

KNOX COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS PUBLIC INFORMATION DUTIES AND PUBLIC ACCESS

Board of Directors

The governing body of the Appraisal District is the Appraisal District's Board of Directors. Individuals serving on the Board of Directors bring to the Board knowledge, judgment, and expertise in establishing policies and procedures for the District's organization and operation.

The Knox County Appraisal District was formed on March 1, 1982. Knox County District Board of Directors consists of five (5) appointed voting members.

To be eligible to serve on the Board of Directors, a person must have resided in the Appraisal District for at least two years immediately preceding the date of taking office. Members serve two-year terms, beginning on January 1 of even-numbered years. The voting entities appoint the members of the board. These same entities appoint individuals to fill a vacancy on the Board. A taxing entity may ask for the recall of any director the entity appointed at any time by majority vote of a quorum of that entity. Board members serve without compensation, but are entitled to reimbursement for actual and necessary expenses.

The Board's authority over appraisal of property is limited. The Board does not appraise property or review values on individual properties. The law assigns those tasks to the Chief Appraiser and the Appraisal Review Board, respectively. The Board has no authority to review Appraisal Review Board decision. The Board shall not review exemptions, qualification for special appraisal, or taxability determinations.

The Board of Directors shall establish general policies in keeping with the requirements of state law. Members of the board shall have authority only when acting as a board legally in session. The board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the board.

The statutory responsibilities of the Board of Directors include:

- Establishment of the Appraisal District's office
- Employ and annually evaluate the Chief Appraiser;
- Appoint Appraisal Review Board Members and select chairman and secretary from among members of Appraisal Review Board;
- Adopt the Appraisal District's annual operating budget;
- Appoint a Taxpayer Liaison office (districts in counties having a population of over 125,000);
- Contract for necessary services, including annual financial audit;
- Designate depository for Appraisal District funds;
- Approve contract with appraisal firms selected by the Chief Appraiser to perform appraisal services for the district;
- Provide advice to the Chief Appraiser concerning Agricultural Advisory Board;
- Make general policy on the appraisal district's operation.
- Biennially develop a written plan for the periodic reappraisal of all property within the District's boundaries.

Policy for Public to Speak at Scheduled Board Meetings

In compliance with Section 6.04(d) of the Property Tax Code, all agendas posted for scheduled board meetings shall include an item specifically designated for public comments on any issue within the authority of the Board of Directors. Persons wishing to speak to the Board of Directors at a scheduled meeting shall complete the sign-in sheet, listing their name and identifying the issue they wish to communicate. The Board will allow five (5) minutes time for citizen communications.

Interpreters

The District will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the Appraisal Board at least three (3) 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.

Access for Disabled Persons

Knox County Appraisal Districts office is located @ 100 West Cedar Street, Benjamin, Texas Knox County, Texas, and has van accessible parking spaces for the handicapped.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Appraisal District in writing at least three business days before the meeting.

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 its jurisdiction. The Board will not consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the Appraisal Review Board as set out in the Property 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. The Board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisal, granting or denying exemptions or any other matter directly affecting the value of property. Any complaint shall be first brought to the Chief Appraiser in writing for his or her initial investigation and determination. A complaint shall be filed with the Chief Appraiser not later than the 15th business day following the date the complainant knew, or with reasonable diligence should have known, about the circumstances serving as the basis for the complaint. Any complaint filed following such time shall be returned to the complainant by the Chief Appraiser as untimely. A complainant may appeal a dismissal of a complaint due to untimeliness to the Board; however, the Board's review of the matter shall be limited solely to the issue of whether the complaint was properly dismissed as untimely and shall not be made on the merits of the complaint.

Any written complaint must contain at a minimum the following information: (1) the name and contact information of the complainant; (2) a statement describing the nature of the complaint; (3) a statement of the facts underlying the complaint; and (4) the specific relief requested. Any complaint that does not contain all four requirements shall be returned to the complainant for amending. The Chief Appraiser shall conduct a conference with the complainant and respond in writing to the complaint not later than the tenth (10th) business day following his or her receipt of the complaint. The complainant may appeal the Chief Appraiser's response to the Board by filing a written appeal not later than the fifth (5th) business day following receipt of the Chief Appraiser's response or upon expiration of the Chief Appraiser's deadline for issuing a response if one has not been issued. Such appeal shall be heard by the Board at a future Board meeting as determined by the Chairman.

Complaints may be delivered to the Knox County Appraisal Office as shown below:

Physical Address: Knox County Courthouse
100 West Cedar Street Benjamin, TX
79505

Mailing Address: PO Box 47
Benjamin, TX 79505

Hearing impaired persons who have a TDD telephone machine may call (940)459-3891 to have a complaint delivered to the Board.

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

The information provided in this pamphlet is derived from the Knox County Appraisal Board of Directors* Policies and Procedures and Appraisal District Personnel Policy.

For more detailed information, please feel free to contact the Knox County Appraisal District for a complete copy of any policies associated with the district. *Email: knoxcad@yahoo.com*

Phone: 940-459-3891

Fax: 940-459-2004