009

Resolution #: 2009-16

Date Amended: December 16, 2021

Resolution #: 2021-67

Date Amended: October 27, 2022

Resolution #: 2022-77

Date Amended: March 28, 2024

Resolution #: 2024-84



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The Board of Directors shall annually evaluate the performance of the TLO and each DTLO, if applicable. The evaluation must include a review of the timeliness of the TLO's resolution of complaints.

Unless a member of the District's staff that is qualified for appointment to the position is selected by the Board of Directors, the TLO and DTLO will be considered to have "temporary" employment status that automatically ends December 31st of their current year of serving the Board of Directors in this capacity.

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1. Administration of the public access functions required by Sections 6.04(d), (e) and (f), and the Board's Policies #103, #104 and #105.
2. Resolve disputes for matters that cannot be protested to the Appraisal Review Board (ARB) under Section 41.41.
3. Receive and compile a list of comments, complaints, and suggestions filed by the chief appraiser, property owner, or agent concerning matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. The list must be filed in the form and manner prescribed by the comptroller and submitted not later than December 31 of each year.
4. Provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedures for submitting comments, suggestions, and complaints.
5. Provide clerical assistance to the Board of Directors, appointment applications and publicizing the availability of positions on the ARB, based on feedback from the ARB Chairman.
6. Deliver the ARB appointment applications to the applicable appointing authority, whether Board of Directors, or ARB Commissioners, appointed by the Board of

Directors, as outlined in Section 6.41. The TLO may not influence the process of selecting ARB members.

7. Perform other duties as requested by the Board of Directors.
8. The TLO will report to the Board of Directors at each board meeting regarding the status of all written complaints filed with the Board of Directors, as well as the status of all comments and suggestions filed with the TLO.
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