

APPENDIX A

Central Appraisal District of Johnson County General Policies & Procedures for Public Access

I. General Information about the District

The Central Appraisal District of Johnson County's ("***District's***") primary function is appraising taxable property for Johnson County, cities, school districts, and a number of other special taxing units such as fire, water, and hospital districts, which levy property taxes within their jurisdictional boundaries. The District appraises thousands of property parcels annually. The District also administers property tax exemptions and determines taxable situs of property. The chief executive of the District is the chief appraiser.

II. District Board of Directors

The governing body of the District is its Board of Directors ("***Board***") who are elected or appointed by the taxing units served by the District. The Board selects a chief appraiser and Board general counsel. The Board also adopts the annual District budget and ensures that the District follows policies and procedures, appropriate state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. Chief Appraiser

The chief appraiser and the chief appraiser's staff appraise property within the District. If you have a concern about the appraisal of property, you should first discuss it with the District's staff. Complaints regarding appraisals that cannot be resolved at the District staff level can be addressed by a written protest to the Appraisal Review Board ("***ARB***").

IV. Appraisal Review Board (ARB)

The Appraisal Review Board is a group of citizens appointed by the Board that serves as the adjudicative or judicial part of the property tax protest system. The ARB is a separate body from the District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the property owner and the District. The ARB's duties and a property owner's right to protest are more thoroughly explained in the pamphlet titled, "Taxpayer Assistance Pamphlet" which is mailed with each owner's Notice of Appraised Value.

V. Who May Address the Board

It is the policy of the Board to provide the public with a reasonable opportunity to address the Board at any public meeting of the Board on any issue or matter within its jurisdiction in accordance with the Texas Open Meetings Act. [Tax Code § 6.04(d)]. The Board allows each member of the public who desires to address the Board on an item to do so before the Board's consideration of the item. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting general policies regarding the operation of the District;
- Adopting the District's annual budget;
- Contracting for necessary services and facilities;
- Selecting the chief appraiser, Taxpayer Liaison Officer, and Board General Counsel and

assigning responsibilities to the positions.

The Board's jurisdiction does **not** include complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the ARB as set forth in the Tax Code. The Board has no authority to overrule the Chief Appraiser or the ARB's determination of value, correction, or protest.

VI. Procedures for Speaking at a Board Meeting

The procedures for addressing the Board are outlined below:

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the presiding officer before the meeting begins.

At the beginning of each regular meeting, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time but, in accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting. The presiding officer may, but is not required to, invite anyone who did not fill out and submit a Speaker Registration Form before the meeting began to submit a late Speaker Registration Form and address the Board during "Citizen Communication."

Speaker Time Limits:

General Rule

The first ten individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three minutes to address the Board. All subsequent individuals may be limited by the Board to one minute to address the Board. The Board's presiding officer may limit the time for each speaker if comments are repetitive or extend a speaker's time at their discretion.

Exceptions to these limits include:

Exception for Speakers Needing Translators

Speakers who will be addressing the Board through a translator will have six minutes to address the Board. Citizens may be accompanied by their own translator or request that a translator be provided by the District. Please note, however, that requests for a translator must be made to the District at least seven days in advance of the Board meeting.

Exception for Executive Session

Citizen participation is not permitted during Executive Session.

Prohibited Speech

The presiding officer may limit or terminate the speaking time of speakers who use obscene, vulgar, or profane language, or whose speech is prohibited by law. However, the Board will not prohibit criticism of the Board, or any action, omission, policy, procedure, program, or service of the District, unless the criticism is otherwise prohibited by law. [Gov't Code § 551.007].

Reasonable time shall be provided during each Board meeting for public comment on District and ARB policies and procedures. [Tax Code § 6.04(d)]

VII. Policies for Reviewing and Responding to Complaints and Certain Grievances

The Board will consider written complaints about the policies and procedures of the District, the ARB, the Board, any specific member thereof, or any other matter within the Board's lawful jurisdiction. Complaints should specify the name of the individual(s), Board or department involved, dates, nature of the complaint and the complainant's contact information. *Please note, however, that the Board is prohibited by law from addressing any matter that might involve a challenge, protest, or correction before the ARB. Additionally, the Board has no authority to overrule the chief appraiser or an ARB decision on a value, correction, or a protest.*

Please mail or deliver written complaints and correspondence to:

Chief Appraiser
109 N. Main Street
Cleburne, TX 76033

Complaints and correspondence may also be emailed to the Board at jcad@johnsoncad.org.

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

Until final disposition of a complaint, the Board will notify the complainant at least quarterly on the status of a complaint, unless such a notice would jeopardize an investigation. [Tax Code § 6.04(g)].

VIII. Interpreters/Translators

The Board will provide an interpreter at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be in writing, received by the Chief Appraiser, Board Chairperson, or Board Secretary at least seven days before the meeting at which the interpreter is needed, state the language required to be interpreted, and state that the requestor is unable to provide his or her own interpreter. Written notice should be delivered to the District by emailing jcad@johnsoncad.org at least seven days prior to the meeting. Failure to deliver timely notice may result in the District being unable to make the appropriate accommodations.

IX. Access by Disabled Persons

The District's board meeting room is wheelchair accessible. Disabled persons who wish to address the Board and need special assistance for entry or access should notify the Board in writing at least seven days before the meeting. The District office has van accessible parking spaces available to handicapped persons in its parking lot in front of the building.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the District in writing at least seven days before the meeting by emailing jcad@johnsoncad.org. If notice is not given within seven days the District will attempt to make the appropriate accommodations, but may not be able to.

X. Tax Calendar

January 1	Appraisal districts are required to appraise property at its value on this date.
January 1 – April 30	Appraisal districts complete appraisals and process applications for exemptions.
April – May	Appraisal districts send notices of appraised value.
May 15	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.