

# What To Know About The TLO (Liaison)

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INFORMATION

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# Amendments to Tex. Tax Code § 5.06

The Taxpayers Remedies Pamphlet published by the Comptroller has new requirements:

- 1) Explain the remedies available to a dissatisfied taxpayer and the procedures to be followed in seeking remedial action;
- 2) Describes the functions of a taxpayer liaison officer; and
- 3) Provides advice on preparing and presenting a protest before the Appraisal Review Board.

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# Amending Tex. Tax Code § 6.052(b)

The Taxpayer Liaison Officer shall provide information and materials designed to assist property owners in understanding:

- 1) The appraisal process;
- 2) Protest procedures;
- 3) The procedures for filing:
  - a) comments, complaints and suggestions with the Comptroller;
  - b) a complaint with the appraisal district board of directors under section 6.04(g); and
  - c) a complaint against the appraisal review board under section 41.66(q);
  - d) a request for limited binding arbitration; and
- 4) Other matters



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# DEPUTY TLO

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## Amending Tex. Tax Code § 6.052(a) & (d)

The Appraisal District Board of Directors may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties.

The taxpayer liaison officer is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district.

Deputy TLO is entitled to compensation.

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# Complaints

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## Adding Tex. Tax Code § 6.052(b-2)

A property owner may file a written complaint with the taxpayer liaison officer requesting resolution of a dispute with the appraisal district or the appraisal review board about a matter that does not relate to the appraisal of property.



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## Adding Tex. Tax Code § 6.052(b-2)



TLO may resolve the Complaint by:

- 1) Referring the property owner to the TLOs materials and information, or to the appropriate employee or officer of the CAD or ARB;
- 2) Meeting with the parties to the dispute to facilitate an informal resolution;
- 3) Treating the matter as a complaint against the ARB under section 41.66(q);
- 4) Assisting the property owner in filing a request for limited binding arbitration; or
- 5) Recommending in writing to the chief appraiser, board of directors, chairman of the ARB, or the property owner or the owner's agent, as applicable, a course of action that the taxpayer liaison officers believes to be appropriate.

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## Adding Tex. Tax Code § 6.052(b-3)

The taxpayer liaison officer:

- 1) Shall dismiss any part of a complaint that relates to the appraised value of a property, or the appraisal methodology used in appraising property; and
- 2) May dismiss a complaint that is repetitive or that fails to state a legitimate concern.

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## Adding Tex. Tax Code § 6.052(b-4)

If a complaint involves the assessment or collection of a tax, the taxpayer liaison officer shall resolve the matter by referring the property owner to the appropriate person who can assist the owner with the assessment or collection of the tax.

# COLLECTIONS

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## Adding Tex. Tax Code § 6.052(b-5) & (b-6)

The TLO shall notify a property owner of the resolution of a complaint filed by the owner not later than the 90<sup>th</sup> day after the date the complaint is filed.

The resolution of a complaint is not an action that can be protested to the ARB, requested limited binding arbitration or appealed in district court.

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## Amending Tex. Tax Code § 6.052(h)

If an appraisal district maintains an internet website, the chief appraiser of the district shall post on the internet website the name, contact information, and a description of the duties of the taxpayer liaison officer. A link to the information described by this subsection must be prominently posted on the home page of the Internet website.



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# TRAINING AND EVALUATION

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## Adding Tex. Tax Code § 6.052(b-7)

The comptroller shall establish and supervise a program for the training and education of taxpayer liaison officers and deputy taxpayer liaison officers. The training may be provided online and must:

- 1) Include information on the duties and responsibilities of the TLO and deputy TLO, including procedures for the informal resolution of disputes;
- 2) Be at least two hours in length; and
- 3) Provide a certificate of completion for the officer who completes the training.

TLO's serving on January 1, 2024, shall complete the training and course no later than December 31, 2024.



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## Adding Tex. Tax Code § 6.052(b-8) & (b-9)



TLO or Deputy TLO must complete the Comptroller's training by the first anniversary of the date the officer is appointed; and in each even-numbered year after the first anniversary.

A person may not serve as a TLO or Deputy TLO unless the person has completed the training programs as required by this subsection.

TLO and Deputy TLO shall submit the certificate of completion to the BoD.

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## Amending Tex. Tax Code § 6.052(f) & (g)

The board of directors of the appraisal district shall annually evaluate the performance of the taxpayer liaison officer and each deputy taxpayer liaison officer, if applicable. The evaluation must include a review of the timeliness of the officer's resolution of complaints.

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## Amending Tex. Tax Code § 41.66(q)

Allows the Board of Directors to recommend that the judge remove the chair of the appraisal review board from that member's position as chair if the board determines that the chair has failed to take the actions necessary to bring the ARB in compliance with the Texas Tax Code.

Local Administrative Judge has authority to remove the chair from that office and appoint another member of the ARB as chair.

Does BoD acting as "applicable appointing authority" have the same authority?

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# APPRAISAL REVIEW BAORD SELECTION

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## Amending Tex. Tax Code § 6.052(f) & (g)

TLO is responsible for publicizing the availability of positions on the appraisal review board.

Deputy TLO has same protections against illegal communications under the Tax Code as the TLO has.

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