

Appraisal District Director's Responsibilities and Eligibility Requirements

Tax Code Section 6.03 establishes the selection process for appraisal district directors. This process is not an "election" governed by the Texas Election Code, but an independent procedure unique to the property tax system.

General Statement of Functions

The board of directors has the following primary **responsibilities**:

- Establish the appraisal district's appraisal office;
- Adopt the appraisal district's annual operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Hire a taxpayer liaison officer (districts in counties having a population of over 125,000)
- Appoint appraisal review board members and
- Make general policy on the appraisal district's operation

Eligibility Requirements

To be eligible to serve on the board, a person must have resided in the appraisal district for at least two years immediately preceding the date of taking office (as long as there are no conflicts of interest).

An employee of a taxing unit that participates in the appraisal district may not serve. However, an elected official or member of the governing body of a participating taxing unit may serve.

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors or as chief appraiser.

A person may not be appointed or continue to serve on the board, if related within the second degree of consanguinity (blood) or affinity (marriage) to the following persons:

- an appraiser who appraises property for use in the appraisal district's appraisal review board proceedings, or;
- a tax representative who represents taxpayers for compensation before the appraisal district's appraisal review board.

Conflicts of Interest

Board members are subject to two conflict of interest statutes. Chapter 171, Local Government Code, is a conflict of interest statute that applies to all local officers, including appraisal district directors. The Property Tax Code Section 6.036 also places conflict of interest provisions on directors. While the two definitions are similar, they are not identical. When a question arises about the application of Chapter 171 and Section 6.036, the board should consult with its attorney before acting on the matter.

Terms

Appraisal district directors serve two-year terms. Each term begins on January 1 of an even-numbered year. All directors serve the same two-year terms unless the taxing units have adopted staggered terms.

Limited Appraisal Authority

The board's authority over appraisals is limited. The board does not appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the appraisal review board, respectively.

Compensation of Directors

Appraisal district directors may not receive a salary, per diem or other compensation for serving on the board. However, the appraisal district may reimburse for reasonable and necessary expenses incurred in the performance of a director's duties if included in the appraisal district budget.