

Public Relations Plan – Lynn County Appraisal District

Introduction

The purpose of this plan is to ensure that taxpayers and other interested parties are informed of the activities and operation of the appraisal district and applicable laws and deadlines that may impact them in their daily lives. Additionally, this gives the employees of the district clear directions of what is expected in their communications with taxpayers, the general public and media. Methods of providing information include written information and pamphlets, website information and media contacts such as the newspaper. The purpose is also to provide a written document to serve the purposes of the public relations program of the Lynn County Appraisal District (Lynn CAD) and provide the public with an open line of communication to increase public knowledge and CAD transparency.

Mission Statement

The mission of the Lynn County Appraisal District is twofold. First, to discover, list and appraise property as accurately, ethically and impartially as possible to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes; Second, to assist taxing units in assessment functions, to collect and disburse property tax revenue in accordance with the collections contracts in order to fund the various services provided by the taxing units. The district must make sure each property owner is given the same consideration, information, and assistance. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice
- Texas Department of Licensing and Regulation
- All other applicable Laws and Regulations

General Public Relations Policy

Property owners have a right to know what occurs in their appraisal district and what the impact of our actions are regarding property taxes. To that end, the district is committed to:

- Providing openness and honesty to the general public and taxing units
- Providing information to the public timely
- Promoting an effective working relationship with the news media

- Providing taxpayers and taxing units superior customer service with respect, compassion and dignity
- Explaining the Texas property tax process through educational outreach venues
- Providing a qualified, knowledgeable and productive workforce
- Accuracy and attention to detail in all aspects of the appraisal and collections processes
- Conduct ourselves without the appearance of favoritism, undue influence or impropriety
- To preserve public confidence and trust

Public Relations Officer

The Chief Appraiser is the Public Relations Officer and the official spokesperson for the district. The Chief Appraiser will have coordinated interviews, provide written responses to newspapers, reports, and/or other related public relations venues. The Chief Appraiser will also approve or disapprove the content to coordinate with special events such as speaking engagements, public appearances, annual reports, and release of information to the media. They should take care not to become involved in the politics of any local government entity and should avoid taking public stands on any issue. When presented with questions on any issue, the law should be quoted, if applicable, without any additional comment.

Public Documents

The appraisal district should provide printed material on the general operations of the district and how the property tax system works. They should also provide copies of materials produced by the Comptroller's office explaining how the ad valorem tax system functions and the rights and responsibilities of the taxpayer. The district will also provide all types of exemption forms for taxpayers at no cost.

Review Process

The Chief Appraiser shall establish a communications review process to review and evaluate organization wide communication efforts and implement improvements where indicated. This review process can include departmental performance statistics, customer service surveys, customer interviews, peer review and direct observations. In the event of a crisis the Chief Appraiser shall respond by the following steps:

- Identify the crisis
- Develop a plan to respond
- Contact all resources i.e., Board of Directors, attorney, staff to develop a final response

- Respond as quickly as possible with accurate information and provide staff with all necessary documentation
- Respond to any media questions Customer service training will be provided to staff on a regular basis either by in-house training or offsite training seminars to remind them of the importance of good customer service skills.

Public Relations Guidelines

All communications with the public should be positive, courteous and educational.

Listening: This is perhaps the most important aspect of each encounter with the public. Any individual who visits, phones or corresponds with the Appraisal District should be given our undivided attention. Staff members should clarify their concern with the individual to ensure we fully understand the concern being raised.

Issues Management and Action Planning: At times, a simple explanation of a process is sufficient. At other times, detailed research must be conducted to address a specific issue. In all cases, the public is entitled to be informed of their rights and remedies. The district staff is expected to remain in a constant state of overall improvement and strive for excellence in service. Each staff member should formulate a basic plan to approach and resolve possible difficult scenarios that might arise in our day-to-day operations and interactions with the public we serve. This preparation can make a difference by defusing a potentially adverse reaction.

Crisis Plan: Should interactions with the public become contentious and potentially hostile, staff members are trained to remain calm and attempt to diffuse the situation. If the encounter becomes dangerous, staff members may summon law enforcement personnel via 911 or other methods available. All instances of this nature will be well documented, and management informed immediately. Another aspect of crisis planning involves our interactions with other agencies. Should a crisis arise from a disaster, the Public Relations Officer will work directly with the agency(s) involved. There is no all-inclusive list of potential crises. Flexibility and adaptability are key requirements. The public will look to the governing bodies for answers in addressing crisis situations. The district will work with the affected governing bodies to ensure they and the public are well informed.

Criticism: may come when interacting with the public. It may be the very thing that initiates our interaction or may come at the end of a process. Criticism with basis can serve to identify a shortfall and result in enhancements to the affected process. Criticism without basis may stem from misinformation or a lack of understanding. Regardless of its form, criticism will come and must be dealt with by following the guidelines already mentioned.

Media

The Lynn County Appraisal District uses the local newspaper as well as the Lynn CAD website.

Lynn County News

1617 Main Street

Tahoka, TX 79373

806-561-4888

Website: www.lynncad.org

Email: info@lynncad.org

Specific Plan Actions

In general, the district will follow the timeline below; however, the district must remain flexible and react to changes and constituent needs as they arise; therefore, the timeline can and should be altered to respond to individual and special circumstances, and additional customer service and public relation needs as they are identified.

- January 1 – Date the current year taxable values and qualification for certain exemptions are determined

- January:

Publish: Required Mailings Public Notice

Business Personal Property Rendition requirements

Homestead Application requirements

Agricultural/Wildlife Special Appraisal requirements

Notification of availability of applications

Deadlines for filing

Electronic Communications Availability Notice

Review and develop of public information materials related to property exemptions, renditions, and special appraisal

- February – Delinquent taxpayer notifications to taxing units

ARB members attend training

- March – Send notices of delinquency to delinquent taxpayers

- April 15 – Last day for property owners to file rendition reports unless they request a filing extension in writing

- April 30 – Last day for property owners to file these applications or reports with the CAD – Some exemption applications – Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d-1 agricultural land

Last day for Chief Appraiser to certify estimate of taxable value to taxing units

- April – Deliver preliminary values to taxing units.

Publish notice in paper about requirements and availability of applicants for deferrals, homestead exemptions, renditions and agricultural appraisals

- May 15 – Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause the Chief Appraiser may extend this deadline another 15 days

Last day (or as soon as possible) for Chief Appraiser to mail notices of appraised value, denial of exemptions, and denial of special appraisal

- May – Submit to taxing entities preliminary estimated values

- June 1 – Last day for property owners to file protest with the ARB, or by 30th day after notice of appraised value is delivered, whichever is later

- July 20 – Date ARB must approve appraisal records, but may not do so if more than 5% of total appraised value remains under protest

- July 25 – Last day for Chief Appraiser to certify appraisal roll to each taxing unit

- July – Appraisal Review Board Hearing Conducted

- August 31 – Last day for property owners to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before the delinquency date

- August – Publish Truth-in-Taxation required notices

- September 15 – last day for CAD board to adopt budget, unless a district has changed its fiscal year

- September – Publish Truth-in-Taxation required notices

Provide public notice of hearings for reappraisal and annual budget

- September 29 – Last day for taxing units to adopt tax rate, or no later than the 60th day after the Chief Appraiser certifies the appraisal roll to a unit.
- October 1 – date tax assessor mails current year tax bills; or as soon after

Annual Report

At the end of each calendar year, the chief appraiser or designee shall prepare an annual report. The report will be placed on the website and copies will be made available to taxpayers at the appraisal office. Information on the report should include the number of parcels, total value of all properties assessed, values of each category of property, summary of exemption information, appeal information, ratio studies performed by the district, any new construction in the district and any legislative changes to the tax system that have been incorporated into the operations of the district. Additional information about new technologies being utilized by the district may be highlighted, educational accomplishments by staff and any standards or policies of the district should be included.

Litigation, Closed Sessions and Personal Issues

Generally, the business conducted by the appraisal district is public, and therefore is public information. Inquiries regarding pending litigation, matters involving significant exposure to litigation, matters discussed by the Board of Directors in closed sessions and certain personnel-related information are exceptions. Executive session by the Board of Directors will be in compliance with the Texas Open Meetings Act, government Code Chapter 551 and Subchapters D and E. Inquiries regarding pending litigation or exposure to litigation should be referred to the Appraisal District's Attorney and Chief Appraiser. Inquiries regarding personnel-related information should be referred to the Chief Appraiser. All records of the Lynn County Appraisal District are public information in accordance with the applicable Open Record Act unless specifically identified as confidential.