

Central Appraisal District of Taylor County

Public Relations Plan

Public Relation Mission

The Central Appraisal District of Taylor County (TCAD) Public Relations Plan identifies, establishes, and maintains, mutually beneficial relationships through public interaction and support of various governmental entities.

The focus of the Public Relations Plan is centered on reputation, as a result of:

- What we do
- What we say
- What others say about our organization

It is a discipline, which develops a reputation with the aim of earning understanding, and support, by influencing opinion and behavior. It represents responsibility with responsiveness in policy, and information, focused on the best interest of the public and the entities we serve.

Public Relation Program

The Scope of a Specific Plan:

The TCAD chief appraiser shall develop an effective performance management and accountability system designed to enhance government accountability, transparency, customer service performance and provide public access to available District resources. The performance management and accountability system shall be comprised of strategic and business planning established countywide through the effective use of performance measurement, customer service surveys, peer review and customer interaction that supports continuous organizational enhancement of the TCAD public relations plan.

Specific Plan Actions:

In general, the district will follow the timeline below; however, due to changing conditions that occur during an annual property tax calendar, the District is not constrained to follow a timeline that prevents the chief appraiser, or the TCAD staff from performing mandatory statutory requirements. The following timeline only represents a guideline of events, and will be altered, when circumstances dictate the District's immediate response to enhance public relations.

January – December

- During the legislative biennium, the chief appraiser shall attend legislative committee hearings. Annually or by request, the chief appraiser shall attend commissioner’s court, city council, school board, and other governmental body meetings, and meetings of professional groups, neighborhood associations and other constituent groups, as invited, to provide information and testimony on matters related to property tax policy.

January

- Review and development of public information brochures and other materials related to property exemptions, renditions and special appraisals. All internal procedures, changes prompted by legal opinion, or new legislation will be updated to reflect current actions.
- Publish notice in local newspapers about the availability of Electronic Communications.
- Publish notice in local newspapers about requirements and availability of applications for deferrals, homestead exemptions, renditions and agricultural appraisals.

February – March

- The district shall conduct Open Meeting and Public Information training for all district staff.
Training will include training videos and other materials developed by the Texas Attorney General Office as well as internally developed materials.
- The district shall conduct Customer Service training for all district staff.
Training may include external training courses and internally developed training material

March – April

- Review and development of public information materials related to appraisal procedures, notices, protests and evidence production. All internal procedures, changes prompted by legal opinion, or new legislation will be updated to reflect current actions.

April

- Review and update Frequently Asked Questions (FAQ) brochure to ensure transparency of actions and simplify issues in support of public service.
- Publish notice in local newspapers about requirements and availability of applications for deferrals, homestead exemptions, renditions and agricultural appraisals.
- Prepare press release for notices of appraised values and protest procedure

May

- Publish notice in local newspapers about taxpayer protests and procedures.

June – July

- The chief appraisers shall provide weekly to staff, Appraisal Review Board chairperson, and chief financial officers of taxing units an update on the District’s certified values.

July - August

- The chief appraiser will provide certification, and tax rate information to entity, while developing publications for public access that explains the calculation of local property tax, utilized in Taylor County.

September

- Every biennium, provide public notice of hearings for reappraisal plan.
- Annually, provide public notice of hearings for budget.

November – December

- Review, update and development of website content, specifically sections explaining appraisal district policy and procedures, to include but not limited to frequently asked questions, tax information, forms, district statistics, and property information.
- During annual management strategic planning, evaluate and review successful customer service, making note of areas for improvement and documenting any change in the public relation plan for future implementation.

Communications

Initial Contact with the Public

When a customer contacts our office, the first staff member they contact represents the entire TCAD Team. First impressions last and can have an impact on all future contacts with the public. By using each initial contact to begin building a strong relationship that places VALUE on the **human connection**, TCAD can be positioned for success.

The initial customer contact can occur through several different formats (email, telephone call, personal appointment).

Always make eye contact with the customer the first second they come in. Even if you are with another customer or on the phone, make eye contact, and acknowledge their presence. A simple gesture tells the customer that you see them and will be right with them.

Smile! Smile! Smile! Smile! Smile! Smile!

Your greeting should tell the customer, “I am glad you’re here!”

Greetings such as:

- “Good morning! How can I help you today?”
- “Hello, how is your day going so far?” What can I help you with today?”

- “Hi, we haven’t seen you in a while!”
- “Welcome, what can I do for you today?”
- “Good afternoon! What can we do for you today?”

A friendly greeting immediately disarms the person and sets them at ease. It sets the tone for the rest of the interaction. No matter what the customer’s emotional state this will make things better. This is probably the single most important point for TCAD staff to remember while greeting customers.

Every person who walks in the door

Every person who comes into the office MUST be greeted in the friendliest way possible: new customers, old customers, and repeat customers. Repair people, delivery people, people who are lost and need directions, everyone. Remember, even if the person who comes is not and never will be a taxpayer in Taylor County, they will relay their experiences with TCAD, good or bad, to everyone they contact.

Every staff member at TCAD is considered a greeter. If the opportunity is presented, each staff member’s responsibility is to engage the customer by providing immediate assistance or directing them to correct department that will answer their question. If there is going to be a wait, tell the customer about it. Explain why there is a wait and every 10 to 15 minutes give the customer an update. Always tell the truth about how long the wait will be. Saying it will be “just a few more minutes” when you know it will be half an hour only makes things worse!

Once a TCAD staff member greets a customer, the staff member is responsible for answering their question or physically delivering him or her to another staff member that can answer their question. Once the greeter receives a customer, they are responsible for their answer from cradle to grave.

Things you should never do:

- If the customer is early for their appointment NEVER, communicate in any way that this is bad or creates a problem. The point is that the person arrived! That is great! Do not berate them for the “crime” of being early. In fact, you should not use the word “early”. If the customer comes early, the first thing to do is to tell them how happy you are to see them. The greeter should say something like, “Just have a seat and I will see (or call) if they are ready for you.” TCAD staff should always be positive and should never phrase a statement as if to say, “You’re early and you’re ruining my schedule!”
- NEVER engage in a personal conversation with another employee, or phone call, while servicing a customer. This is particularly important when the customer first comes in. If you are at the front desk with another co-worker and a customer walk in, you need to end

any conversations you are having and look up at the customer with a smile BEFORE they reach the counter. Otherwise, the customer will get the impression that they are distracting you from your more “important” duties.

- NEVER engage any negative type of conversation about anything if there is a customer that can hear you. This includes conversations about other staff, other customers, other Districts.
- NEVER convey the idea, feeling, or attitude of being “way too busy”, “overworked” frantic or anything else, which would tell the customer that their being in our office is a problem. Generally, customers do not want to hear about your problems at work or in your personal life. Just be positive, friendly, cheerful, and happy to help them no matter how much work you must complete.

Correspondence, phone messages, and e-mail

Written correspondence, phone messages, and e-mail, should be handled with the following process:

- Phone messages and e-mails should be answered as soon as possible.
- If out of the office, phone messages should indicate a time or date of return, indicating prompt reply to voicemail
- If out of the office, e-mail should automatically reply with out-of-office message
- Answer letters within 24 hours of receipt or contact the original request with a specific timeframe.
- State information clearly using common words and phrases
- Respond to all questions
- Convey a professional image, with a personal and caring attitude
- Always be positive and consider the interaction as an opportunity
- Retain a copy for CAD files, and if possible, image documents to an account
- Cite controlling rules, statues, or professional standards, in your response

Media

Modern communications in local government reflect the belief that it is an important part of a TCAD's role to create positive perceptions of its work, and the wellbeing of the community it serves and represents.

Connecting with Communities through media, has proven that residents of Taylor County often rely on the local media to get the 'true picture' of property tax issues.

The Central Appraisal District of Taylor County (TCAD) develops a positive reputation with media through an effort of understanding three reasons why Districts across Texas should improve their media relations:

- to demonstrate community leadership with the goal of increasing understanding and improving property tax knowledge,
- to help showcase excellent staff and excellent work product,
- positive media coverage builds a positive reputation and develops confidence.

Building positive media relations

There is a direct link between journalists' relationship with TCAD's communications team and the impact this can have on the 'slant' of articles distributed to the community.

Relationships are developed where:

- TCAD understands what journalists want from a story
- journalists know what they can expect from TCAD
- TCAD takes the time to meet journalists face-to-face
- TCAD is proactive – providing articles regularly, alerting journalists in advance of stories, phoning journalists to thank them for a particularly positive story or to discuss a negative one
- TCAD is honest and admits when they have made a mistake (NO EXCEPTION).

Journalists get frustrated when the only person they can ever speak with is out of the office. As part of TCAD's media strategy, we have developed a system of using senior managers who are good at delivering the TCAD's message. Promoting a positive media culture within our team helps build confidence and the willingness of senior managers to be available to the media.

Being strategic

Our media relation is driven by a media strategy linked to our core belief of “professionalism” and “honesty.” This provides everyone in the organization with a clear understanding about our priorities and how we are going to approach working with the media.

Media relations strategy

Annually, TCAD develops a media relations strategy. It is a component part of a wider public communications strategy, focusing on reactive and proactive media relations.

Media relations action plan

Our action plan is focused on how we are going to implement a strategy. It includes what we are going to do and when, who will be responsible for each element, and what resources we will need at each stage.

Our action plans cover:

- key messages
- key audiences
- key media
- milestones
- communications tools
- resources
- targets (e.g., notices, law changes, OV65 exemptions)
- timescales and deadlines
- monitoring and evaluation

Proactive media relations

TCAD dedicates a large amount of time and resources to proactive media relations, rather than letting the media set the agenda. As part of our media strategy, we set target dates for stories in

different media, such as newspaper, radio, or television, and put a great deal of effort into working with media.

TCAD understands their local media by:

- Identifying which media is important to our local public audience.
- Focus on the key messages and target key media on the issues that are relevant.
- Develop an excellent relationship with journalists – this helps build trust, and better understand what stories interest them, and find out how they want to receive press releases and briefings.
- Be helpful – be prepared to give comments when contacted.
- Creating a forward planning media calendar to ensure there are no internal clashes and we are prepared for future stories with a positive message.
- Developing key facts around particular services to ensure that we always have up-to-date information to share with journalists.
- responding to the journalist in full by their deadline or giving a 'holding statement' until a full response can be given
- being helpful, polite and positive
- never saying 'no comment', as this can sound as if the TCAD has something to hide
- developing a set of 'experts' who can brief journalists directly
- maintaining current facts, figures, and background information, for future stories
- Immediately engage media requests. The manner, and the speed, with which TCAD responds to requests, influences the media's perception of the TCAD.

Crisis management

Effective crisis management can help to limit the damage caused to TCAD's reputation by bad headlines.

Some bad news stories will be unexpected; however, many can be anticipated and planned for, because bad news rarely goes away. TCAD will always attempt to contact the media during crisis management. We never want to hear about a crisis from a journalist first.

Communications managers should make sure that their strategy for communicating in an emergency is kept up to date, and that their teams are fully aware of their role in a major local incident.

TCAD's guidelines to managing bad news and crises include:

- act quickly – a speedy response and a good TCAD statement will help limit the damage
- never say 'no comment' even if there isn't enough factual information to give out
- build up background information and key facts prior to big stories in advance
- be honest and open and do not try to deceive the media
- if the TCAD is at fault, apologize swiftly and sincerely
- issue the news in a planned and managed way, rather than just react
- make sure the appropriate TCAD spokespeople are available for interview
- ensure Board of Directors and Entities are aware of the media crisis

Media awareness training

TCAD understands the importance of media relations and how they can contribute to the process.

TCAD's media training covers proactive and reactive topics, including:

- how the media works
- how to write a good press release
- feature writing and placement
- how to handle negative press
- how to deal with a media crisis
- preparing for interviews
- developing key messages
- how to manage the interview
- tips on posture and appearance

Speaking Engagements

By speaking at public forums, commissioner's court, school board meetings, city council, conferences, seminars, organizations, associations, professional groups, and industry trade groups, TCAD benefits from public interaction.

Speaking opportunities develops strong public relations, and is utilized as an excellent professional development tool for the following reasons:

1. Attendees learn about TCAD's expertise firsthand and can interact directly with the District's representative before, during, or after the presentation.
2. The TCAD gains increased visibility in public sectors
3. TCAD can impact specific areas that they have determined needs greater exposure for developing education about the property tax system.

TCAD aggressively identifies opportunities to cultivate relationships with local event organizers and develops speaking engagements by taking the following steps:

1. Annually, contact all entities and inform them that TCAD is available to speak at board meetings or special events
2. Contact the local Board of Realtors and setup annual meetings
3. Annually, contact local Chamber of Commerce and inform them that TCAD is available to speak at special events.
4. Be available to speak at citizens meetings
5. Concentrate on the geographic area to target for speaking engagements—local, regional, national.
6. Follow up continuously and persistently with the event organizer

Annual Reports

Local Annual Reports

Local annual reports are issued to all entities and held on file at the TCAD office for public inspection.

Information included in TCAD annual report is:

- Total number of parcels
- Total value
- Types of property
- Exemption value
- Informal and formal appeal data
- Comptroller ratio study analysis
- New construction
- Total value change from previous certified year
- Overall economic condition since last annual report

State Annual Reports

Annual comptroller reports are held at the TCAD office for public inspection.

The annual comptroller ratio study, which audits the productivity of the TCAD, can be accessed online at <http://www.cpa.state.tx.us/taxinfo/proptax/pvs10f/221index.html>

Working with Entities and Board of Directors

TCAD works closely with each entity to ensure accurate delivery of information to the public.

TCAD does not take sole credit for positive outcomes or issue blame for a negative news.

TCAD communicates with all Board of Directors alerting them of media interaction that may require a direct response from the Board.

Quarterly operation reports and/or newsletter are sent to each entity served by TCAD and each Board of Director.

TCAD is available to attend annual meetings of entities in support of budget hears or any other special meeting determined by the entity.

All reports and/or newsletters are held at TCAD for public inspection.

Duties of the Taxpayer Liaison Officer

The Taxpayer Liaison Officer (TLO) reports directly to the board of directors and is responsible for administering the public access functions of the District by resolving disputes between property owners and the District that fall under the jurisdiction of the Board. The TLO also coordinates many administrative matters for the ARB. The TLO will help taxpayers that are having difficulty with the protest system or have general questions concerning the ARB. If necessary, at each regular board of directors meeting the taxpayer liaison officer reports on the number, nature and status of resolution on any complaints.

The TCAD Board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41, and Section 25.25, respectively. The Board of Directors has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Section 1.111(e) or a determination of the Taylor County Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Section 41.07, 41.47, and Section 25.25, respectively.

Written complaints are forwarded to the Taxpayer Liaison Officer. The agenda for each regularly scheduled meeting of the Board shall include an agenda item (if necessary pending complaint) for a report by the Taxpayer Liaison Officer. At each such meeting, he/she shall report to the Board on the nature and the status of resolution of all complaints filed since the last Board meeting. Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act until final disposition of each complaint, unless doing so would jeopardize an ongoing complaint.

TLO Website Information

**** ATTENTION PROPERTY OWNERS ****

DO YOU NEED INFORMATION OR WOULD YOU LIKE TO FILE AN INQUIRY?

If you have concerns or need additional information on the Appraisal District or taxing unit operations, you may visit the appraisal district office or file a written inquiry with the District's Taxpayer Liaison Officer (TLO). The TLO is appointed by the Board of Directors and acts as an intermediary between the property owner and the Board in accordance with Texas Property Tax Code (Sec. 6.052.) The TLO helps build an effective working relationship between the Appraisal District and the public it serves.

The primary focus of the TLO is to improve the Appraisal District's relationship with the public and requires the TLO to be credible, knowledgeable, and responsive to the public with no conflicting interests. The Taxpayer Liaison Officer's duties are free to the public and include

- * Resolving issues regarding the Board of Directors, the Chief Appraiser, or Taylor County Appraisal District employees.
- * May provide information and/or materials designed to assist property owners in understanding the appraisal process, protest procedures, taxing unit matters and other related issues.
- * Reporting to the board at each meeting on inquiries filed and their status. TLO reports to the Board may be an oral or written presentation and may include the nature of the issues and concerns with a follow up to ensure their resolution.

To request additional information, file a written inquiry or offer suggestions, you may contact the Taylor County Appraisal District's Taxpayer Liaison Officer, Mrs. Maria Coronado at (325)676-9381 ext 147 or by e-mail coronadom@taylorcountytexas.org .

TLO services are free of charge.

Contact Information: 1534 S. Treadaway Abilene, Texas 79602

Contact number: (325)676-9381 ext 147

Taxpayer Complaints

The Board of Directors may hear any complaint concerning the appraisal district except complaints concerning appraised value that are the responsibility of the Appraisal Review Board.

Complaint Procedures

Any complaint requiring action by the Board must be filed in writing with the Taxpayer Liaison Officer (TLO). The complaint must adequately describe the situation, the person(s) involved, and the action(s) the property owner would like the Board to take concerning the complaint.

Exhibit – **Taxpayer Complaint Instruction**

Complaint Resolved by TLO

The TLO will research each complaint for all possible remedies. If the TLO and the taxpayer can resolve the problem, the TLO will report the problem and its resolution in the TLO Report to the Board at their next scheduled meeting.

Complaint Unresolved by TLO

A property owner that is unable to resolve a complaint with the TLO will be granted the opportunity to present the complaint to the Board in person. The complaint will be placed as an action item on the agenda for the next scheduled meeting of the Board.

Impairment Provisions

If a property owner has impairment and cannot present the complaint in writing, the complaint will be tape recorded and played to the Board in lieu of the written complaint and personal appearance.

TLO Report

If necessary, the TLO submits a report to the Board at each regular meeting detailing the communications with taxpayers:

1. Communications received from property owners
2. Number of resolved complaints
3. Number of outstanding complaints
4. Summary of TLO public service activities

Public Access Policies

The board will provide an interpreter at a board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be made to the taxpayer liaison officer in writing at least three business days before the meeting, and it must indicate that the person is unable to provide an interpreter.

Disabled persons, who wish to address the board and need special assistance for entry, or access, must notify the taxpayer liaison officer in writing at least three business days before the meeting. Liaison officer should inform handicapped persons appearing before the board that the appraisal district office has parking spaces available to handicapped persons in its front parking lot located at Treadaway Street. There are no reserved handicapped parking spaces on the south side of the building.

Public Records

Records Management Officer

The Records Management Officer (RMO) is responsible for administering the Records Management Program for TCAD. The Customer Services Coordinator (formally Office Manager) will serve as the RMO for the Taylor County Central Appraisal District as provided by law and ensuring that the records of the District are maintained, preserved, and disposed of in accordance with the Texas Local Government Records Act.

Web Link – [Texas State Library and Archives Commission](#)

Web Link – [Local Government Code Title 6 Records](#)

Designation

The current or future RMO must be approved by the Board of Directors and recorded in the Board minutes.

The RMO must file a statement with the Librarian of the Texas State Library within 30 days of being designated by the Board.

Exhibit – [Designation of State Agency RMO](#)

Definition of Records of the Taylor County Central Appraisal District

All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the Taylor County Central Appraisal District or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

Records Declared Public Property

All records as defined by this plan are hereby declared the property of the Taylor County Central Appraisal District. No official or employee of the Taylor County Central Appraisal District has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

Exhibit – [Declaration of Compliance with Records Scheduling](#)

POLICY

It is hereby declared to be the policy of the Taylor County Central Appraisal District to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice.

Web Link – [Records Management Instruction](#)

Records Control Schedules

Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the records management officer for use in Taylor County Central Appraisal District, as provided by law. Any destruction of records of the Taylor County

Central Appraisal District will be in accordance with these schedules and the Local Government Records Act.

Web Link – [Records Schedule Appraisal and Appraisal Review Board](#)

Web Link – [Property Tax Collection Records](#)

Web Link – [Retention Schedule for Records Common to All Local Governments](#)

Web Link – [Summary of Retention Schedule for Records of Property Taxation](#)

Web Link – [Electronic Records Standards and Procedures](#)

Web Link – [Inventorying and Scheduling Records](#)

Web Link – [Local Government Records Act](#)

Amendments

Any amendments to this plan must be approved by a resolution of the Board of Directors. Within 30 days after the date of the Board action, the RMO must file the amendments with the Director and Librarian of the Texas State Library.

Computer Compact Disk Management

The RMO is responsible for the maintaining the property tax roll on compact disk obtained from the Systems Administrator. RMO shall label and store the CD in compliance with the schedule issued by the Texas State Library.

PUBLIC APPEALS PROCESS

Taxpayer Bill of Rights

1. You have the right to equal and uniform taxation.
2. You have the right to ensure that your property is appraised uniformly with similar property in your county.
3. You have the right to have your property appraised according to generally accepted appraisal techniques and other requirements of law.
4. You have the right to receive exemptions or other tax relief for which you qualify and apply timely.

5. You have the right to notice of property value increases, exemption changes and estimated tax amounts.
6. You have the right to inspect non-confidential information used to appraise your property.
7. You have the right to protest your property's value and other appraisal matters to an appraisal review board composed of an impartial group of citizens in your community.
8. You have the right to appeal the appraisal review board's decision to district court in the county where the property is located.
9. You have the right to fair treatment by the appraisal district, the appraisal review board and the tax assessor-collector.
10. You have the right to voice your opinions at open public meetings about proposed tax rates and to ask questions of the governing body responsible for setting tax rates.
11. You have the right to petition a local government to call an election to limit a tax increase in certain circumstances.
12. You have the right to receive a free copy of the pamphlet entitled Property Taxpayer Remedies published by the Texas Comptroller of Public Accounts.

Property Tax Basics

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value assigned to your property by TCAD. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller also must include advice on preparing and presenting a protest.

The Legislature further directs those copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide a copy with the *Notice of Appraised Value* mailed to property owners to explain the time and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation is not the subject of this publication and must be addressed by local taxing units.

How to Protest Property Value

If the appraisal district appraises your property at a higher amount than in the previous year, state law requires the appraisal district to send a notice by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property and show an estimate of how much tax you would have to pay based on the same tax rate your city, county, school district and any special purpose district set the previous year.

The notice will also include the date and place the ARB will begin hearing protests and may tell you whether your appraisal district has an informal meeting process to resolve your concerns. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a Notice of Protest with the ARB.

Beginning on Jan. 1, 2010, appraisal districts in counties with a population of 500,000 or more must provide for electronic filing of a protest for excessive appraisal or unequal appraisal on property for which a residence homestead exemption has been granted, including electronic communications regarding the protest. Electronic filing systems are not required to be made available to taxpayers using tax agents. Appraisal districts that have a Web site and are in counties with a population of more than 250,000 but less than 500,000 must implement electronic filing by Jan. 1, 2011, and counties with a population of 250,000 or less must do so by Jan. 1, 2013. There are no special provisions in these smaller appraisal districts for taxpayers with agents.

What Can be Protested

The *Notice of Protest* may be filed using the prescribed form on the Comptroller's Web site: www.window.state.tx.us/taxinfo/taxforms/50-132.pdf.

The notice need not be on this form. Your notice of protest is sufficient if it identifies

1. the protesting person claiming an ownership interest in the property,
2. the property that is the subject of the protest and
3. dissatisfaction with a determination of the appraisal district.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high;
- your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied your exemption application;

- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tex. Tax Code §41.41(a).

How to Resolve Concerns Informally

Many appraisal districts will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Find out the process your appraisal district follows. Try to discuss your protest issue with the appraisal office in advance. Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. Although, in most counties, the ARB is appointed by the appraisal district board of directors, it is not controlled by the appraisal district.

Bringing a protest before the ARB is a formal process; it is somewhat like taking a case to a court for resolution. The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. You should know, however, that your protest hearing is open to the public; anyone can sit in and listen to the case.

When are Protests Filed?

You should file your *Notice of Protest* with the ARB no later than 30 days after the appraisal district mailed the *Notice of Appraised Value*. You may request an evening or weekend hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. If you are not represented by an agent, you are entitled to one postponement of the hearing to a later date without showing cause. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and a statement that you may inspect and obtain a copy of the data, schedules, formulas and any other information the chief appraiser plans to

introduce at your hearing. This information is not required to be delivered 14 days before a hearing; it only must be available for inspection and copying.

You can appear at the ARB hearing in person, by affidavit or through an agent. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you are not represented by an agent and you fail to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at a cost not to exceed \$25 total for all the copies it makes for each property you protest, or \$15 for each residence. Many appraisal districts provide a great deal of information on their Web sites at no charge.

If you are protesting the appraisal of your home, you can view the video *How to Present your Case at an Appraisal Review (ARB) Hearing* on the Comptroller's Web site at <http://www.window.state.tx.us/taxinfo/proptax/ARBvid/player.html>.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

The appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

What if you are Dissatisfied with the ARB's Decision?

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator appointed by the comptroller; or, in certain counties and under limited circumstances, to the State Office of Administrative Hearings (SOAH).

You may appeal through binding arbitration if your property is valued at \$1 million or less. You may also use binding arbitration for your residence homestead regardless of its appraised value. To request binding arbitration, you must file a [Request for Binding Arbitration](#) form with the appraisal district, along with a deposit check payable to the Comptroller of Public Accounts. The deposit is \$500 for standard arbitration or \$250 for expedited arbitration. An expedited arbitration limits each party to one hour of argument. All but \$50 of your deposit will be refunded to you if the arbitrator sets your value at an amount closer to your opinion of value than to the ARB's value. If not, the deposit is used to pay the arbitrator's fee. You must exercise the arbitration option not later than 45 days after the date you receive the ARB's notice of its decision.

Under a pilot program established by House Bill 3612 adopted by the 81st Regular Session of the Legislature in 2009, property owners in Bexar, Cameron, El Paso, Harris, Tarrant and Travis counties may appeal ARB orders for real or personal properties with values of more than \$1 million to SOAH. This legislation requires this pilot program be implemented over a three-year period beginning Jan. 1, 2010, and limits it to 3,000 appeals. The pilot program expires Jan. 1, 2013. You must exercise this option not later than 30 days after the date you receive the ARB's notice of its decision.

Alternatively, you may appeal the decision to the state district court in which your property is located. You must file the appeal no later than 60 days after you receive the final ARB order.

In all types of appeals, you are required to pay taxes equal to the undisputed value of your property before the delinquency date.

What is the Comptroller's role in the protest process?

You should know that the Comptroller does not have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself or to the appraisal district board of directors. The Comptroller's office has no direct involvement in the protest process.

Requests for Public Information

Public Information

All records of the district are public information in accordance with the Open Records Act unless specifically identified as confidential.

Confidential Records

Rendition statements or information given to the appraisal district with a promise the information would remain confidential and not open for public inspection.

TPTC § 22.27(a)

Information relating to real property sales prices, descriptions, characteristics, and other related information.

Web Link – [Government Code Chapter 552.148](#)

An application for agriculture-use designation (1-d) is confidential and not open for public inspection.

TPTC § 23.45

A driver's license number, personal identification certificate number, or social security number provided in an exemption application is confidential and not open for public inspection.

TPTC § 11.48(a)

An e-mail address of a member of the public that is provided for the purpose of communicating electronically with the District is confidential and not open for public inspection with the following exceptions:

1. Provided by a person who has a contractual relationship with the District.
2. Provided by a vendor or a vendor's agent who seeks to contract with the District.
3. Contained in a request for bids or proposals, contained in a response for similar invitations soliciting offers or information relating to a potential contract, or provided while negotiating the terms of a contract or potential contract.
4. Provided on a letterhead, coversheet, printed document, or other document made available to the public.

Web Link – [Government Code 552.137](#)

Home addresses of a current or former peace officer, county jailer, employee of the Texas Department of Criminal Justice; a commissioned security officer; a victim of family violence, if as a result of the act of family violence against the victim, the actor is convicted of a felony or a Class A misdemeanor; a federal judge, a state judge, or the spouse of a federal judge or state judge; a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters; an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code; a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure; and a police officer or inspector of the United States Federal Protective Service; or a justice of the peace.

TPTC § 25.025

Information in the appraisal records for violence shelter centers and sexual assault programs is confidential and not open for public inspection.

TPTC § 25.026

Requests for Property Information

All requests for property information are referred to the Customer Service Department.

In order to provide property information, the person making the request must be able to provide the account number, legal description, physical address, or name of the property owner.

Charges for Public Information

Charges for public information are maintained by the Customer Service Coordinator

and the Systems Administrator by using the Texas Administrative Code, [Charges for Providing Copies of Public Information](#)

Exceptions to Charges

The Chief Appraiser, at his discretion, may waive charges for taxing entities or governmental agencies benefiting the taxing entities or the District.

Receipt of Charges

The staff member providing the information for the requested must receive payment prior to the release of information.

Timeframe to Release Information

The appraisal district must release public information not excepted from required disclosure under the Public Information Act promptly. The prompt release of information requires release as soon as possible under the circumstances, that is, within a reasonable time, without delay. Available information shall either be reproduced or made available for inspection promptly within 10 business days of the request. Records are open for inspection during the normal office hours of the District. When the District cannot produce requested information within ten business days of receipt of the request for the information, the staff member responsible for the request must certify that fact in writing to the requestor and set a date and hour within a reasonable time when the information will be available. If public information is not available because it is in immediate active use or storage, the public information officer must certify that fact in writing to the requestor and set a date and hour within a reasonable time when the information will be made available.

Tax Certificate

At the request of any person, a collector for a taxing unit shall issue a certificate showing the amount of delinquent taxes, penalties, interest, and any known costs and expenses under Section 33.48 due the unit on a property according to the unit's current tax records. If the collector collects taxes for more than one taxing unit, the certificate must show the amount of delinquent taxes, penalties, interest, and any known costs and expenses under Section 33.48 due on the property to each taxing unit for which the collector collects the taxes. The collector shall charge a fee not to exceed \$10 for each certificate issued. The collector shall pay all fees collected under this section into the treasury of the taxing unit that employs the collector.

If a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties, or interest are due a taxing unit on the property or that fails to include property because of its omission from an appraisal roll as described under Section 25.21, the unit's tax lien on the property is extinguished and the purchaser of the property is absolved of liability to the unit for delinquent taxes, penalties, or interest on the property or for taxes based on omitted property. The person who was liable for the tax for the year the tax was imposed, or the property was omitted remains personally liable for the tax and for any penalties or interest.

A tax certificate issued through fraud or collusion is void.

TPTC § 31.08

Exhibit – [Processing a Tax Certificate Request](#)

Public Relation Website

One major way in which TCAD is improving relations with their customers is through our website <http://www.taylor-cad.org/> by providing a substantial amount of information online. The District views providing web-based information as part of its duty and professional commitment to the general public. The site acts as a useful public relations tool and educates the public concerning TCAD mission statement focused on our goals and objectives; TCAD Annual Reports and Property Accounts; County Maps; Special Cap Rates; Property Tax Forms; Depreciation Schedules; and public contact information, just to name a few items.

The TCAD website links to the City of Abilene map server which provides the public with a powerful browser-based map. The multiple layer construction includes floodplain maps that show areas at risk to flooding and maps of main rivers for each area of the county. The section also includes property search options, listing details of individual ownership and neighborhood properties.

The general public is encouraged to visit our website as a means of access to TCAD based on the convenience of their schedule, and not be forced to access information during business hours. The website is updated nightly to maintain accuracy with up-to-date information. Through an effort to improve relations with the general public TCAD will continue to enhance its website through cooperation and input from as many people as possible to produce an excellent website. Our desire at TCAD is to provide a website that enriches the customer's browsing experience by providing additional features that are unique to our profession, with a focus on “user friendly” applications and detailed information.

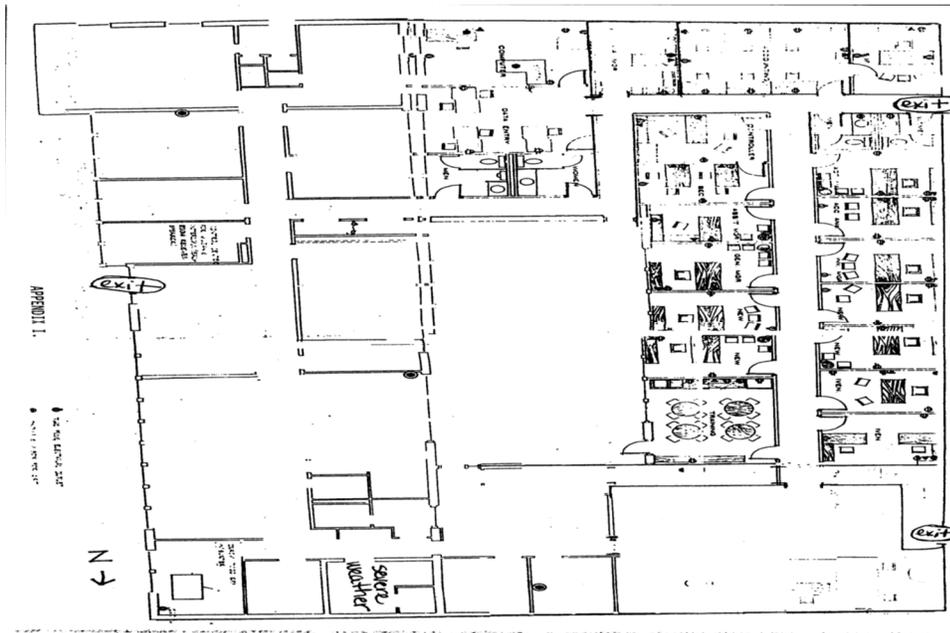
Crisis Plan

This is a summary of the Crisis Plan for the Central Appraisal District of Taylor County. It is intended to serve as a guidance document for the tasks that would be necessary to facilitate the appraisal district decision-making process and its timely response to any disruptive or extended interruption of the organization’s normal business operations. This is especially important if the cause of the interruption is such that a prompt resumption of operations cannot be accomplished by employing normal daily operating procedures.

Immediate Action:

Evacuation of the Facility during Business Hours:

- Once notified, all appraisal district staff will evacuate the building using the marked exist signs.
- Each department should have a list of those employees who are disabled, experience medical problems or who are pregnant and assist with their exit.
- Gather at a Pre-Determined location at the rear of the building.
- Department head counts must be taken to ensure all employees have been accounted for.
- If there is staff missing, the responding emergency services will be notified.
- Everyone must remain at the evacuation location in the rear of the building until released to either return to work or go home.



Declaration of Disaster:

The Chief Executive Officer is responsible for deciding if a formal Declaration of Disaster is warranted.

Executive Team:

The Executive Team has total control over all business recovery efforts during a disruption. They will approve all expenditures related to the recovery of the damaged facility as well as authorizing expenses related to recovery. They will also approve changes in day-to-day activities, priority scheduling of resources and acquisition of services and hardware. They will be the only part of the organization that will have the authority to execute a Declaration of Disaster. All departmental requests must be channeled through the Executive Team.

In order to effectively manage recovery efforts, the Executive Team will work from a temporary local facility, such as an office building conference room or hotel meeting room close to the damaged facility and designate the facility as an Emergency Command Center. The team will also provide acquisition and administrative support to staff members, as well as delegation of responsibilities; they will arrange for supplies and other non-technical resources necessary for recovery. This would include, but not be limited to, arrangements for temporary staffing and training.

Damage Assessment:

The Executive Team, alongside the department coordinators, will evaluate the conditions of the interior facility, data servers, workstations, files and peripherals. The team will use cameras to document the damage and make notations on the Damage Assessment Form. Additional volunteers may be contacted if a sufficient number of recovery team members are not available.

During the initial damage evaluation stage recovery team members will evaluate each piece of equipment and, if no damage is immediately found, place a white sticker on it; if minor damage such as dents or scratches are found, but the equipment appears to be functional, place a green sticker; and if heavily damaged, place a red sticker on the equipment. The placement of the stickers on equipment will accelerate salvage operations.

Begin Damage Assessment:

If the police, the local fire department or a public utility, releases the building for temporary re-entry, the Executive Team may be authorized to re-enter the facility. Emergency services will not release the facility for re-entry unless it is safe to do so.

- The Executive Team will see that power is turned off to the facility
 - Receive formal notification from the local fire marshal of power shut off. Do not, under any circumstances, enter the facility until this is verified.
- The team will re-enter the facility and document with photos and written notations the extent of damage to the computer hardware, vital records and the facility.
- Assess the facility and its contents for any potential of further damage and deteriorations
 - Do not attempt to identify source of disaster or financial loss. That is the job of the Insurance Adjusters. They will use the documentation that is collected from damage assessment.

- Damage Assessment Forms, clipboards, markers, labels, disposable cameras and flashlights will be stored at one of the Executive Team member's house.
 - Essential documentation is important to determine hardware that may be reclaimed for purposes of recovery capability and reporting insurance claims.

- Undamaged equipment will be salvaged and available for use at a recovery center, if needed.

Assess the condition of Vital Records

Vital TCAD Record files should have large fluorescent tags on the cabinets or binders so they can be easily identified.

- It is the responsibility of the Record Management Officer and their support staff to ensure vital records is protected.

Establish a Recovery Business Site:

The Executive Team is responsible for securing an alternative office site to maintain appraisal district operations until full recovery of the permanent office site. Existing governmental buildings will receive priority consideration before evaluating privately owned buildings for possible recovery sites. Staff members will be instructed to stand by for additional details following the damage assessment, and for a decision to either move to the business recovery site or pursue recovery in the damaged facility.

Update Telephone Message and List Status of Appraisal District on Website:

It is the responsibility of the System Administrator or other designate to update the appraisal district phone message and include a public service message on the appraisal district's website at www.taylor-cad.org

- Do not provide confidential information or the status of the damaged facility; keep in mind this is a public telephone number and website.

- Update the information every 24 hours, reference date and time in the message

Decision to Resume Operations:

The Executive Team will obtain reports from the local fire and police departments and public utilities and evaluate the information to determine if primary business operations will be supported from the damaged facility or the business recovery site.

There will be high priority work that must be completed in order to satisfy the recovery objectives; lower priority tasks can be done during the evening or brought on-line later based on the equipment available.

The Executive Team and the System Administrator are responsible for maintaining business operations through the retrieval of system files from an alternate location which supports both software data and communications.

Coordinate Orientation Meeting with Department Coordinators:

The Executive Team will have a meeting with the department coordinators and define:

- A strategy for recovery based on the current information available.
 - Modify with follow-up meetings as situation changes or more is learned.

- A time for teams to report to the business recovery site or original office site and work assignments.

Evaluate the Adequacy of Inventory of Hardware:

Determine if current resources will support recovery objective. If necessary, order additional hardware to support recovery of operations:

- Determine if there are a sufficient number of PCs and peripherals.

Initiate Telephone Calling Tree:

Department Coordinators will begin calling team members.

- The coordinators should advise team members of the declaration of disaster.
- Advise team members to report to the business recovery site.

Notify Restoration Companies:

- Executive Team will coordinate the notification of restoration companies.
- Advise the restoration companies of the nature of the disruption.
 - This will assist them in determining the amount and type of equipment required as well as the size of the staff necessary for restoration.

Contact Moving and Storage Companies:

- To assist in Salvage and Restoration Operations.
- Advise them to stand by until approval is given to enter the facility by emergency services.

Begin Coordinating of Restoration Operations:

Immediately following the decision to execute the plan to move the operations recovery sites, a plan for the restoration of the original site or an interim site should begin:

- Executive Team shall evaluate the condition of the damaged facility.
- Determine if the facility can be restored within two to four weeks.
- Establish a list of alternate facilities that could be converted to a full temporary facility.

Forward Telephone Calls to the Appropriate Disaster Recovery Site:

- Appraisal district calls will be forwarded to the recovery site.

Coordinate Communication with the Media:

The Chief Executive Officer or a designate will coordinate all communications with the media.

The appraisal district staff should be reminded not to discuss any business activities with the media or other third-party organization.

Initiate Recovery Strategy Plan:

The management team will meet and organize the recovery strategy. This will involve establishing recovery time objectives, defining those applications that support the critical business processes, and validating the sequence in which they will be recovered.

Strategy will include, but not be limited to the following:

- Assign Individual Critical Business Processes to recovery team members as required.
- Coordinate the needs of the Recovery Team, and the technical necessities.
- Determine what vendor assistance is required to support recovery response.
- What support or service is required? (This will depend on the extent of the interruption).
- The expectations with regards to the timing for support or service and training requirements.
- What impact is a disruption of processing procedures going to have on records backup procedures?
- Advise the vendor of the situation and verify with them the hours of operation you will be working.

Communicate with Customers and/or Other Key Contacts:

The Chief Appraiser or designate will notify the Board of Directors concerning the business interruption.

Customers will be notified via website, electronic message board or phone message the manner in which they may conduct business and access appraisal district information.

Restore Workstation Applications and Data Files at Business Recovery Site:

- Restore PACS systems software to workstations
- Restore “off-the-shelf” software on local workstations
- Restore access rights
- Systems Administrator will establish connectivity to servers (network connectivity)

- Problems associated with workstation recovery should be directed to Systems Administrator

Determine Operating Fund Requirements:

All requests for financial assistance should be expedited through the Executive Team. The appropriate documentations and receipts are required to support the expenditure.

Report Recovery Status to the Crisis Management Team:

The management team should meet daily to discuss outstanding problems, resource requirements, and issues that may prevent a full and timely recovery. The team should document all issues and provide an update at the following meeting.

Verify Status of Processing Systems:

The management team will work with the Systems Administrator to:

- Verify the availability and accuracy of the restored applications.
- Determine the extent of the operational impact on all “Critical” processing systems.
- Support user testing of restored applications.

Verify Status of Network Capabilities:

The Systems Administrator or designate will communicate the status of the LANS and WANS to the Management Team.

- Verify access to Internet and email services.
- Support testing of restored applications.
- Restore connectivity of voice communications.
- Communicate realistic times for connectivity.
- Call local and long-distance carriers for support, if necessary.

- Initiate procedures to ensure systems are ready and departments can begin to process information.
- Hardware and software should be in place to allow for generation of data, documents, printed media, and all other forms of output.

Evaluate Operational Status:

Executive Team must assess current operational capabilities and determine if additional resources are required. Include hardware, software and personnel as follows:

- Prepare full inventory of damaged facility.
- Support required restoration of the damaged facility.
- Evaluate equipment for damage (i.e., workstations, phones, printers and related hardware and software).
- Use photos, original damage assessment forms and expenditures forms and invoices for feasibility of restoration.
- Coordinate salvage operations.
- Assign team members to oversee salvage and restoration procedures.

Coordinate the Development of a Crisis-to-Normal Transition Plan:

- Organize staff meeting to discuss crisis-to-normal transition plans.
- Encourage counseling for staff members having difficulty dealing with the crisis.
- Document lessons learned during crisis recovery.
- Update Disaster Recovery Plans.

DESCRIPTION OF DAMAGE LEVEL

AFFECTED DAMAGE:

This category includes some damage to structure and contents, but which are habitable without repairs.

MINOR DAMAGE:

Minor damaged encompasses a wide range of damage and is generally the most common type of damage. Minor damage exists when the office is damaged and uninhabitable but may be made habitable in a short period of time with repairs. Some of the items that determine minor damage are listed below:

- Can be repaired within 30 days.
- Has less than 50% damage to structure.

MAJOR DAMAGE:

Major damage is when the office has sustained structural or significant damages, is uninhabitable and requires extensive repairs. Any one of the following may constitute major damage:

- Substantial failures to structural elements of the residence (e.g., walls, floors, foundation, etc.).
- Has more than 50% damage to structure.
- Damage that will take more than 30 days to repair.

DESTROYED:

Destroyed means the structure is a total loss or damaged to such an extent that repair is not economically feasible. Any one of the following may constitute a status of destroyed:

- Structure is not economically feasible to repair.
- Structure is permanently uninhabitable
- Complete failure of major structural components (e.g., collapse of foundation, walls, or roof).