

BOD Statutory Responsibilities

The primary functions of the BOD are stated in the Texas Tax Code as follows:

- 1) Establish an appraisal office {Sec 6.05(a)}

The administrative offices of the district shall be located at 801 N Tuttle Street, Jefferson, Texas. Office hours shall be 8:00 am to 5:00pm and closed for lunch 12-1pm. Monday through Friday, unless the day is designated as a holiday. The board shall annually designate a holiday schedule which will correspond with the County holidays.

- 2) Designate a financial institution as a depository every two years {Sec 6.09}
- 3) Appointment of Chief Appraiser {Sec 6.05(c)}

The board shall appoint a chief appraiser who will serve as the chief administrator of the district's office. Appointed by the BOD, the Chief Appraiser serves at the leisure of the board and is directly accountable to the board in the discharge of duties and responsibilities. All other personnel in the appraisal district office are appointed by the chief appraiser. The Chief Appraiser may delegate authority to his/her employees.

- 4) Approval of budget {Sec 6.06(b)}

The chief appraiser shall prepare the budget. This preliminary budget will be presented to the board for approval and revision, if necessary.

- 5) Authorize the annual preparation of an audit by a certified public accountant {Sec 6.063}.
- 6) Contract for necessary services {Sec 6.11} & Approve contracts with appraisal firms selected by the chief appraiser {Sec 25.01(b)}
- 7) Approve a biennial reappraisal plan {Sec 6.05(i)}
- 8) Appoint members of the appraisal review board, change the number of member, and remove members in certain cases {Sec 6.41}
- 9) Provide advice and consent to the chief appraiser concerning the membership of the agricultural appraisal advisory board {Sec 6.12(a)}

BOD have other statutory authority related to these primary functions that include:

- 1) Purchasing or leasing real property or constructing improvements necessary to establish an appraisal office {Sec 6.051(a)}
- 2) Conveying real property owned by the district {Sec 6.051(c)}
- 3) Notifying taxing units of a vacancy on the board in order to select a replacement {Sec 6.03(l)}
- 4) Changing the number of directors or method of selecting directors, or both, if all voting units agree, and electing a chair and secretary {Sec 6.04(a)}
- 5) Adopting policies for public participation at meetings, preparing public interest information, and providing for a public complaint procedure {Sec 6.04}
- 6) Contracting with another appraisal office or taxing unit to perform the district's or taxing unit's duties {Sec 6.05(b) & Sec 6.24(a)}
- 7) Changing the appraisal district's fiscal year or adopting staggered terms for directors {Sec 6.05(b) & Sec 6.24(a)}
- 8) Extensive budget and finance responsibilities {Sec 6.06, 6.061, and 6.062}
- 9) Approving the chief appraiser's request to appeal an appraisal review board order to district court {Sec 42.02}
- 10) Adopting a disaster operations plan {Sec 418.111, Government Code}

BOD have certain statutory limitations that include:

- 1) Prohibited communications with the chief appraiser, directly or indirectly, on any matter related to property appraisal, except in open meetings or closed meetings with the board's attorney about litigation {Sec 6.15}
- 2) Removal of county appointees by the commissioners' court for misconduct {Chapter 177, Local Government Code}

- 3) Required filing of conflicts disclosure statements with the appraisal district's records management officer if considering a contract for services in which certain personal or business relationships exist {Sec 176.002, Local Government Code}
- 4) Prohibited participation in a vote or decision on a matter involving a business entity or real estate transaction in which the director has a substantial interest {Chapter 171, Local Government Code}
- 5) Qualifications of memberships see Sec 6.036 Tax Code
- 6) Disapproval of board actions, other than adoption of the budget, if filed within 15 days after the action is taken by a majority of taxing units eligible to vote on the appointment of directors {Sec 6.10}
- 7) Disapproval of the annual budget, if filed within 30 days after its adoption by a majority of taxing units eligible to vote on the appointment of directors {Sec 6.06(b)}

The BOD has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.