



PO Box 21337
Beaumont, TX 77720
OR
4610 S. 4th Street
Beaumont, TX 77705

Telephone: (409) 840-9944
Fax: (409) 727-5621

TAXPAYER INFORMATION PAMPHLET AND COMPLAINT PROCEDURES

UNDERSTANDING THE APPRAISAL DISTRICT CONCEPT

The Jefferson Central Appraisal District (District) is comprised of three components: the Board of Directors (Board), the Chief Appraiser, and the Appraisal Review Board (ARB).

The Board oversees the activities of the District. They do not appraise property or make decisions that affect the appraisal records; instead, they select the Chief Appraiser, adopt the budget, appoint the ARB officers, and ensure that the District follows policies and procedures set by law. The Board is comprised of five members who are elected by the governing bodies of the County, cities, school districts, and certain special districts within the District. The Jefferson County Tax Assessor-Collector also serves as a non-voting member.

The Chief Appraiser administers the Appraisal District office. She is responsible for appraising all property in the District and determining all exemption and special appraisal requests. The Chief Appraiser reports directly to the Board.

The ARB is charged with the responsibility of making certain that all appraisals performed by the District are equal and uniform and comply with the requirements of the law and that all exemptions and special appraisals are properly granted. The ARB does not have any authority over the operations of the District; their only concern is with property valuations. The ARB meets quarterly, except during protest time when they meet as necessary to hear all taxpayer protests properly filed with them. The ARB is a body of impartial persons who are appointed by the Local Administrative District Judge. They do not work for the Appraisal District.

COMPLAINTS UNDER THE JURISDICTION OF THE BOARD OF DIRECTORS

You may file a complaint involving any matter under the jurisdiction of the Board, which include operations of the District, the Board, or the ARB; or the actions of any of the following persons: the Chief Appraiser, District staff, a member of the Board, or a member of the ARB. Matters outside the jurisdiction of the Board include property valuations, exemptions, or any other matter that may be protested to the ARB.

Additionally, a property owner or the chief appraiser may file a complaint with the TLO alleging that the ARB has adopted or implemented hearings procedures that are not in compliance with the Comptroller's model hearings, or the ARB is not complying with the procedural requirements under Chapter 41 of the Property Tax Code.

Any complaint requiring action by the Board must be filed through the Taxpayer Liaison Officer (TLO). The TLO is appointed by the Board and acts as an intermediary between the taxpayer and the Board. To file a complaint, the necessary steps must be taken:

1. File a written complaint with the TLO. The complaint should adequately describe the situation, the person(s) involved, and the action(s) the complainant would like the Board to take concerning the complaint.
2. The TLO will research each complaint for all possible remedies. If the TLO and the complainant can resolve the problem, the TLO will then report the problem and its resolution in the informational report to the Board at their next regular scheduled meeting. If the TLO and the complainant are not able to resolve the problem, the TLO will place the complaint as an action item on the agenda for the next regular scheduled meeting of the Board of Directors.
3. In order for an unresolved complaint to be placed as an action item on the Board's agenda, adequate time must be given to notify all parties involved in the complaint and to allow proper time to comply with the Open Meetings Act.
4. A complainant must further outline any special assistance or arrangements required to make a presentation to the Board, such as translators for non-English speaking or deaf persons, or special needs for a person having any physical, mental, or development disability.
5. If a complainant has an impairment and cannot present the complaint in writing, the complaint will be recorded and played for the Board in lieu of the written complaint.
6. If an unresolved complaint involves a District employee, including the Chief Appraiser, the employee will be notified of the complaint and must submit a written response to be presented along with the complaint at the next regular scheduled meeting of the Board of Directors.

The TLO will investigate the complaint and report the findings of the investigation to the Board of Directors. The Board of Directors can direct the ARB Chairperson to take remedial action if, after reviewing the TLO Report, the Board of Directors determines that the allegations in the complaint are true. If the Board of Directors determines that the ARB Chairperson failed to take the required action to bring the ARB into compliance, the Board of Directors may remove that ARB member from the position of chairperson.

THE BOARD OF DIRECTORS DOES 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. VALUATION AND EXEMPTIONS CONCERNS MUST BE PROTESTED TO THE ARB.

PUBLIC ACCESS POLICIES

The Board meets at the Appraisal District office, located at 4610 S Fourth St., Beaumont at 4:00 pm on the third Wednesday of each month. The meetings are open to the public. Any person wishing to address the Board concerning matters under their jurisdiction may do so by submitting a written request to make public comments by noon on the day of the meeting. Persons addressing the Board are limited to a five-minute presentation; however, additional time may be granted at the discretion of the Board Chairperson.

Non-English Speaking or Persons with Disabilities

The District will make every attempt to provide an interpreter for non-English speaking persons or for the hearing impaired. The request must be submitted to the District at least 7 days prior to the Board meeting. If the District is unable to comply with the request, the Board and requesting party will be properly notified.

The person requesting the interpreter must arrive at the Appraisal District office at least 15 minutes prior to the Board meeting in order to meet with the interpreter. All interpreters will be compensated for their services based on normal and customary fees.

The District provides handicapped parking, a ground floor meeting room, doors with no barriers, and restrooms equipped for the disabled. However, if a person has a disability that prevents him from entering the District's office or Board meeting room, he should notify the District in writing at least 7 days prior to the scheduled meeting. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser will determine whether the person can be given access to the Board or if other means must be arranged. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

UNDERSTANDING THE APPRAISAL REVIEW BOARD PROCESS

The Appraisal District conducts a county-wide reappraisal every odd year. Notices of Appraised Value notifying taxpayers of the proposed valuations are typically mailed during the months of April and May. In non-reappraisal years, Notices of Appraised Value are only mailed if there is an ownership or value change. If you do not agree with the valuation, exemption, or any other matter affecting your property value, you may file a written protest with the ARB by the deadline date.

The deadline for filing a protest is May 31 each year unless a Notice of Appraised Value is mailed to you after May 2. Then the deadline is 30 days after the date the Notice of Appraised Value is mailed.

If you file a protest, you will be scheduled a hearing before the ARB. Prior to your hearing, one of the District's appraisers will contact you to attempt to resolve your protest. If you can resolve your protest with the appraiser, your protest hearing will be canceled. If you and the appraiser are not able to resolve the protest, you will need to appear at your scheduled hearing.

At the hearing, you will be required to offer evidence and testimony in support of your protest. The Appraisal District will also offer testimony and evidence. The ARB will hear both parties, review the information submitted, and decide on the protest based on the evidence and testimony presented.

If you are not satisfied with the ARB's decision on your protest, three options of appeal are available: **Suit in District Court:** Available to all property owners. Your suit must be filed within 60 days of receiving the ARB's written order on your protest. **Binding Arbitration:** Available on properties with an appraised or market value of \$1 million or less or on residence homesteads. Arbitration is only available for value or equity issues. A Request for Binding Arbitration Form must be filed, along a \$500 deposit, within 45 days of receiving the ARB written order. **SOAH:** Available on properties valued at more than \$1 million. Appeals to SOAH are limited to appraised or market value appeals and exclude industrial properties. An appeal to SOAH must be filed with the District within 30 days of receiving the ARB order. Within 90 days, a deposit of \$1,500 is due.

If you would like more information concerning the valuation process, please request a copy of *Taxpayer's Remedies* or call the Appraisal District office.

APPRAISAL DISTRICT CONTACTS:

Chief Appraiser—Angela Bellard, RPA, RES, AAS
Taxpayer Liaison Officer— Carrie Belknap
TLO e-mail: jcad-taxpayer-liaison@jcad.org

BOARD OF DIRECTORS

Allison Nathan Getz
Eugene Landry
Nicky Matt
Lauren Mason Williams
Dr. Louis Reed