

Harris County Appraisal District General Policy & Policies for Public Access



Harris County Appraisal District
13013 Northwest Freeway
P.O. Box 920975
Houston, TX 77292-0975
Telephone (713) 812-5800
Information Center (713) 957-7800

Board of Directors:

Mike Sullivan, Chairman
Glenn E. Peters, Secretary
Martina Lemond Dixon, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Al Odom, Director
Jim Robinson, Director
Elizabeth Santos, Director

Roland Altinger, Chief Appraiser
Teresa S. Terry, Taxpayer Liaison Officer

Dear Property Owner:

We want you to be informed about the Harris County Appraisal District and your rights as a property owner. This pamphlet contains information on the board of directors' policies and procedures for access to the board of directors, assistance for non-English speaking and disabled persons, and resolution of complaints to the board.

We trust that you will contact us or the taxpayer liaison officer if we can be of any assistance.

The district's Information & Assistance Division can answer questions and serve your needs on most matters that do not require board attention. Our Public Information Center has extensive research materials and a telephone bank staffed by trained information specialists. The information center and telephone information center are open to serve you 8 AM until 5 PM weekdays.

Sincerely,

A handwritten signature in cursive script that reads "Mike Sullivan". The signature is written in black ink and is positioned above a horizontal line.

Mike Sullivan

General Information

The Harris County Appraisal District appraises taxable property for the county, cities, school districts, and more than 300 special districts such as MUDs that levy property taxes within the district's boundaries. The district appraises approximately 1.8 million property parcels annually. The district also administers exemptions and special appraisals, such as productivity valuation of qualified agricultural land, and determines the taxable situs of property. The chief executive officer of the appraisal district is the chief appraiser.

The governing body of the district is the appraisal district's board of directors. The appraisal district also has an appraisal review board, which hears property owner protests regarding values and other related matters, and a taxpayer liaison officer, who handles problems outside the jurisdiction of the appraisal review board. The appraisal review board is appointed by the local administrative district judge for Harris County.

Board of Directors

A board of seven directors, one of whom is an ex-officio, non-voting director, governs the appraisal district. Board members select the chief appraiser, adopt the annual district budget, appoint the chair and secretary of the ARB, and ensure that the district follows policies and procedures required by law. The board does not appraise property or make decisions affecting the appraisal records. Members of the board may not discuss appraisal matters with the chief appraiser except in open meetings or other forums or in closed meetings held for the purpose of discussing pending litigation.

Public Access to the Board of Directors

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district and on any issue under the board's jurisdiction. Generally, the board's statutory duties and jurisdiction concern:

- adopting the district's annual operating budget;
- contracting for necessary services;
- hiring the chief appraiser and assigning responsibilities to the position;
- making general policy regarding the operation of the appraisal district; and
- appointing the taxpayer liaison officer.

Board Meetings

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures, or issues may have time to speak allotted as follows:

- If the speaker's intended comment relates to an identifiable item on the agenda, three minutes;
- If the speaker's intended comment does not relate to an identifiable item on the agenda:
 1. Three minutes if the speaker has not appeared to make public comment in any of the four preceding meetings; or
 2. One minute if the speaker has appeared to make public comment in any of the four preceding meetings.

For the purposes of this policy, a speaker representing a business entity is deemed to have appeared in a preceding meeting if any speaker representing that business entity has appeared in a preceding meeting. The chairman may expand the speaker's time as needed if the expansion will not affect the ability of 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. [Sec. 6.04(d), Tax Code.]

Interpreters

The district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language, and notifies the taxpayer liaison officer at least three business days before the meeting. The person must indicate that he or she desires to address the board and is unable to provide an interpreter. [Sec. 6.04(e), Tax Code]

Access by Disabled Persons

HCAD's headquarters building at 13013 Northwest Freeway has van accessible parking spaces for the handicapped between the main building and parking garage. In addition, there are numerous reserved handicapped spaces on the first floor of the garage, and ramp access is available at the building entrance facing the garage. Two handicapped parking spaces have been added to the front of the building.

The board meeting room and ARB hearing rooms are also wheelchair accessible. A person who needs additional assistance for entry or access should notify the taxpayer liaison officer in writing at least three business days before the meeting. [Sec. 6.04(e), Tax Code]

Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, the board of directors, and any other matter within the jurisdiction of the board of directors. The board will *not* consider complaints addressing any of the grounds for a challenge and a protest before the appraisal review board as set out in Sections 41.03 and 41.41, Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, a correction, or a protest.

Correspondence should be mailed to:

Chairman, Board of Directors
Harris County Appraisal District
P. O. Box 920975
Houston, Texas 77292-0975

Hearing impaired persons who have a TDD telephone machine may call 713-957-5640 and have a complaint delivered to the board.

At each regularly scheduled meeting, the taxpayer liaison officer must report to the board on the nature of complaints and the status of resolution, if there are any.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

At least quarterly and until final disposition of a complaint, the board notifies the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Sec. 6.04(g), Tax Code]

The Chief Appraiser and Property Appraisals

The chief appraiser is the chief administrator of the appraisal office. The chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to the chief appraiser's employees as necessary.

The chief appraiser and his staff appraise the properties in the appraisal district. If you have a concern about property appraisal, you should discuss it first with the appraisal district's staff. Complaints that cannot be resolved at the staff level should be addressed by written protest to the appraisal review board. The appraisal district maintains an Information Center on the third floor of the district offices. The telephone number for the Information Center is 713-957-7800.

Appraisal Review Board

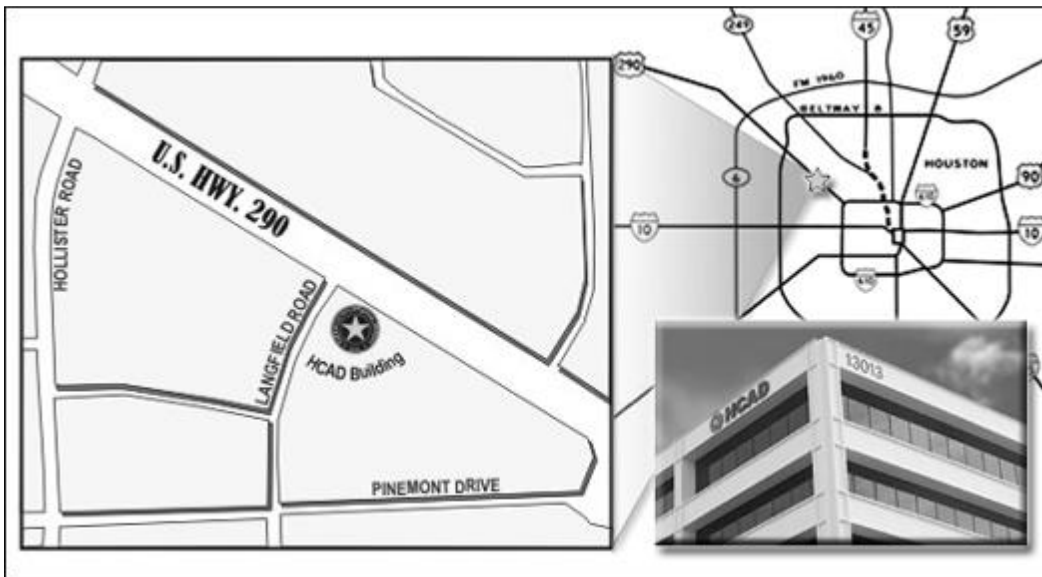
The appraisal review board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The appraisal district funds the board's operations and provides clerical support for their activities. Appointed by the local administrative district judge for Harris County, the appraisal review board is an independent citizen board. The appraisal review board's duties and a property owner's right to protest the appraisal of the owner's property are more thoroughly explained in the pamphlet entitled *Property Taxpayer Remedies*. This publication is available at the appraisal district's office and on the district's web site at www.hcad.org.

Taxpayer Liaison Officer

The taxpayer liaison officer administers certain public access functions required by the Tax Code and is responsible for resolving disputes that do not involve matters that may be protested under Section 41.41 of the Tax Code. [Sec 6.052 Tax Code]

Tax Calendar

January 1:	Date that determines taxable value and homestead exemption status.
April 1:	Last day for property owners to file renditions or to request an extension.
May 15:	Deadline for filing written protests to the appraisal review board (or by the 30th day after a notice of appraised value is mailed to the property owner, whichever is later).
October:	Tax bills are usually mailed during this month.
January 31:	Last day to pay prior year property taxes without penalty and interest.



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