

BOARD OF DIRECTORS POLICY & PROCEDURES MANUAL

GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS

- (a) It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the on the subject of the policies and procedures of the Appraisal District and the Appraisal Review Board and on any issue under the Board's jurisdiction. At each regularly scheduled meeting, the Chairman of the Board shall announce the each person wishing to address the Board on such policies, procedures, or issues may have five minutes in which to do so. The Board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the Board to complete its business and adjourn the meeting at a reasonable time. The Board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the Appraisal District or the Appraisal Review Board and unrelated to any other issue under the Board's Jurisdiction.

- (b) If a person who does not speak English or who communicates by sign language wishes to address the Board at a meeting, and that person is unable to provide his own interpreter, he should notify the Appraisal District in writing at least two business days prior to the meeting and earlier, if possible. Upon receiving such a notice, the Appraisal District shall arrange to have an interpreter present, he shall inform the Board at the meeting of the request he received and the reason he was unable to provide an interpreter.

- (c) If a person has a disability that prevents him from entering the Appraisal District's office or the room where the Board's meeting are held, or that otherwise prevents him from having access to the Board, he should notify the Appraisal District in writing at lease two business days prior to the meeting an earlier, if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice, the Appraisal District shall determine whether the person can be given access to the Board (1) by some temporary modification of the Appraisal District's office that is practicable under the circumstances: (2) by means of some other assistance from the employees of the District that is practicable and safe under the circumstances, or (3) by having the Board relocate its meeting to some other room or part of the Appraisal District's office.

If the person cannot be given access to the Board in such a manner, the Appraisal District shall arrange for the person to address the Board by telephone from some other location through the use of a speaker-phone. Under such circumstances, the

Appraisal District shall inform the Board at the meeting of the reasons why the person was not able to address the Board in person.

- (d) The written public notices of the Board's meetings shall contain in English and in Spanish a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English speaking persons.

ACCESS BY DISABLED PERSONS GENERALLY

The Appraisal District shall, to the fullest extent practicable, make sure that the Appraisal District's office and the conference room where the Board of Directors holds its meeting are accessible persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken by the Appraisal District shall include, but need not be limited to, the following:

- (1) the reservation of at least one parking space for handicapped persons (as close to the entrance to the Appraisal District's office);
- (2) the installation of necessary ramps inside and outside the Appraisal District's office, and
- (3) the installation of railings and other modifications necessary to provide access to the Appraisal District's restrooms.

NOTICES OF BOARD MEETINGS

At each regular meeting, the Board of Directors invites comments from the public about the policies and procedures of the Appraisal District and the Appraisal Review Board and about other matters within the Board's jurisdiction. If you wish to address the Board, but do not speak English, and if you cannot bring your own interpreter, please notify the Appraisal District in writing at least two business days prior to the meeting. Arrangements will be made for an interpreter. If you have some handicap or disability that may prevent you from speaking to the Board, please notify the Appraisal District in writing at least two business days prior to the meeting. The Appraisal District will try to help you.

En cada una de sus reuniones ordinarias la Junta Directiva invita al publico a presentar sus comentarios sobre las politicas y los procedimientos del Distrito de asacion y de la junta de Analisis de Tasaciones, asi como sobre los demas asuntos comprendidos dentro

de la comperencial de la Junta. Si desea dirigirse a la Junta y no labla ingles y le es inposible presentarse con su interprete personal, sirvase comunicarse por escrito con el funcionario del Distrito escargado de enlace con los contribuyentes, por lo menos dos dias habiles antes de la reunion. Se haran arreglos para conseguir un interprete. Si sufre do algun inpedimento o incapacidad que le inpidia hablar ante la Junta, sirvase comunicarse por escrito con le funcionario del Distrito escargado de enlace con los contribuyentos, por lo menos dow dias haabiles antes de la reunion. El Distrito hara lo posible para ayudarle.

POLICIES FOR RESOLVING COMPLAINTS

- (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 protests before the Appraisal Review Board as set out in 41.41 (1 through 7) and 41.411 Texas Property Tax Code.
- (d) A complaint must be filed in writing and addressed to the Chairman of the Board, or the Board itself.

- (e) The Chairman of the Board at any time may refer a complaint received since the Board's last regular meeting to the Appraisal District for investigation.
- (f) At each regular meeting, the Board shall request that the Appraisal District report on the status of all the pending complaints which have previously been referred 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 regular meeting, the Board shall either take some action to resolve the complaint, or refer the complaint to the Appraisal District for investigation. If such a complaint has already been referred to the Appraisal District 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 Appraisal District.
- (g) No employee or official of the Appraisal District or Appraisal Review Board 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.
- (h) 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 Rev. Civ. Stats.
- (i) In response to each complaint referred by the Board, or by the Chairman, the Appraisal District shall investigate the validity of the complaint, and after conducting an investigation, make a recommendation to the Board. They shall report to the Board at its meeting on the result of the investigation and their recommendation.
- (j) Each employee and official of the Appraisal District shall cooperate fully with any investigation being conducted.
- (k) 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 Appraisal District shall prepare proposed notices for consideration by the Board, and shall deliver the notices approved by the Board.

RECOMMENDED MEANS OF DISTRIBUTING PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS

The Burnet Central Appraisal District, like other Texas appraisal districts, has two distinct boards working in connection with it, the Board of Directors and the Appraisal

Review Board. The Board of Directors is responsible for governing the Appraisal District. It consists of five people selected by the taxing units for which the Appraisal District appraises property, e.g. cities, school districts, and counties. The Board of Directors is responsible for making the District's major administrative and financial decisions. The board of Directors for example, approves the District's budget and makes decisions concerning major contracts, such as the purchase or lease of the District's office. The Board of Directors also selects the District's Chief Appraiser and the members of the Appraisal Review Board.

The Board of Directors, however, does not take an active roll in the appraisal of individual properties. Properties in the Appraisal District are appraised by the Chief Appraiser and staff. If a property owner has some complaint about the appraisal of his property in a particular year, he should discuss that problem with the Appraisal District staff, or file a formal protest before the Appraisal Review Board. The Appraisal Review Board is responsible for hearing and resolving protests from property owners concerning the appraisal of their properties. The Appraisal Review Board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlet called Taxpayer's Rights, Remedies and Responsibilities available at the Appraisal District Office. The Board of Directors meets at least once per quarter, and its meetings are open to the public. Persons interested in addressing the Board of Directors about the policies and procedures of the Appraisal District, or the Appraisal Review Board, or about any other matter within the jurisdiction of the Board of Directors may do so at its meetings. Any persons who would like to speak to the Board, but who does not speak English and who cannot arrange for an interpreter, should advise the Appraisal District in writing at least two business days before a scheduled meeting of the Board so that an interpreter can be obtained. Any person who would like to speak to the Board, but who cannot do so because of some handicap of disability, should advise the Appraisal District in writing at least two business days before a scheduled meeting of the Board so that special arrangements can be made.

While the Appraisal Review Board considers protests about the appraisals of particular properties, the Board of Directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the Appraisal District, Appraisal Review Board or any official or employee of the Appraisal District, the property owner should set that complaint out in writing addressed to the Board of Directors. The Board will typically refer that complaint to the Appraisal District who will investigate the matter and report to the Board at a meeting. The Board will consider the matter and take the reasonable and appropriated steps necessary to resolve it. The Board will notify the property owner of the status of his complaint at least once each calendar quarter, and will notify the property owner of the final resolution of the complaint.