

Written Complaint Procedures – Borden County Appraisal District

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board (ARB), and 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 challenge and protest before the ARB. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on value, correction or protest.

If the chief appraiser (or board chair) is investigating the complaint they must report on the status of the complaint at least quarterly, to both the taxpayer and the board until the complaint is resolved, unless notification would jeopardize an investigation.

If a complaint is filed that the board must resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an investigation. The chief appraiser will keep files for the board on behalf of the board.

In order to file a complaint, the following procedures should be followed:

- The complaint must be in writing and must adequately describe the specific facts which give rise to the complaint.
- The chief appraiser (or if the complaint is against the chief appraiser, the board chair) will research the complaint for remedies. If the chief appraiser and taxpayer can resolve the problem, the chief appraiser will report the complaint along with the resolution to the board at the next meeting. If the complaint cannot be resolved in this manner, the complaint will be placed on the agenda as an action item at the next meeting of the board. At this meeting, the taxpayer will be given the opportunity to present a written complaint to the board in person.
- The taxpayer must give the chief appraiser or board chair adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the board, adequate time must be allowed for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
- A taxpayer must further outline to the chief appraiser any special assistance or arrangements that will be required to make their presentation to the board, such as translators for non-English speaking or deaf persons, or special needs of a person having a physical, mental or development disability. This service must be requested at least seventy-two hours in advance of the meeting.
- If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded on a recording device and will be played for the board in lieu of written complaint.

****Please remember, the Board of Directs do not participate in the appraisal process. If you have a complaint concerning the appraisal of your property, this matter does not fall under the jurisdiction of the Board. Property valuation and exemption concerns must be protested to the ARB.**

A written complaint may be filed with the board:

**BORDEN COUNTY APPRAISAL DISTRICT
PO BOX 298
GAIL, TX 79738**