

Powers and Duties of the Board

Primary Responsibilities

The Board of Directors has the following primary responsibilities:

1. Establish the Appraisal District's appraisal office;
2. Adopt the Appraisal District's annual operating budget;
3. Contract for necessary services;
4. Hire a chief appraiser;
5. Appoint members of the Appraisal Review Board; and
6. Make general policy on the Appraisal District's operation.

Statutory Functions of the Board

In accordance with Chapter 6 of the Texas Property Tax Code, the Board of Directors has the statutory duty to:

1. Establish an appraisal office in the county §6.05(a);
2. Responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted §6.03(l);
3. Change the number of directors or method of selecting directors, or both, if all voting units agree §6.031(a);
4. Elects from its members a chair and secretary at its first meeting of the calendar year 6.04(a);
5. May contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district §6.05(b);
6. Appoint the chief appraiser §6.05(c);
7. Provide certain written policies §6.04(d), (e), (f) and (g);
8. Adopt an annual operating budget by September 15, annually, and hold a public hearing on the proposed operating budget before adoption §6.06(b). Public notice must be given at least 10 days prior to the public hearing by publishing a budget summary in a newspaper of general circulation within the county §6.062(a);
9. Amend the approved operating budget after giving notice to the taxing units §6.06(c);
10. Adopt a new operating budget within 30 days after its budget is disapproved by the taxing units §6.06(b);
11. Develop a biennially written plan for the periodic reappraisal of all property within the boundaries of the district and to hold a public hearing to consider the proposed plan §6.05(i);
12. Authorize the chief appraiser to disburse appraisal district funds §6.06(f);
13. Refund any unencumbered surplus of taxing unit's funds paid in during the year by crediting each taxing unit's budget allocations for the next fiscal year §6.06(j);
14. Give its advise and consent to the chief appraiser's appointments to the agricultural advisory board §6.12(a);
15. Must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records §6.13;
16. May change its fiscal year with the agreement of $\frac{3}{4}$ of the taxing units §6.06(i);
17. May adopt staggered terms with the agreement of $\frac{3}{4}$ of the taxing units §6.034(a);
18. Designate the district depository at least once every 2 years §6.09(c);
19. Appoint appraisal review board members and may change the number of members §6.41(b) and (d);
20. Remove appraisal review board members for violations of law or policy §6.41(f);
21. May contract with a private appraisal firm to perform appraisal services, subject to approval by the chief appraiser §25.01(b);
22. Purchase or lease real property or construct improvements necessary for an appraisal office with the approval of $\frac{3}{4}$ of the taxing units §6.051(a);
23. Convey real property owned by the district, with $\frac{3}{4}$ approval of the taxing units §6.051(c);
24. Have an annual financial audit conducted by an independent certified public accountant and deliver a copy to the taxing units §6.063;
25. Authorize, by resolution, certain actions of the chief appraiser concerning appraisal district finances or administration §6.06(f);
26. Approve the chief appraiser's request to appeal an appraisal review board order to district court §42.02.