



GREGG COUNTY APPRAISAL DISTRICT GENERAL POLICY & PROCEDURES FOR PUBLIC ACCESS

GENERAL INFORMATION

Appraisal District

The Gregg County Appraisal District's primary function is appraising taxable property for the county, cities, school districts and a number of other special taxing units, including fire and water that levy property taxes within the boundaries of the appraisal district. The district is responsible for the appraisal of approximately 235,400 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.

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, a taxpayer liaison officer, who handles problems outside the jurisdiction of the appraisal review board.

Board of Directors

The governing body of the district is its five member board of directors, who are elected or appointed by the taxing units served by the district and one non-voting member who represents the county. The board selects the chief appraiser, the taxpayer liaison officer, appraisal review board officers, 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.

Chief Appraiser

The chief appraiser and his staff appraise property within the district. If you have a concern about appraisal of property, you should first discuss it with the district's staff. Complaints of this nature that cannot be resolved at staff level can be addressed by a written protest to the appraisal review board.

Appraisal Review Board (ARB)

The appraisal review board is a group of citizens appointed by the local administrative District Judge that serve as the judicial part of the protest system. The ARB is a separate body from the Gregg County Appraisal District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the taxpayer and the appraisal district. The appraisal review board's duties and a property owner's right to protest are more thoroughly explained in the pamphlet entitled, "Property Taxpayer Remedies" which is available at the district's Public Service counter and website.

Taxpayer Liaison Officer (TLO)

The taxpayer liaison officer handles public access and informational matters. The liaison officer also resolves complaints that fall outside the jurisdiction of the appraisal review board. At each regular meeting of the board of directors, the taxpayer liaison officer reports on the number, nature and status of resolution on any complaints.

The taxpayer liaison officer's duties include:

- Administer the public access functions required by the Property Tax Code.
- Supports efforts to assist property owners in understanding the appraisal process, protest procedures and related matters.
- Report to the board at each meeting on the status of all complaints.
- Assist access to the board by non-English speaking and disabled property owners.
- Prepare information describing board functions and procedures involving how complaints are filed and resolved.
- Perform other duties and responsibilities as assigned.

Who May Address 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 at any regular meeting on any issue or matter within its jurisdictions. Generally, the board's statutory duties and jurisdiction involve:

- adopting the district's annual budget;
- contracting for necessary services and facilities;
- selecting the chief appraiser and assigning responsibilities to the position;
- adopting general policies regarding the operation of the district;
- selecting Appraisal Review Board officers;
- selecting the taxpayer liaison officer and assigning responsibilities to the position.

Speaking at a Board Meeting

Board of director's meetings are conducted on a regularly scheduled basis, in the boardroom at the appraisal district office. At each regular meeting, the chairman will ask if anyone has signed up to speak, or if anyone present wishes to address the board. The board allows reasonable time for each person to speak, however, this time may be expanded at the discretion of the board. The board may refuse to hear any person who is attempting to speak on a subject unrelated to the board's lawful jurisdiction. Additionally, the chairperson may limit repetitive comments by one or more speakers.

Policies for Reviewing and Responding to Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, the Appraisal Review Board, the Board of Directors, any specific member thereof, or any other matter within its lawful jurisdiction; however, it *cannot* consider any matter that might involve a challenge, protest, or correction before the appraisal review board as set out in the Texas Property Tax Code. Additionally, *the board has no authority to overrule the chief appraiser or an appraisal review board's decision on a value, correction or a protest.* Your complaint should specify the name of individual/s, board or department involved, dates, nature of the complaint and your contact information.

Please mail or deliver written complaints and correspondence to:

Theresa Norris, Taxpayer Liaison or
The Chairman of the Board of Directors
Gregg County Appraisal District
4367 W Loop 281
Longview TX 75604

At each regularly scheduled meeting, the taxpayer liaison officer shall 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.

Until final disposition of a complaint, the board notifies the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation.

Interpreters

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 made to the taxpayer liaison officer in writing in advance of the meeting. The appraisal district office has 3 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 taxpayer liaison officer in writing in advance of the meeting. If notice is not given in advance the district will attempt to make the appropriate accommodations.

Tax Calendar

- January 1: Statutory date for appraisal of all taxable property at 100% of market value.
- Statutory date of determining status for approval of regular residential Homestead exemption (Taxpayer must own and occupy as primary residence on this date.)
- April 1: Last day for property owners to file renditions.
- May 31: Protest deadline for filing a written protest to the appraisal review board is before June 1, or not later than the 30th day after a notice of appraisal has been properly mailed to the property owner at address of record, whichever is later.
- October/
November Tax bills are mailed to property owners by the appropriate tax assessor/collector office.
- January 31: Last day to pay previous tax year property taxes at the tax assessor/collectors office without penalty and interest added.

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4367 W LOOP 281
LONGVIEW, TX 75604
903-238-8823
www.gcad.org

