

RUSK COUNTY APPRAISAL DISTRICT STANDARD ON COMMUNICATIONS AND OUTREACH

GOAL:

It is the goal of the Rusk County Appraisal District (RCAD) to establish and maintain a positive image. The most important requirement of this goal is fair, open and efficient administration of the appraisal functions. Property owners, individuals, taxing units, media and the general public must be informed what the Appraisal District does and that it is done well.

THE PUBLIC RELATIONS PROGRAM:

The Appraisal District's public relations program builds on competent administration. It is the "first line of defense". Courteous and effective implementation of the public relations program can eliminate the need for other defenses to be used. Without a sound public relations program, the Appraisal District may interact with the public only through complaints and appeals.

The Chief Appraiser is responsible for ensuring that all staff meets the public in a courteous manner. Ensuring that staff is knowledgeable about the functions of the Appraisal District and capable of informing the property owners about their rights and obligations may prevent further misconceptions and ill-feelings toward the Appraisal District office.

The Chief Appraiser's "public" includes not only individual taxpayers, but also such groups as appraisers, developers, title companies, real estate brokers, lending institutions, communications media, taxing units and other units of government, civic and professional associations and public institutions that benefit from the ad valorem property tax system.

The Appraisal District office must manage the information system so that these various publics have access to the large amount of useful and necessary information to be found in assessment records. These groups, in turn, can be a communications network that informs the general public about the Appraisal District office.

The most important parts of a public relations program are a well-run office with well-organized records and record storage, an office layout that makes public access easy, a courteous staff trained to deal with the public and written rules of procedure.

PLANNING A PUBLIC RELATIONS PROGRAM

A planned program of public relations includes well-thought-out responses to issues and inquiries, cooperation with other government agencies, and ways of getting information to the public through media contacts, printed information and speaking engagements. The Chief Appraiser shall talk to the media and prepare printed information in advance, if possible.

REVIEWING NEEDS

The first step in planning good public relations is a review of needs. The Chief Appraiser shall consider:

- 1. What is the Appraisal District's public image?
- 2. How well informed is the general public?
- 3. What is the political environment?
- 4. What staff improvements are needed?
- 5. Are procedures that are already in place working?
- 6. What issues have surfaced that need to be addressed and what are the anticipated issues?

Analysis of these questions shall be an on-going process by the Chief Appraiser.

RESPONDING TO INQUIRIES AND ISSUES

Many people often need information from the appraisal office. Property information and maps are important resources. The Chief Appraiser shall find an efficient means of responding to inquiries via telephone, computer, printed matter, electronic media, etc. The Chief Appraiser may charge fees to recover the costs of providing some forms of information.

Appraisals are often controversial. Many issues will arise in response to specific events. The Chief Appraiser shall set out clear, well-defined responses to anticipated issues to create and increase public confidence in the appraisal process and Appraisal District office. The Chief Appraiser shall be sure that all Appraisal District employees are well-versed in the responses for anticipated issues. Additionally, education of the public prior to major actions of the district shall be performed by the Chief Appraiser. The Chief Appraiser may enlist the media to cover Appraisal District actions as this will present the actions in a clear and well-defined manner. The Chief Appraiser may choose other avenues of education for the public, such as speaking events at citizen's groups meetings.

Some issues that may arise for the Appraisal District and that require planned responses include, but not limited to, the following:

- 1. Rationale for implementing a reappraisal.
- 2. Impact of a reappraisal.
- 3. Maintenance of property (depreciation questions) and the impact of new improvements value to the total property value, especially on those properties which have been designated as an over-65 homestead with a ceiling.
 - 4. Appraisal bias.
- 5. Incompetence accusations against the Chief Appraiser, Appraisal District employees and/or the property tax system.

COOPERATION WITH OTHER PUBLIC AGENCIES

The Chief Appraiser shall continually strive to establish good relationships with other agencies of government. Some ways to establish and maintain good relationships with other public agencies include, but are not limited to, the following:

- 1. Avoid surprises, especially public ones. Discuss public statements in advance with officials who might be affected. Get facts before responding to statements made by other officials.
- 2. Avoid making unreasonable demands on others. Try to anticipate needs in advance so that others have time to prepare.
- 3. Criticize directly and IN PRIVATE. Do not use the media as a forum for interagency problems.
 - 4. Seek out advice.
- 5. Learn what other agencies do and understand their functions as they relate to the appraisal office.
 - 6. Keep other agencies informed.
 - 7. Be vocal in praising other offices (share the glory).

MEANS OF CIRCULATING INFORMATION

Media Contacts

It is the responsibility of the Chief Appraiser to present technical information in clear and understandable language. Press releases should usually be limited to one page and may be supplemented by a press kit giving further details, financial data, names of key people, etc.

The Chief Appraiser shall speak carefully, explain fully, ask for feedback before the reporter leaves, arrange to review the material before it is published, if possible, limit radio and television to selected staff members only, and use whatever means possible to avoid being misquoted. Any and all contact with national media would call for professional and legal guidance.

Printed Information

Brochures can be as simple as a single typed sheet of paper or as complex as a professionally prepared, multipage brochure. All printed matter must be clear, accurate and attractive.

Speaking Engagements

Public speaking gives the District access to organized groups such as civic clubs, associations, real estate organizations, etc. The Chief Appraiser may designate another member of the staff, such as the Deputy Chief, Director of Administration, or Agricultural Appraiser to speak on their specific areas of expertise.

In performing speaking engagements, the Chief Appraiser or other designated representative shall be prepared to hold a Question-and-Answer period and shall have answers ready. Public speakers must have tact, sympathy and discretion. Anyone representing RCAD in any public forum shall dress appropriately according to the nature of the function.

The Chief Appraiser shall prepare, in advance, standard speeches, charts/graphs and films or slide shows so that the quality of the presentation does not suffer and last-minute invitations can be accepted, as scheduling permits.

APPRAISAL DISTRICT SPOKESPERSON

The Chief Appraiser shall serve as the Appraisal District spokesperson. The Chief Appraiser may, in certain circumstances, designate an employee to serve in the capacity of spokesperson.

The Chief Appraiser shall coordinate interviews, write and distribute news releases, news-letters, reports, correspondence, post information in all applicable places, coordinate special events such as open houses and public appearances, edit special publications and annual reports and coordinate the release of information to media channels.

LISTENING

The initial task of public relations is to understand the public's current image of the appraisal office. The Appraisal District's Chief Appraiser and staff must listen to what the public is saying and observing its actions and reactions. Listening involves observing the economic, social, and political environments, identifying possible problems or opportunities, interpreting public opinion, and evaluating the messages. All issues that affect appraisal functions must be clearly defined and given full attention.

All Appraisal District staff are required to be alert to issues and to report to the Chief Appraiser when problems are identified. Additionally, the Chief Appraiser shall institute a public feedback mechanism, such as customer survey cards prominently displayed on the counter for the public to pick up and complete. Further, the Chief Appraiser shall review the surveys submitted and address issues identified. Feedback shall also be obtained from other local sources.

ISSUES MANAGEMENT AND ACTION PLANNING

Emerging issues and appropriate responses shall be anticipated and appropriate responses shall be prepared in advance to minimize adverse public reaction. External influences can often dictate which issues demand priority status. The Chief Appraiser shall be responsible for preparedness to deal with these issues and shall determine priority status. The Chief Appraiser shall develop an action timetable that defines tasks and establishes priorities for resolving the issues. Planning must be well-coordinated. The Chief Appraiser shall involve the Appraisal District staff to ensure effective implementation.

CRISIS PLAN

The Chief Appraiser shall be the spokesman in the event of a crisis situation. The chief appraiser may appoint an employee to fill this roll in the event that he is unavailable or involved in actions to alleviate the crisis situation. Either the Chief Appraiser or the named employee shall coordinate interaction with the news media in a crisis and be certain that all information released is accurate and precise.

CRITICISM

When faced with criticism, all Appraisal District employees must employ the following actions:

- 1. Respond quickly, honestly and openly.
- 2. Identify key constituencies and pay special attention to their views.
- 3. Involve all staff from top management down.
- 4. Prepare and preserve complete written documentation of the criticism and the solutions proposed or adopted.

COMMUNICATIONS

Direct communications shall be used to explain the role of the appraisal office and the services it provides. Appraisal District staff shall be able to explain in detail the services provided by the appraisal office, special tax exemptions, the appraisal process, the appeal process, the distribution of tax revenue and the relationship between the tax rate and the reappraisal process. The Chief Appraiser shall make use of these available media resources to communicate with the public:

- 1. Newspapers (large readership and low cost).
- 2. Professional publications (dissemination of specialized information to targeted audiences.
 - 3. Brochures (general information).
 - 4. Slide presentations and videos for public speaking events.
 - 5. Local public access channels.
 - 6. Radio (for information that can be conveyed orally).
 - 7. Web sites (convenient access to information and records).
 - 8. Community forums (direct and timely access).
- 9. Community sponsored events (fairs and festivals, exhibit displays, hand-out materials, opportunity to answer questions).
 - 10. Any other local means available.

The Chief Appraiser shall ensure that all communication with the public, in whatever form, shall be simple, direct and in plain language. Any printed information or electronic information placed before the public shall be carefully edited and proofed prior to release.

The Chief Appraiser shall consider and research the possibility of preparing materials in Spanish due to the fact that the district has a large population not fluent in the English language.

REVIEW AND EVALUATION

The Chief Appraiser shall, with the aid and in-put of Appraisal District employees, review and evaluate the public relations plan and its effectiveness. Adjustments shall be made as necessary. Press clippings from newspapers, magazines, and trade publications provide an opportunity for reviewing and evaluating the program. Comments from the surveys, e-mails, etc. shall be considered.

STAFF PREPAREDNESS

Employee demeanor in serving the public is important to maintaining good public relations.

Every public contact shall be considered an opportunity to improve the organization's image.

The Chief Appraiser is responsible for ensuring that the staff is equipped to communicate with the public in an efficient and courteous manner. The Chief Appraiser shall ensure that Appraisal District employees are well-versed in the following:

- 1. Professional standards.
- 2. Important dates and deadlines.
- 3. Rules on data disclosure and rules on confidentiality.
- 4. Records retention standards.
- 5. Identification of who is authorized and who is not authorized to communicate as an official spokesperson.
 - 6. Guidelines for interaction with the public.
- 7. Guidelines and authorization process for using intellectual property, logos, trade-marks and copyrights.
 - 8. Code of conduct for online behavior.
- 9. Protocols and authorization for posting information to on-line media such as websites, social media sites and community forums.
- 10. Identification of media outlets and communication services that staff are authorized to use.
- 11. Policy regarding appropriate online use of the Appraisal District's name and identity.
 - 12. Policy regarding endorsements and political statements.
 - 13. Suggestions for responding to irate taxpayers.
 - 14. Guidelines for hearings and appeals.
 - 15. Appearance and attire.
 - 16. Telephone and e-mail etiquette.
 - 17. Guidelines for the style and structure of letters and e-mail.
 - 18. Methods for recording actions.

PUBLIC INTERACTION DURING FIELD WORK

Field Appraisers should at all times carry District-issued identification badges. When using personal vehicles for RCAD activities, magnetic signs must be attached to the vehicle for identification. Field Appraiser should be dressed appropriately and always prepared to interact with the public in a courteous and professional manner. Business cards identifying name, job title, and contact information shall be available and presented upon request.

PUBLIC RECORDS

Public access to appraisal records is crucial to good public relations. A climate of openness and transparency shall be established in the appraisal office. Appraisal office employees must understand policies and statutes pertaining to open records, public disclosure and confidentiality, including an awareness of compliance timeliness. The Chief Appraiser shall educate Appraisal District employees on the guidelines for the dissemination of real estate records or taxpayer information and should be sensitive to privacy concerns.

Information requests must be delivered in writing to the Public Information Officer who may process it herself or designate an employee to do so and provide that employee specific guidelines to use. All open records or public information requests shall be processed in a manner that is compliant with state law and state time requirements.

Open Records Requests may be delivered in person, by mail, by email, or by fax to: Rusk County Appraisal District

107 N. Van Buren St. Henderson, TX 75652 Fax: (903) 657-9073

Email: wcook@ruskcad.org

DISCLOSURE OF INFORMATION AND CONFIDENTIALITY OF DATA

All records of RCAD are public information in accordance with applicable Open Records Act unless specifically identified as confidential. Confidential records include:

- Rendition statements or information given to the Appraisal District with the promise the information would remain confidential and not open to public inspection (Section 22.27 (a)).
- Information relating to real property sales prices, description, characteristics and other related information (Government Code 551C).
- An application for agricultural-use designation (1-d) is confidential and not open for public inspection (Section 23.45 (a)).
- A driver's license number, personal identification certificate number, or Social Security number provided in an exemption application is confidential and not open for public inspection (Section 11.48 (a)).
- The home address of a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, a County jailer as defined by Section 1701.001, Occupations Code; an employee of the Texas Department of Criminal Justice; a commissioned security officer as defined by Section 1702.002, Occupations Code; a victim of family violence as defined by Section 71.004, Family Code, if as a result of the act of family violence against the

victim, the actor is convicted of a felony or a Class A misdemeanor; a federal judge: a state judge, or the spouse a federal judge or state judge; a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters; an officer or employee of the community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004 (b) of that code; a criminal investigator of the United States as described by Article 2.112 (a), Code of Criminal Procedure; a police officer or inspector of the United States Federal Protective Service; a current or former United States attorney or assistant United States attorney and the spouse and child of the attorney; a current or former employee of the office of the Atty. Gen. who is or was assigned to a division of that office the duties of which involve law enforcement (Section 25.025 (a)).

• Information in the appraisal records for violence shelter centers and sexual assault programs is confidential and not open for public inspection (section 25.026 (b)).

CORRESPONDENCE

Written correspondence shall follow specific guidelines:

- 1. Answer letters and e-mail promptly and acknowledge those that cannot be responded to immediately.
 - 2. State information clearly using common words and phrases.
 - 3. Respond to all relevant questions.
 - 4. Convey a professional image.
 - 5. Add a personal touch whenever appropriate.
 - 6. Correspond positively.
 - 7. Retain a copy of all correspondence for future reference.
 - 8. Be consistent with all office correspondence.

To avoid contradictory responses, correspondence addressing policy issues shall cite controlling rules, statutes, or professional standards and be communicated within the appraisal office. Responses to criticisms should be addressed promptly and be resolved in a non-judgmental way.

NEWS RELEASES

The news release is a valuable device that shall be used to promote activities, communicate policies and inform the public of appraisal issues.

RECOMMENDATIONS FOR WRITING A NEWS RELEASE:

- 1. Information shall be newsworthy (timely, unique, or significant).
- 2. Public relations industry-recommended format shall be followed if available.
- 3. Contact information shall be provided.
- 4. Shall not exceed two pages in length, if possible.
- 5. Releases shall be as short and concise as possible.
- 6. Information shall be localized.
- 7. The release shall be proofread.
- 8. The most important facts shall appear first.

- 9. Deadlines, editing procedures and other requirements of the media shall be accommodated.
- 10. The Chief Appraiser shall distribute copies of the release to all Appraisal District staff.
- 11. Anyone mentioned in the release shall be notified before it is submitted for publication or distributed to the public.

MEDIA

RCAD will strive to develop and maintain a good relationship with all local newspapers and radio stations to provide property owners with important information regarding their property matters.

The following is a list of local media contacts:

The Henderson News
1211 Kilgore Dr., Suite A
Henderson, TX 75652
903-903-657-2501
Classifieds/Announcements: Jalayna Davis – (903) 984-2596
– jdavis@kilgoreherald.com

KWRD Radio 1101 Kilgore Drive Henderson, TX 75652 (903) 655-1800

INTERVIEWS AND CONFERENCES

The Chief Appraiser shall be the Appraisal District spokesperson unless another employee is designated as such. Any media inquiries received by other Appraisal District staff should be referred immediately to the Chief Appraiser. An appropriate response to the media would be, "I'm sorry I don't have the full information regarding that issue. I will give your request to the Chief Appraiser (or other authorized spokesperson) who will respond to you as soon as he/she is available." Please obtain the reporter's name, phone number (cell too if "in the field"), topic of story and deadline.

PUBLIC SERVICE ANNOUNCEMENTS

Public service announcements shall be sent to local newspapers, radio stations, television stations and be posted to online media if available. Broadcast announcements shall be brief. The announcement dates shall be specified, and the Chief Appraiser shall be designated as the person to contact for follow-up.

SPEAKING ENGAGEMENTS

The Chief Appraiser is the designated spokesperson for the Appraisal District. Speaking engagements are an important opportunity for contact between the appraisal office and the public. Engagements can be spur-of-the-moment or scheduled. Material suitable for a variety of impromptu or formal speeches should be developed, independently reviewed and rehearsed. Opportunities for speaking engagements are usually offered by service organizations, civic groups, neighborhood associations, boards of realtors, industry representatives, regularly scheduled public access stations or radio talk shows, legislators and other elected officials. It is recommended that the Chief Appraiser communicate with some of these groups just prior to mailing of appraisal notices or any other major action planned by the Appraisal District.

APPEALS PROCESS

Taxpayers shall be made aware of the rules and procedures for appealing appraisals. Information on what constitutes a valid appeal shall be made available. During this process, taxpayers shall be treated with courtesy and respect. New information shall be evaluated thoroughly and objectively. Adequate seating shall be made available for waiting taxpayers.

PUBLIC EDUCATION

The public needs to know the purpose of appraisals and what public services are funded by property taxes. The taxpayer shall be made aware that the assessment process is designed to establish a tax base and ensure that the tax burden is equitably distributed according the appraised value of various properties. Taxpayers shall be informed that they have a voice in the local budgetary process – they elect the officials who set tax rates, they can attend public hearings and can vote on bonding or expenditure referendums. Taxpayers need to know the tax rates, how to apply it to the appraised value and how to arrive at the tax bill. It is the Appraisal District's responsibility to inform the taxpayer about the appraisal and assessment process, the information available for review, procedures for filing an appeal and filing deadlines.

INTERNET

In addition to more traditional communication methods, the internet is an effective way of informing the public. Relevant assessment and property tax information may be made available on the internet. If the Chief Appraiser determines this to be an effective and convenient way to communicate, he must research, plan and implement ways to deliver information on the internet. Social media sites shall be evaluated to determine their effectiveness for public relations purposes and directing site visitors to authoritative sources of information such as the district's web-site.

The Appraisal District web-site shall be content-driven so information can be quickly accessed, retrieved and reviewed. Data shall be accessible by multiple search criteria.

WEB-SITE CONTENT AND FEATURES

The Appraisal District's web-site content shall be at the discretion of the Chief Appraiser. The Chief Appraiser shall include information determined to be within the guidelines of open records and public information. The site may include information found in the annual report and other informative data such as:

- 1. Welcome page by the Chief Appraiser.
- 2. Office hours, location and contact information.
- 3. Property information, including ownership, property characteristics, deed history and value.
 - 4. News releases.
 - 5. Mission statement or strategic plan.
 - 6. Job openings.
 - 7. An explanation of the protest/appeals process.
 - 8. Exemptions
 - 9. Cyclical timetable.
 - 10. FAQs.
 - 11. Maps.
 - 12. Parcel tax history.
 - 13. Taxpayer forms.
 - 14. A web-site map.
 - 15. Links to other relevant web-sites.

The Appraisal District web-site should include the following features:

- 1. Keywords that tell search engines about the page's content (metatags).
- 2. Copyright statement.
- 3. Complete contact information for the web-site.
- 4. Page revision dates.
- 5. Up-to-date content.
- 6. E-mail link to the webmaster.
- 7. Search feature and site map.
- 8. Home page links for current hot issues.

SOCIAL MEDIA SITES

Social media sites sponsored and maintained by the Appraisal District shall include the following features:

- 1. Identification of the organization and contact information.
- 2. Code of conduct for use of the site.
- 3. A mechanism to report misconduct.
- 4. Links to authoritative information residing on the district's web-site.
- 5. Disclaimer for terms of use.
- 6. A statement of purpose for the site.

PUBLIC RELATIONS CALENDAR

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 specific circumstances, and additional customer service and public relations needs as they are identified.

January - December

 The Chief Appraiser shall attend legislative committee hearings, commissioners court, city council, school board, and other governmental body meetings, and meetings of professional groups, neighborhood associations, and other constituent groups, as invited, to provide information and testimony on matters related to property tax policy.

January

- Review and development of public information brochures and other materials related to property exemptions, renditions, and special appraisals. Care and attention will be paid to updates for internal procedural changes and/or changes prompted by legal opinion and/or new legislation.
- Publish notice in local newspapers about the availability of electronic communications.
- Published notice in local newspapers about requirements and availability of applications for deferrals, homestead exemptions, renditions, and agricultural appraisals.

February – March

- The District shall conduct Open Meeting and Public Information training for District staff as appropriate. Training may include training videos and other materials developed by Atty. Gen.'s office as well as internally developed materials.
- The District shall conduct Customer Service training for all district staff. Training may include external training courses the internally developed training materials.

March - April

 Review and development of public information materials related to appraisal procedures, notices, protests, and evidence production. Care and attention will be paid to updates for internal procedural changes and/or changes prompted by legal opinion and/or new legislation.

April

- Update phone system messages to focus on upcoming notice of appraised values and protest season.
- Publish notice in local newspapers about taxpayer protests and procedures.

June - July

 Chief Appraiser shall provide weekly, to the staff, appraisal review board chairperson, and chief financial officers of taxing units, status updates on the District's certification efforts.

July - August

 During strategic planning sessions - evaluation, review and planning or implementation of customer service and communication recommendation.

September

 Provide public notice of hearings for the Written Plan for Periodic Reappraisal and the CAD Annual Budget.

October

• Update phone system messages to focus on field activities, and questions that arise annually due to tax bill mailing.

November – December

 Review, update, and development of website content, specifically sections explaining Appraisal District policy and procedures, to include but not limited to, frequently asked questions, tax information, forms, District statistics, and property information.

IMPORTANT TEXAS PROPERTY TAX CODE DATES AND DEADLINES:

The Rusk County Appraisal District recognizes the importance of the following dates and will utilize the public relations plan to deliver superior customer service to the taxpayers throughout property tax calendar year.

January 1 – Date that current year taxable values and qualification for certain exemptions are determined (except for inventories appraised September 1) (Sections 23.01, 23.12).

April 15 - Last day for property owners to file for rendition reports unless they requested a filing extension in writing (Section 22.23).

April 30 – Last day for property owners to file these applications or reports with the County Appraisal District: Some exemption applications (Section 11.43); Applications for special appraisal or notices to Chief Appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational park scenic land and public access airport property (Sections 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804).

April 30 – Last date for Chief Appraiser to certify estimate of taxable value to taxing units (Section 26.01).

May 15 - Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, Chief Appraiser may extend this deadline another 15 days (Section 22.23).

May 15 - Last day (or as soon as possible) for Chief Appraiser to mail notices of appraised value, denial of exemptions, and denial of special appraisal (Sections 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).

June 1 – Last day for property owners to file protest with the appraisal review board (or by 30th day after notice of the appraised value is delivered, whichever is later) (Section 41.44).

June and July - Appraisal Review Board hearings are conducted.

July 20 – Date appraisal review board must approve appraisal records, but may not do so if more than 5 percent of the total appraised value remains under protest (Section 41.12).

July 25 – Last day for the Chief Appraiser to certify appraisal roll to each taxing unit (Section 26.01).

August 31 – Last day for property owner to give, in writing, correct address to the Appraisal District for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before the delinquency date (Section 33.01).

September 15 – Last day for county Appraisal District board of directors to adopt the annual county Appraisal District budget, unless a district has changed its fiscal year (Section 6.06).

September 29 – Last day for taxing units to adopt current year tax rate, or no later than 60th day after the Chief Appraiser certifies appraisal roll to a unit. Failure to adopt by these required dates results in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; units governing body must ratify new rate within five days (Section 26.05).

October 1 – Date tax assessor mails current year tax bills (or soon after) (section 31.01).

THE ABOVE PUBLIC RELATIONS PROGRAM IS IN ADDITION TO OTHER PROCEDURES AND POLICIES ALREADY ADOPTED BY THE RUSK COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS.

Approved and adopted this the day o	<u>f Depril</u> , 2025
Dan Buda	
Chairman, Board of Directors	RECEIVED
Nusha Parti	BY:
Secretary, Board of Directors	