

FUNCTIONS OF THE BOARD OF DIRECTORS AND PUBLIC COMPLAINT RESOLUTION

The Texas Legislature enacted the Property Tax Code in 1979 and for the first time created county-wide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Code.

The appraisal district is governed by a five-member voting board of directors which is elected by the governing bodies of the county, cities, and school districts located in the appraisal district, plus the non-voting county tax assessor/collector. The number of votes a unit has is determined by the amount of the unit's tax levy in proportion to the total tax levy of all the voting taxing units. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities of the board of directors are:

- (1) Appointing the chief appraiser;
- (2) Contracting with other appraisal offices, taxing units, or private firms to perform appraisal functions;
- (3) Adopting annual budgets for the operations of the appraisal office;
- (4) Determining a method of financing the annual budget based on cost allocations among taxing units;
- (5) Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office;
- (6) Ensuring preparation of annual audits by certified public accountants;
- (7) Selecting a financial institution to deposit funds through bid solicitation;
- (8) Entering contracts for appraisal functions, and for all expenditures in excess of \$50,000 complying with the competitive bidding requirements established by law;
- (9) Being a necessary party to lawsuits brought by property owners concerning appraisals;
- (10) Approving the appointment of the agricultural advisory board;
- (11) Appointing the members of the appraisal review board and increasing the size of said board's membership when necessary; and
- (12) Administering the district office in any other manner required by law.

The board of directors 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.

If any member of the public wishes to file a complaint with the board of directors concerning the operation of the appraisal office, the Appraisal Review Board or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the chief appraiser of the appraisal district office.

The chief appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next public meeting and public testimony will be invited.

Pursuant to Section 6.04(g) Texas Property Tax Code, the board of directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

Complaints can be mailed to:
Chairman, Board of Directors
Upshur County Appraisal District
105 Diamond Loch Rd.
Gilmer, TX 75644

UPSHUR COUNTY APPRAISAL DISTRICT PUBLIC INFORMATION

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TEXAS PROPERTY TAX CODE, SECTION 6.04(f)