

## **PUBLIC RELATIONS PLAN**

### **STERLING COUNTY APPRAISAL DISTRICT**

#### **INTRODUCTION**

The Sterling County Appraisal District, established January 1980, is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. The Appraisal District is governed by a Board of Directors. Members of the Board of Directors are elected by the taxing units within the boundaries of Sterling County and must live within the District two years prior to serving on the Board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the Appraisal District. The Appraisal District is responsible for local property tax appraisal and exemption administration. The taxing units such as the County, School, City, and Underground Water Conservation District set a tax rate from the property tax appraisal issued by the Sterling CAD.

#### **PURPOSE**

The purpose of this Public Relations Plan is to create a positive image of the Sterling County Appraisal District while informing the public about the roles and responsibilities of the Appraisal District and duties of the three Boards – Directors, Appraisal Review, and Ag Advisory.

#### **MISSION STATEMENT**

The Sterling County Appraisal District is dedicated to providing the taxpayers and taxing units of Sterling County with the highest quality of customer service and appraisal system. We strive to maintain continued excellence in our performance, continued growth in education, and fiscal responsibilities. We will administer the Texas Property Tax Code in a fair and uniform manner. We will promote the ideals of government transparency.

#### **GOALS OF STERLING COUNTY APPRAISAL DISTRICT**

1. Local property tax appraisal so that taxation is fair and uniform.
2. The determination of market value of taxable property.
3. The administration of exemptions and special valuations authorized by the local taxing units and the Texas Tax Code.
4. Continued compliance with the Methods and Assistance Program – MAPs Review.
5. Coordinate Appraisal District activities with County Tax Assessor/Collector.
6. Compliance with the Comptroller's Property Value Study (PVS) to ensure that local values are valid and certified for the school district.
7. Development of an Appraisal Roll for use by taxing units in assessing ad valorem taxes on property in the District.
8. Maintain fiscal responsibility of the Appraisal District's finances, resulting in a clean financial audit.

### **BOARD OF DIRECTORS DUTIES**

1. Establish the Appraisal District office
2. Appoint the Chief Appraiser
3. Approve a periodic reappraisal plan for the appraisal of all real property at least once every three years
4. Approve the annual operating budget
5. Authorize the annual preparation of an annual audit by an independent certified public accountant
6. Designate a financial institution as the depository every two years
7. Appoint members of the Appraisal Review Board (by resolution)
8. Provide advice and consent to the Chief Appraiser concerning the membership of the Agricultural Appraisal Advisory Board
9. Approve contracts for appraisal firms selected by the Chief Appraiser and other contracts for necessary services
10. Approve general policies as needed

### **APPRAISAL REVIEW BOARD DUTIES**

1. Hears Taxing Unit Challenges
2. Hears Property Owners Protest
3. Issues Change Orders to the Appraisal District
4. Accept Certified Property Values
5. Approves the Appraisal Roll

### **AGRICULTURE ADVISORY BOARD DUTIES**

1. Appointed by the Chief Appraiser with the advice & consent of the Board
2. Composed of three members
3. Must be land owners and residents of the District
4. Meet at least once a year
5. Advise the Chief Appraiser on the valuation and use of land that may be designated for agriculture use or that may be open space agricultural land in the District.

### **Sterling CAD Appraises Property for:**

1. Sterling County
2. Sterling City ISD
3. City of Sterling City
4. Sterling County Underground Water Conservation District

### **Surveys**

The Appraisal District will attempt to conduct surveys of residents and businesses within the Appraisal District in order to obtain a feel for customers' attitude concerning the district.

### Strategies

1. Maintain Registered Professional Appraiser certification by continuing education.
2. Provide public information that educates the public and promotes the Appraisal District
3. Establish a Website for public access
4. Publication of Property Tax protest and appeals process for Appraisal Review Board
5. Budget
  - a. Publicize notice of time, date and place of public hearing
  - b. Publicize proposed budget with amount of increase
  - c. Include allocations for each taxing unit on proposed budget
6. Provide programs for local civic club – Sterling Lions Club
7. Take advantage of public media, (radio, newspaper) when possible
8. Participate in community events

### Timeline:

#### January – February

- Update the Operating Policies and Procedures of the Sterling CAD
- Meet with property owners as needed
- Work with the County Tax Assessor/Collector
- Quarterly BOD Meeting
- Publish Notice for Renditions in Courier
- Receive and process Renditions
- Process RE and Mineral Deeds
- MAP Report
- PVS Report

#### March

- Receive and process Renditions
- Process RE and Mineral Deeds

#### April

- Publish Homestead Exemptions & Productivity Appraisal Notices in the Sterling Courier
- Preliminary Values for the taxing units
- Notify Tax A/C of the form in which the roll will be provided to each taxing unit.
- Receive and process Renditions
- Process RE and Mineral Deeds

#### May

- Quarterly BOD Meeting
- Financial Audit Report
- Publish Notice in Sterling Courier regarding taxpayer protests and procedures
- Training for ARB members; Schedule ARB meeting and Protest Hearing date
- PVS Appeal
- Preliminary Budget
- Compressor Litigation
- Rendition deadline
- Process RE and Mineral Deeds

## June

- ARB Hearing
- Approval of Appraisal Roll
- Follow-up on ARB Determinations
- Work on Proposed Budget
- Appeal PVS
- Process RE and Mineral Deeds

## July

- Certified Values
- Review Proposed Budget
- Process RE and Mineral Deeds
- Appeal PVS

## August

- Publish Notice of public hearing for the annual budget
- Quarterly BOD Meeting
- BOD approval of Budget
- CA Evaluation
- Withhold Left-Over Funds
- Amend budget
- Values were certified to the TEA for Sterling City ISD
- Process RE and Mineral Deeds

## September

- EARS Submission
- P&A to begin reappraisal of south half of County
- Prepare for MAP Review
- Process RE and Mineral Deeds

## October – December

- Texas Rural Chiefs Appraisers Conference – October
- Ag Advisory Board Meeting
- Quarterly BOD Meeting
- Correct appraisal roll records for tax statements that are returned
- Assessment Change Dockets
- Update Reports and Plans
- Thanksgiving and Christmas Holidays
- Finish out current year
- Prepare for next year

Homestead Exemption Applications and Applications for Special Ag Appraisal are processed as received.