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February 3, 2021

Armstrong & Armstrong
218 Beimer St.
Taos, NM 87571

Ms. Julia Armstrong,

I am writing to you for assistance in our efforts to promote coordination and efficiency in the appraisal review process in 2021. Your position as legal counsel for the Travis County Appraisal Review Board (ARB) puts you in a unique position to guide the process and ensure that the appraisal roll is certified timely and within the ARBs budget. There are several issues that have come to my attention that could lead to significant problems that I hope to avoid. My goal is for all of us to get on the same page regarding procedures, actions and consequences before protest season begins.

I have been notified that the ARB Chairperson asked one of my staff members, assigned to assist the ARB with clerical and logistical matters, to send Notices of Hearing with less than the 14-day notice required under the Code. This is a violation of law, and, moving forward my staff will not comply with such requests. I have instructed my staff to notify me immediately regarding ARB violations of Tax Code requirements. In the future, any instructions to TCAD staff should be in writing and directed to one email address: ARBAdmin@tcadcentral.org. If we believe that there is a legal or ethical violation, the TCAD attorney will contact you directly.

I have asked multiple times, both in writing and verbally, for the ARB Chairperson to identify how the ARB is characterizing certain hearings (specifically section 41.45(e) or section 41.66(f-1) hearings). In my written communications, I explained why it is important for TCAD to know how the ARB is treating particular hearings since each hearing has different procedural requirements. The ARB Chairperson has refused to respond. I respectfully request your legal assistance and that you discuss this matter with the ARB to ensure the hearings are identified in writing to the TCAD staff so the TCAD staff can prepare for the hearings.

Similarly, I have pointed out on multiple occasions that the Tax Code mandates advance notice of ARB hearings be given to TCAD. I have been advised by counsel that the Appraisal District should be given the same 14-day notice as a property owner or agent; however, the ARB has frequently changed and added hearings to its schedule with **no** advance notice to TCAD. Although the elimination of consecutive docket hearings should reduce this practice, TCAD and the ARB need to establish a written policy of what constitutes "advance notice." TCAD is entitled to and should be given a reasonable amount of time to prepare for the hearings. Receiving advance notice is also critical to ensuring that TCAD staff can properly support the ARB. Again, I respectfully request your legal assistance to ensure that TCAD receives this required legal notice of hearings.

Additionally, I request your attention as legal counsel for the ARB on another important matter as well. In 2020, the ARB exceeded its budget significantly. While the ARB has a separate budget approved by the TCAD Board of Directors, the ARB does not have the authority to obligate public funds by unilaterally spending money that is not budgeted. The ARB does not have an unlimited budget and must adhere to the budget established by the Board of Directors. I request your assistance in advising your client about its authority regarding public funds and adherence to fiduciary budget responsibilities. To ensure adherence, I will request that the Board of Directors institute a policy that requires *notification to the Board by the Chief Appraiser and/or TCAD's CFO when the ARB has spent 75% of its allocated budget funds*. Further, if the ARB Chairperson calls for hearings and projections show that there is insufficient money to pay the ARB members, TCAD will notify all ARB members that they cannot be paid until such time as the Board of Directors chooses to approve an increase to the ARB budget or allocates additional funds.

Last, I am concerned about the ex parte communications that possibly occurred and the misconception that TCAD staff refuses to settle cases. During the past ARB season, the ARB Chairperson blamed TCAD for not settling enough protests with the property owners in advance of the protest season (even though the CAD offered informal meetings and it was the property owners and tax agents who opted not to participate informally, as is their right). I was told that you stated that this alleged failure to settle protests was a legitimate excuse for the ARB exceeding its budget. In truth, the ARB Chairperson failed to monitor and control the ARB hearing schedule. Commenting on the CAD's ability to settle with tax agents is indicative of information being shared with you by the tax agents. These communications with tax agents prior to a hearing related to any value negotiations with TCAD is an ex parte communications and is clearly prohibited by the Tax Code. Recently the ARB Secretary exhorted CAD staff to settle cases informally where the property owner missed their formal hearing date. Additionally, the TCAD staff were threatened with the ultimatum of: if the CAD would not settle informally the ARB would re-open the case and grant a new hearing. Again, any communication with TCAD staff prior to a hearing related to any value negotiation, especially demands to settle informally, is an ex parte communications and is clearly prohibited by the Tax Code. I hope that you will counsel your client about the potential penalties associated with this type of communication, the false impressions they are creating, and the perception of impropriety created by this communication.

I sincerely wish for TCAD and the ARB to develop and maintain a professional and productive relationship. The mandates established by the Texas Legislature and the guidelines provided by the Comptroller of Public Accounts should be the foundation of that relationship. I hope you will reach out to the TCAD attorney Karen Everston who I copied. If the two of you could reach agreement about the legal procedures and ARB administration, I am confident that the 2021 protest season will be productive, efficient, and taxpayer-friendly.

Sincerely,



Marya D. Crigler
Chief Appraiser
Travis Central Appraisal District

Cc: Karen Everston
TCAD Board of Directors