## **COMPLAINT PROCEDURES**

### Jurisdiction of the Board

The Board of directors may hear any complaint concerning, but not limited to, the items listed below. The Board may not hear complaints concerning appraised value that are the responsibility of the Appraisal Review Board.

- 1. Appointing the Chief Appraiser
- 2. Contracting with other appraisal offices, taxing entities or private firms to perform appraisal functions
- 3. Adopting annual budgets for the operation of the District and any collection functions it may have under contract
- 4. Determining the method of financing the annual budgets based on cost allocations among taxing entities
- 5. Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office
- 6. Ensuring preparation of annual audits by certified public accountants
- 7. Selecting a financial institution to deposit funds through bid solicitation
- 8. Entering into contracts for appraisal functions and for all expenditures in excess of \$5,000 in order to ensure that the comply with the competitive bidding requirements established by law
- 9. Being a necessary party to lawsuits brought by property owners concerning appraisals
- 10. Approving the appointment of Agricultural Advisory Board
- 11. Appointing the members of the Appraisal Review Board and increasing the size of the Board's membership when necessary
- 12. Administering the District office in any other manner required by law
- 13. Appraisal Review Board

#### Complaint Procedures

Any complaint requiring action by the Board must be filed in writing with the Chief Appraiser. 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.

# Complaint Resolved by Chief Appraiser

The Chief Appraiser will research each complaint for all possible remedies. If the Chief Appraiser and the taxpayer are able to resolve the problem, the Chief Appraiser will report the problem and its resolution to the Board at their next scheduled meeting.

#### Complaint Unresolved by Chief Appraiser

A property owner that is unable to resolve a complaint with the Chief Appraiser 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.

#### Special 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.

## ARB Complaint Procedures

Complaint Authority- The Board of Directors of the Sabine County Appraisal District have authority over the Appraisal Review Board Members. The Appraisal Review Board members are appointed by the Board of Directors.

#### Filing a Complaint

To file a complaint with regard to the ARB, please notify in writing by regular mail, first class mail:

Board of Directors Sabine CAD Chairman of Board P.O. Box 137 1920 Worth St. Hemphill, TX 75948

Only written complaints accepted.

When you file a complaint, please include the following information;

- Your name, address and telephone number
- Your email address, if you would like to be contacted via e-mail
- The name of the ARB person or persons about whom you are complaining and
- The exact nature of the complaint

What to Expect When A Complaint Is Filed

The complaint will be addressed at the next regularly scheduled Board of Directors meeting and you will receive either an email or written letter explaining the Board of Directors determination of the matter.