

BOARD OF DIRECTORS GENERAL FUNCTIONS POLICY AND PROCEDURES

1.04

The board of directors has the following primary responsibilities.

Establish the appraisal district's appraisal office;

Adopt the appraisal districts annual operating budget;

Hire a chief appraiser;

Hire a taxpayer liaison officer (districts in counties having a population of over 80,000)

Appoint appraisal review board members; and

Make general policy on the appraisal district's operation.

BOARD OF DIRECTORS STATUORY FUNCTIONS

The board must establish an appraisal office in the county in which the district is established. Branch offices may be created outside the county for the convenience of persons living outside the county, but must be located inside the appraisal district. (sec. 6.05 (a))

The board of directors has the power to approve or disapprove the request of a taxing unit that lies in two or more counties to be served only in that appraisal district. (Sec. 6.02 (b))

The board is responsible for notifying all taxing units of a vacancy on the board and for selecting replacement from nominees submitted. (Sec. 6.03 (1))

The board may change the number of directors or method of selecting directors, or both, if all voting units agree. (Sec. 6.031 (a))

The board elects from its members a chairman and secretary at its first meeting of the calendar year. (Sec. 6.04 (a))

The board may contract with another appraisal office or taxing unit in the district to perform the appraisal districts duties. (Sec. 6.05 (b))

The Board must appoint the chief appraiser. (Sec 6.05))

In appraisal districts located in counties having population of more than 80,000 the board must appoint a taxpayer liaison officer. (Sec. 6.052 (a))

The board must provide certain written policies. (Sec 6.04 (d), (e), (f), and (g))

The board must adopt an annual budget before September 15, after holding a public hearing and meeting all requirements of the code. (Sec. 6.06 (b))

The board must give public notice of the budget and budget hearing by publishing a budget summary in a newspaper of general circulation in the appraisal district at least 10 days before the public hearing on the budget. (Sec. 6.062)

The board may amend the approved operating budget after giving notice to taxing units. (Sec. 6 (c))

The board must adopt a new budget within 30 days after its budget if disapproved by the taxing units (Sec.6.06 (b))

The board may authorize the chief appraiser to disburse appraisal district funds. (Sec 6.06 (f))

The board must, through the chief appraiser, refund any unencumbered surplus of taxing unit funds paid in during the year or credit each taxing unit's budget allocations for the next fiscal year. If a taxing unit that participate-in the appraisal district in the prior year is not participation in the district in the year a surplus is to be allocated, the board must refund the proportionate surplus amount to the taxing unit within 150 days after the end of the fiscal year. (Sec 6.06 (j))

The board must give its advice and consent to the chief appraiser's appointment to the agricultural advisory board. (Sec. 6.12)

The board must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records. (Sec. 6.12)

The board may change its fiscal year if three-fourths of the taxing units agree. (Sec 6.06 (i))

The board may adopt staggered terms if three-fourths of the taxing units agree. (Sec 6.034 (a))

The board of directors and the taxing unit's governing body must agree to an estimated budget allocation for new taxing units. (Sec. 6.06 (h))

The board may change the appraisal district's method of financing with the consent of all taxing units. (Sec 6.061 (a))

The board designates the district depository at least once every two years. (Sec 6.09 (c))

The board receives taxing unit's resolutions disapproving board actions. (Sec. 6.10)

The board must follow competitive bidding procedures for contracts requiring expenditure of more than \$5000.00 (Sec. 6.11 (a))

Through the Interlocal Cooperation Act the governing body of a taxing unit may contract with the board of directors to assess or collect taxes. (Sec. 6.24 (a))

The board of directors must appoint appraisal review board members and has the power to change the number of appraisal review board members. (Sec. 6.41 (b) and (d))

The board approves contracts with private appraisal firms to perform appraisal services subject to approval of the chief appraiser (Sec 25.01 (b))

The board of directors and chief appraiser must establish a plan for reappraising all real property in the district at least once every three years. (Sec. 25.18 (a) and (b))

The board may purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. (Sec 6.051)

The board may convey real property owned by the district if approved by three-fourths of the voting taxing units and the proceeds are apportioned to the units according to the taxing unit's budget allocation. (Sec 6.051)

The board must have an annual financial audit conducted by an independent certified public accountant. A copy of the audit must be delivered to each voting taxing unit. (Sec 6.063)

The board of directors may, by resolution, prescribe that particular actions of the chief appraiser concerning appraisal district finances or administration are subject to board approval. (Sec 6.05 (f))

The board may approve the chief appraisers request to appeal an appraisal review board order to district court. (Sec 42.02)

The appraisal district (i.e., board of directors) may be sued by the taxing units to compel to comply with the provisions of the Property Tax Code, Comptroller rules, or other applicable law. (Sec 43.01)