

# Appraisal District Board of Directors

## Tax Code Chapter 6

The appraisal district board of directors is the appraisal district's governing board. The governance of the appraisal district and certain functions performed by the board of directors are based on the population of the county in which the appraisal district is established. A county with a population of less than 75,000 is considered a less populous county. A county with a population of 75,000 or more is considered a populous county.

### BOARD COMPOSITION

	Less Populous Counties	Populous Counties
<b>Number of directors</b>	5 (may increase up to 13)	9
<b>Appointed or elected</b>	Appointed	5 appointed, 3 elected
<b>Tax Assessor-Collector (TAC)</b>	Non-voting member	Ex-officio member
<b>Compensation allowed</b>	Expense reimbursement only	Expense reimbursement only

### GENERAL DUTIES

- Establish the appraisal district office.
- Hire a chief appraiser.
- Adopt the appraisal district's annual operating budget.
- Hold board meetings at least once each quarter.
- Appoint a taxpayer liaison officer in counties with populations over 120,000.
- Adopt a reappraisal plan biennially.
- Designate appraisal district depository.

### OATH OF OFFICE

The Texas Constitution requires all elected and appointed officers to sign an antibribery statement and take an oath of office before beginning the duties of the office.

The oath of office may be administered by a person authorized under the provisions of Government Code Chapter 602. Authorized persons commonly used to administer oaths include notaries public and judges. An Oath of Office is required to be filed locally.

### CONFLICT OF INTEREST

Board members are subject to conflict-of-interest provisions in law, including Tax Code Section 6.036, which excludes certain individuals from serving on the board of directors. Local Government Code Chapter 171 applies to all local officials, including appraisal district boards of directors. This chapter requires a local public official to abstain from participating in matters in which the official has a substantial interest in a business entity or in real property.

Local Government Code Chapter 176 applies to officers of political subdivisions of the state. Local Government Code Section 176.003 requires certain local government officers to file a conflict-of-interest disclosure statement if the officer has certain business or familial relationships with a person who seeks to enter into a contract with the local governmental entity. The disclosure statement must be filed with the records administrator of the local governmental entity. A local government officer commits a misdemeanor offense if the officer knowingly violates Local Government Code Section 176.003. Refer to Local Government Code Chapter 176 for detailed information regarding the requirement to file this form.

### EX PARTE COMMUNICATIONS

A board member commits a Class C misdemeanor offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to property appraisal by the appraisal district. However, this type of communication is allowed in:

- an open meeting of the appraisal district board of directors or another public forum; or
- a closed meeting of the board of directors held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and its attorney.

A board member, officer or employee of a taxing unit commits a Class A misdemeanor offense if they directly or indirectly communicate with the chief appraiser or another appraisal district employee for the purpose of influencing an appraised property value, unless they own or lease the property.

## APPOINTED DIRECTORS

Taxing units — counties, cities/towns, school districts, junior colleges and certain conservation and reclamation districts — nominate candidates and vote on the appointed board of directors in odd-numbered years. The appointment process is not an election governed by the Texas Election Code. The voting entitlement of a taxing unit is determined by a calculation that accounts for a taxing unit's share of the total dollar amount of property taxes imposed in the appraisal district.

The chief appraiser makes this calculation for each taxing unit (other than conservation and reclamation districts) and delivers, before Oct. 1 of each odd-numbered year, written notice of the number of votes to which each taxing unit is entitled. Each taxing unit (other than a conservation and reclamation district) entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.

The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts, if applicable. Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec. 15. The five candidates who receive the largest cumulative vote totals become the board of directors.

Appointed directors in less populous counties serve two-year terms beginning on Jan. 1 of an even-numbered year. Appointed directors in populous counties serve staggered four-year terms beginning on Jan. 1 of an even-numbered year.

## ELECTED DIRECTORS

In populous counties, three members of the board of directors are elected by a majority vote at the general election for state and county officers by the voters of the county in which the appraisal district is established. The election is governed by the Election Code.

A candidate for an elected position on the board of directors must file an application for a place on the ballot with the county judge in the county in which the appraisal district is established and pay a filing fee or submit a petition in lieu of the filing fee.

County Population	Filing Fee
200,000 or more	\$400
Less than 200,000	\$200

Elected directors serve staggered four-year terms. Each term begins Jan. 1 of an odd-numbered year.

## ELIGIBILITY

A person is **eligible** to be a director if said person:

- Is a resident of the appraisal district.
- Has resided in the appraisal district for at least the immediate two previous years.

A person is **ineligible** to be a director if said person:

- Is an employee of a taxing unit that participates in the appraisal district.
- Owes delinquent property taxes.
- Serves for more than all or part of five terms (counties with populations of 120,000 or more).
- Appraised property for compensation for use in proceedings within the three preceding years.
- Represented property owners for compensation in proceedings within the three preceding years.
- Was an appraisal district employee within the three preceding years.
- Does not violate certain nepotism requirements.
- Has a substantial interest in a business entity that is party to a contract with the appraisal district.