

# **Loving County Appraisal District**

## **General Policy and Policies for Public Access**

**Board of Directors:**

**Harlan Hopper, Chairman**  
**Phyllis Young, Secretary**  
**Chris Busse, Member**  
**William Wilkinson, Member**  
**Billy B Hopper, Member**

**Loving County Appraisal District**  
**P O Box 352**  
**Mentone TX 79754**  
**(432) 377-2201**

**Sherlene Burrows, Chief Appraiser**

Dear Property Owners and Taxpayers,

The Loving County Board of Directors wants you to be informed about the appraisal district and your rights as a property owner.

The section following this letter contains information about the board of directors' functions, policies and procedures concerning access to the board, assistance for non-English speaking and disabled persons, and the resolution process for complaints to the board. The policies and procedures of the board may be amended at any time to accommodate the needs of the board, changes in state law or changes in the property tax code.

The appraisal district staff can answer questions and serve your needs on most matters that do not require board attention. The district office is open from 8 AM until 4 PM weekdays.

Sincerely,



Harlan Hopper, Chairman

## **General Information**

The Loving County Appraisal District appraises taxable property for Loving County, Wink-Loving ISD and Loving County Water Improvement District. The district appraises approximately 22,000 property parcels annually. The district also administers exemptions and special appraisals, such as homestead exemptions and productivity valuation of qualified agricultural land, and determines taxable situs of property. The chief executive officer of the appraisal district is the chief appraiser.

The governing body of the district is the appraisal district's board of directors. The appraisal district directors appoint members to an appraisal review board, which hears property owner protests regarding values and other related matters.

## **Board of Directors Functions**

A board of five directors governs the appraisal district. Board members primary duties are to:

- establish the appraisal district office
- select the chief appraiser
- adopt the district's annual operating budget
- have an annual financial audit conducted by an independent certified public accountant
- biennially develop a written reappraisal plan
- contract for necessary services
- approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- approve chief appraiser appointments to the agricultural advisory board
- appoint the ARB members and the chair and secretary of the ARB
- make general policies on the appraisal district's operation
- ensure that the district follows policies and procedures set by law

The board **does not** set tax rates, appraise property or make decisions that affect the appraisal records. Members of the board **may not** discuss appraisal matters with the chief appraiser except in open meetings or in closed meetings held for the purpose of discussing pending litigation.

## **The Chief Appraiser and Property Appraisals**

The board appoints the chief appraiser, who serves at the pleasure of the board and is directly accountable to the board. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser manages and directs the operations of the CAD. The board does not participate in the appraisal function itself nor does the board direct the activities of CAD employees. If you have a concern about property appraisal, you should discuss it first with the appraisal district staff. Complaints that cannot be resolved at the staff level should be addressed by written protest to the appraisal review board.

## **Appraisal Review Board (ARB)**

The ARB is a group of citizens appointed by the district's board of directors to serve as the judicial part of the protest system. The ARB is a separate body from the Loving 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 ARB 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 appraisal district's office.

## **Public Access to 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 concerning appraisal district and appraisal review board policies and procedures and any issue under the board's jurisdiction

## **Speaking at Board Meetings**

Board meetings are held on a regularly scheduled monthly basis, in the conference room at the Loving County Annex. At each regular meeting, the chairman will ask if anyone present wishes to address the board. The time allowed for each speaker will be determined by the amount of business to be conducted and the number of persons wishing to address the board. The chair will stop the speaker if the speaker is taking so much time that it will affect the ability of the board to complete its business and adjourn its meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the board's lawful jurisdiction.

## **Interpreters**

It is the specific policy of the board that any person who wishes to address the board at one of its meetings may do so. Non-English speaking persons or persons who communicate by sign language who need an interpreter may request that the board furnish an interpreter by making a written request to the chief appraiser at least seventy-two (72) hours before the meeting. The board shall seek to obtain a translator from the members of the board, the district staff, or the community at large.

## **Access by Disabled Persons**

Persons with a physical, mental, or developmental disability may request assistance for access to the board by making application to the chief appraiser at least seventy-two (72) hours before the meeting. Parking spaces for the disabled are located at the front entrance to the annex. All entrances are wheelchair passable and the restrooms are handicapped equipped.

The chief appraiser will coordinate with the chairperson to make every effort to arrange the meeting place and time to accommodate any special needs necessary for full access to the board in a public forum.

## **Policies for Resolving Conflicts**

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

A written complaint may be filed with the board at:

Board of Directors  
Loving County Appraisal District  
P O Box 352  
Mentone TX 79754

Written complaints will be forwarded to the chief appraiser and board chairman. The chief appraiser will research the complaint for remedies. If the chief appraiser and the taxpayer can resolve the problem, the chief appraiser will report the complaint along with the resolution to the board. If the complaint cannot be resolved in this manner, the board will consider the complaint at its' next regular meeting. If a complaint is filed that the board has authority to 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.

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