

# **STERLING COUNTY APPRAISAL DISTRICT PUBLIC RELATIONS PLAN - 2018**

## **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.

## **Appraisal District Goals**

The goals of the Sterling County Appraisal District are to provide professional services to the taxpayers of Sterling County and maintain equity in property valuations. These goals include:

1. Local property tax appraisal so that taxation is equal 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 State of Texas.

## **Objectives:**

1. Maintain a positive relationship with the taxpayers of the district.
2. Keep the public informed. Provide information either at public meetings or in the local newspaper.
3. Make improvements as needed, with focus on the deficiencies of the Methods and Assistance Program or MAP Review.
4. Work closely with the office of the County Assessor & Collector
5. Continue with the training requirements for the Chief Appraiser

## **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 needs.

#### **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 Appraisal 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. Take and pass the required training courses
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
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

- Revise/Update the Operating Policies & Procedures of the Sterling CAD
- Meet with property owners as needed
- Work with the County Tax Assessor/Collector
- Get assistance from the PC group in Fort Worth
- Get assistance from the P&A group in San Angelo
- BOD Meeting – January 23, 2018
- Approval of the Operating Policies & Procedures of the Sterling CAD
- Approval of Contract for Legal Services with Low & Swinney
- Publish Notice of Taxable Property Renditions in the Sterling Courier
- Receive Renditions

### March

- BOD Meeting – March 1, 2018
- PVS 2017 Preliminary Findings
- Methods and Assistance Program (MAPS)
- Receive Renditions
- Process RE & Mineral Deeds
- Permian Basin – Property Tax Professionals Quarterly Meeting

### April

- Notify Tax A/C of the form in which the roll will be provided to each taxing unit.
- Publish Homestead Exemptions & Productivity Appraisal Notices in the Sterling Courier
- Preliminary 2018 Values for the taxing units
- Training for ARB members
- Schedule ARB Hearings
- Receive Renditions
- Process RE & Mineral Deeds

### May

- BOD Meeting – May 8, 2018
- Financial Audit FYE 2017
- Left Over Funds FY 2017
- PVS 2017 Appeal
- Preliminary Proposed Budget FY 2019
- Publish Notice in Sterling Courier regarding taxpayer protests and procedures
- Rendition Deadline
- Process RE & Mineral Deeds

## June

- Conduct ARB Hearings – June 22, 2018
- Follow-Up on ARB Determinations
- Work on Proposed Budget FY 2019
- Process RE & Mineral Deeds

## July

- Hold ARB Hearings – June 22, 2018
- Certified 2018 Values (July 19, 2018) and Approval of Appraisal Roll (by July 20<sup>th</sup>)
- Certify Values by July 25, 2018
- Schedule CAD BOD Meeting
- Review the 2019 Proposed Budget
- Process RE & Mineral Deeds

## August

- Notices of Public Hearings for Reappraisal Plan FY 2019 - 2020 and Proposed Budget FY 2019
- Schedule BOD Meeting for August 14, 2018
- Approval of Reappraisal Plan and Proposed Budget
- Approval of MIUP/Real Estate Appraisal Contracts with Pritchard & Abbott
- Chief Appraiser Evaluation
- Process RE & Mineral Deeds

## September

- Process RE & Mineral Deeds
- EARS Submission
- Pritchard & Abbott to begin reappraisal of the City
- Office Administration
- Process RE & Mineral Deeds

## October – December

- Update Public Relations Plan, Annual Report, and Mass Appraisal Plans
- Schedule BOD Meeting for November 13, 2018
- Schedule Ag Advisory Board Meeting for October 4, 2018
- Correct appraisals for tax statements – Assessment Change Dockets
- Thanksgiving and Christmas Holidays
- Process RE & Mineral Deeds