

From Board of Director's Local Policy & Procedures Manual

IX. PUBLIC COMPLAINT PROCEDURES

If any member of the public wishes to file a complaint with the Board concerning the operation of the District or any other function over which the Board has responsibility, he or she may do so. The Board authorizes the Taxpayer Liaison to accept said written complaints.

The Board will consider complaints about itself, the Guadalupe Appraisal District, the Appraisal Review Board, or any of the following persons, if the action, which is the subject of the complaint, was taken in such person's official capacity:

1. A member of the Board;
2. A member of the Appraisal Review Board;
3. A member of the Agriculture Advisory Board;
4. The Chief Appraiser;
5. Any private person or firm who, by contract, performs contractual functions for the Guadalupe Appraisal District;
6. The Taxpayer Liaison.

A complaint may be filed with the Board by any of the following persons or entities:

1. A property owner of taxable property within the Guadalupe Appraisal District;
2. A taxing entity for which the Guadalupe Appraisal District appraises property;
3. The Appraisal Review Board or any member thereof;
4. The Chief Appraiser;
5. An employee of the district;
6. The Taxpayer Liaison.

A complaint may be addressed to any matter within the jurisdiction of the Board or any other matter involving the District or the Appraisal Review Board, except that a complaint may not be addressed to any of the grounds for challenges or protests before the Appraisal Review Board as set out in Chapters 41 and 25, or issues related to Chapter 11 of the Texas Tax Code.

A complaint must be filed in writing and addressed to the Taxpayer Liaison as follows:

Taxpayer Liaison, Guadalupe Appraisal District
3000 N. Austin Street,
Seguin, Texas 78155

The Board has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Texas Tax Code § 1.111(e) or a determination of Guadalupe Appraisal Review Board on a challenge, protest, exemption denial or motion for correction made under authority of § 41.07, § 41.47, and § 25.25, respectively.

The Taxpayer Liaison or Chief Appraiser will assign a number to the complaint received and keep a file copy of each reply to include interim replies.

The name and mailing address of the party that files complaint must be provided to allow for a follow-up with any agenda or Board action taken in response to the complaint.

The Chief Appraiser shall transmit copies of all the correspondence to the Taxpayer Liaison Officer. The Board at the next scheduled public meeting will discuss the issues in such complaints or commentary, and public testimony will be invited.

The Chair of the Board may at any time a complaint is received refer it to a Director, the Taxpayer Liaison or to the Chief Appraiser for investigation, or may investigate the complaint itself.

If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or the Taxpayer Liaison, or if it otherwise appears that the Chief Appraiser or Taxpayer Liaison could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chair and or the Board may refer the complaint to some other employee of the appraisal district or to a particular member of the Board who shall perform the functions of the Taxpayer Liaison or Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.

Each employee and official of the appraisal district shall cooperate fully with an investigation stemming from any complaint.

In response to each complaint referred to them by the Chair, the Chief Appraiser, the Taxpayer Liaison, employee or Director shall investigate the validity of the complaint, and after conducting the investigation, make a recommendation to the Board. The findings of the investigation and recommendations shall be given to the Board at its meetings with respect to complaints.

At each regular meeting, the Board shall request that the Taxpayer Liaison or the Chief Appraiser report on the status of all pending complaints. If the complaint regards the Chief Appraiser, the Taxpayer Liaison or the investigation is headed by the Chair; the Chair shall at each regular meeting report on the status of the pending complaint.

The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. If the Chair has already referred such a complaint to the Chief Appraiser, the Board shall either take some action to resolve that complaint or ratify the Chair's decision to refer it to the Chief Appraiser.

No employee or official of the appraisal district 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 a public meeting. 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 Chapter 551 of the Texas Gov't Code.

Pursuant to Texas Tax Code § 6.04(g), the Board shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser or Taxpayer Liaison shall prepare proposed notices for consideration by the Board, and shall deliver the notices approved by the Board.

The Taxpayer Liaison Officer also provides the complaints, comments and suggestions received by the Board to the Texas Comptroller in the prescribed manner as set forth by the Texas Comptroller's office.