

Brown County Appraisal District

PUBLIC RELATIONS PLAN

The mission statement of this office is, “to provide equitable and accurate appraisals to all property owners in Brown County to the best of our ability and to respond to the concern and questions of those property owners in a professional and courteous manner.” Effective public relations are a key element in achieving this mission.

Brown CAD will make every effort possible to offer excellent customer service through positive and proactive public relations to explain the role of the appraisal district and the services we provide. The public needs to understand what the appraisal district does, as well as how, why, and for whom our services are performed. We will strive to increase the public’s awareness of the appraisal process and the importance of the property tax for funding purposes.

A goal of Brown CAD is to be proactive in our community so we can affect how forgiving or how understanding the public will be when valuations increase.

PUBLIC RELATIONS PROCEDURES

The Brown County Appraisal District engages in a public relations program to insure and enhance clarity of purpose with regard to the ad valorem tax process. Our reaction to a situation and our relationship with constituents has a huge effect on public perception and trust.

The Public Relation Procedures provide current and useful information on appraisal policies, services, and operations, etc. This policy is designed to promote effective communication between the appraisal district, the taxing jurisdictions, state/local governmental agencies, legislators, and the general public.

The Chief Appraiser will act as the Public Relations Officer with the responsibility of overseeing communications and coordinating publicity efforts, both written and verbally. Only the Public Relations Officer has the authority to write and distribute news releases, newsletters, reports, and correspondence; coordinate special events including public appearances; and edit special publications and annual reports. The Chief Appraiser may appoint an alternate to fill this roll at his discretion.

The Public Relations Officer will communicate with the public in a positive and courteous manner while providing education to the public on ad valorem issues; insure communications will be relevant and cost effective; evaluate and improve communications as the need arises. Direct communications with constituents should be used to explain the role of the appraisal district and its duties. These duties include, but are not limited to: the appraisal process and renditions. Exemptions include full and partial exemptions such as homestead, disabled persons, over 65, and disabled veterans. Also included are charitable and religious. Communication is also made during the appeal process and truth-in-taxation phases of the tax cycle.

The Brown County Appraisal District Public Relations Policy is based on the Standard of Public Relations of the International Association of Assessing Officers (IAAO).

Staff members attend customer service training and additional training on office safety, sexual harassment, and other helpful training sessions.

Relevant Dates in the appraisal district's annual process:

- January 1 - Appraisal Date
Staff reviews annual contracts after this date
Chief Appraiser participates in State and International Associations
Chief Appraiser will publicly speak to various Boards and groups throughout the year
Ag rollbacks are performed throughout the year as discovered
- January 31 - Renditions Delivered to Taxpayer
Agricultural Applications Mailed to Taxpayer
End of year processing for ag apps and HS apps
Exemption forms sent for annual applications
Delinquency Date for prior year taxes
- February 1 - Sales Submission to State (twice per year)
- February 15 - Ads to Newspaper
Residential Homestead Exemption
Disabled Person Exemption
Over-age 65 Exemption
Wildlife Management letters
- April 1 - Residential Appraisal Notices mailed (or as soon as practical)
Appeal Procedures Published in Newspapers (by this date)
- April 15 - Personal Property Renditions Due From Taxpayer (30-day extension for good cause available)
Mail Notices of Appraised Value
- April 30 - Deadline for certain applications
Certified Appraisal Estimates Due to Entities
- May 15 - Appraisal Records Submitted to Appraisal Review Board.
Mail Notices for BPP accounts
- May 31 - Last Day to Protest Timely Appraisal Notices
- June 1 - Appraisal Review Board hearings begin after this date
Chief Appraiser hosts an entity meeting to discuss Truth-In-Taxation and the tax rate adoption process to county school superintendents.
- June 15 - Proposed Budget Submitted to Entities before this date
Chief Appraiser visits with entity employees and boards to discuss district budget questions
- July 20 - Appraisal Roll Certification Pursuant to Texas Property Tax Code
- July 25 - Certification of the Appraisal Roll no later than this date
- August 1-30 - Effective Tax Rates Calculated and Published for taxing entities

- September 15 - EARS submitted to PTAD (Aug 1)
Second sales report submitted to PTAD (Aug 1)
Deadline for Approving Operating Budget
Deadline to approve Reappraisal Plan in even numbered years
- October 1-15 - Tax Bills Mailed
Tax collections begin

The Chief Appraiser speaks and attends various civic and professional group meetings throughout the year. Once the Chief is requested to speak to a civic or professional group meeting, he will schedule appointment to speak.

Record Retention

The policies of the Texas State Library will be in force by the Brown County Appraisal District – please refer to the Brown CAD Record Retention Policy.

Employee Interaction with the Public

While out in the field, appraisers/employees are required to wear identification badges, and safety vests along with vehicle identification signs. With the safety vests and badges worn in public this makes employees easily identifiable as BCAD employees. Employees will be courteous, respectful, and responsive when dealing with the public. Questions will be answered to the extent of the staff knowledge of the subject. If a taxpayer should become irritated, the employee should listen for a short time and then refer the taxpayer to their supervisor, preferably to the chief appraiser. Employees will follow all guidelines of other Brown CAD Policies and Procedures as outlined in other documents.

On-line use of the Appraisal District name or identity will be restricted to Appraisal District business only.

Political Endorsements

Employees will refrain from making any political endorsements during the course of their work at the Appraisal District. Advertisements will not be permitted at the appraisal district office.

Public Records

All documents are considered to be open records unless they are exempt or confidential by law.

- Examples:
- Personnel Records – exempt
 - Income Information – exempt
 - Renditions – exempt
 - Property Record Cards – not exempt
 - Maps – not exempt

The Chief Appraiser will serve as the Public Information Officer.

Open Records Requests

The Chief Appraiser is the District's Public Information Officer (PIO), assisted by Niki Martin, office manager. Open Records Requests are logged in to the PIO, and then assigned to the appropriate section and employee for response. The employee will respond to the request as soon as possible, not to exceed 10 (ten) days. If the response is delayed, the requestor will be notified in writing within 10 days being informed that the information is being gathered and will be available by a specific date. Once the employee responds to the request, a copy of the response will be given to and maintained by the chief appraiser's designee.

Under certain circumstances, the District may request an Attorney General's Opinion on a record request.

The District uses the State's cost schedule for processing public information requests.

Website

A website is provided for the citizens of Brown County by the Brown County Appraisal District (www.brown-cad.org). The website will allow taxpayers to access property information relating to the Certified Appraisal Roll. Information includes, but is not limited to:

- Parcel ID
- Taxpayer's name, if not confidential
- Legal Description
- Property Address
- Exemptions
- Total Appraised Value
- Total Taxable Value
- Property Characteristics
- Tax Rates By Entity
- Exemption Forms (links to State Comptroller website)

The website contains helpful links and other valuable information such as:

- How Your Property is Appraised
- Entity Tax Rates
- Historical Market values
- Utility consumption
- Annual Report
- Ag Guidelines
- Other helpful information

Press Releases

Press Releases will be utilized when crucial information needs to be disseminated such as, changes in property tax laws, public announcements, etc. All media exposure must be approved by the Chief Appraiser.

The media to communicate with the public includes, but is not limited to:

- Newspapers (Local) – Brownwood Bulletin, Abilene Reporter News
- Radio stations - KOXE Radio
- Professional Publications
- Website – www.brown-cad.org

Education and Training

The Brown County Appraisal District pledges to provide education to the employees of the District with respect to appraisal, collection, and customer service for the benefit of the taxpayers of Brown County. Employees will be sent to educational classes to enhance customer service skills as well as other training deemed necessary by the Chief Appraiser and/or required by law. Brown CAD offers periodic training at the appraisal district as a cost effective tool to save money.

Property Appraisals

The Property Tax is the primary source of local government revenue in Texas and provides funding for the services provided by the County, Cities, School Districts. While the total combined state and local tax burden in Texas is among the lowest in the nation, the portion of the tax burden borne by the property taxpayers in Texas is relatively high.

Under Texas law, all real property (land, buildings, etc.) and tangible personal property used for the production of income (business inventories, equipment, etc.) is taxable as of January 1 at 100% of its market value unless exempt by law, or unless subject to special appraisal provisions, such as the appraisal of agricultural land at its productivity value.

To save time and money the appraisal district uses *mass appraisal* to appraise large numbers of properties. In a mass appraisal, the district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use and construction type. Using the data from recent property sales, the district appraises the value of typical properties in each class. Taking into account differences such as age or location, the district uses “typical” property values to appraise all the properties in each class. We may use three common methods to value property: the market, income and cost approaches. The market approach is the most often used and simply asks, “What are the properties similar to this property selling for?” The value of your home is an estimate of the price your home would sell for on Jan. 1. The appraisal district compares your home to similar homes that have sold recently and determines your home’s value. Other methods are used to appraise types of properties that don’t often sell, such as utility companies and gas leases. The income approach asks, “What would an investor pay in anticipation of future income from the property?” The cost approach asks, “How much would it cost to replace the property with one of equal utility?”

Three factors determine the total amount of taxes imposed on a property. These include the appraised value established by Brown CAD; the exemptions, if any, to which that property may be entitled, such as the homestead exemption for the owner-occupied residential property; and the tax rates set by the governing bodies of the taxing units (jurisdictions) in which the property

is located. The purpose of the appraisal is to allocate the tax burden fairly among all the taxpayers.

For the owner-occupied residential property receiving a homestead exemption, appraised value may be lower than the property's market value because of what the law refers to as the "homestead cap." Under current law, while a homestead property's Jan. 1 market value isn't capped, that property's appraised value is capped at a maximum increase of 10% each year. For example, January 1 market value of a capped residence might be \$200,000. However, if that home were appraised at \$175,000 on January 1 of the prior year, this year's appraised value would be \$192,500 ($\$175,000 \times 1.10$). A residential property qualifies for the cap the year after the owner first received his or her homestead exemption on the property. In our present economy, there are likely to be situations where the market value of a home may have decreased as of January 1, but the current year's appraised value may still increase because it was capped the previous year at less than current market value.

Respect of other governmental offices:

The staff will communicate at all times with other taxing entity offices to provide first-class service to the public.

Exemptions

The law allows for many various exemptions and the public should inquire at the appraisal district office for free assistance with the completion and filing of applications. Annual publications are printed in the newspaper as public service announcements.

Office Cohesiveness

Brown CAD realizes the importance of office cohesiveness as an integral part of an effective PR plan. The staff members will operate as a team to enhance the spirit of operations of the district.

Disaster Recovery Plan

Brown CAD has a Disaster Recovery Plan in place that will be put into effect immediately during a crisis situation.

Local Annual Reports

Brown CAD has numerous annual reports summarizing activities and accomplishments and providing statistical information. These reports; Mass Appraisal Report, Annual Report, Reappraisal Plan, Utility Consumption, and Adopted Budget are on the District's website and updated annually.

Evaluating the PR Plan

Brown CAD believes an effective PR Plan contains core components that are integrated into our program research. Core components include research, planning, action, communication, and evaluation. Research determines initial perception of our policies, programs, and office

operations. The first and usually most difficult part of a PR program is to understand the public's current image of the appraisal district. We must listen to what the public is saying and this is administered by in-house Compliment/Complaint form surveys. These are located on our website and at the front counter at the appraisal district office. This provides two-way communication between our office and the public.

Current technology is utilized whenever possible to meet the needs of our public. We manage responses to an issue by anticipating emerging issues and shaping their development. External conditions dictate what issues demand priority status, but with proper planning, many problems can be avoided. Communication with the public will always be positive, courteous, honest, and provide education on the issue or program. The effects of the PR program will be evaluated to determine effectiveness, and improvements will be made as necessary.

Customer Service

Whether you are dealing with a customer/taxpayer on the phone, while out in the field, or in the office, always treat them with respect and conduct yourself in a polite, professional and courteous manner.

Personal Contact:

- Acknowledge and greet customers immediately as they enter the office.
- Be courteous and tactful.
- Assume an attitude of assurance and self-confidence, but never arrogant.
- Be precise.
- Try to communicate with greater understanding. Use words and phrases common to all parties involved, avoiding excessive use of technical phrases.
- Sincerely try to understand the person being met.
- Be honest. If the answer to a question is unknown, excuse yourself and go find the correct answer.
- Do not be argumentative.
- Be willing to admit and correct errors. Do not embarrass others when they err.
- Inform taxpayers of all appeal rights and provide written procedures for exercising those rights.
- Assure the taxpayer that his or her problem will be investigated, and appropriate action will be taken, including notification of the outcome.

Complaints/Concerns/Compliments:

Brown County Appraisal District is dedicated to continuously improving the quality of service provided. We are committed to offering the best service possible and we appreciate feedback from the public. This allows us to build from our strengths and improve on our weaknesses. We eagerly accept suggestions and recommendations for improvement. A mechanism was created for the public to communicate to us any compliments or concerns you may have. The forms are available at the front counter in our office and also on our website at www.brown-cad.org

