

I. 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.

Persons who meet the basic residence test may still be disqualified from serving. These reasons for disqualification ensure directors are not exposed to conflicts of interest. For example, 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.

Selection Process

Taxing units, specified by statute, select the appraisal district directors. Voting taxing units are the county, school districts, cities and certain conservation and reclamation districts. **Appendix A** explains the selection of directors. This process occurs before directors begin their service.

The Tax Code provides that the county TAC serves on the appraisal district board of directors. The county TAC automatically serves as a nonvoting director if the county TAC is not appointed to the board of directors to serve as a voting director. If a taxing unit, such as the county commissioner's court, appoints the county TAC to the appraisal district board, then the county TAC serves as a voting member.

The county TAC does not have to meet the residency requirements for serving as a nonvoting director. The county TAC, however, is ineligible to serve as a nonvoting or voting director if the county TAC also serves as the CAD's chief appraiser. The county TAC is ineligible to serve as a nonvoting director if the county has contracted for the assessment and collection of county taxes with another taxing unit or with the CAD.

No Delinquent Taxes

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors. The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.

This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

Prohibited Family Relationships

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 proceeding; or
- a person who represents property owners for compensation before the appraisal district's appraisal review board.

A director who continues to serve knowing he or she is related in this manner to an appraiser or tax representative commits a Class B misdemeanor.

Persons who are related to directors within the second degree by affinity or within the third degree by consanguinity may not be employed by the chief appraiser. Directors cannot serve if these relatives are employed by the appraisal district. The "continuous employment" exception provided in the general nepotism statute for persons who have been continuously employed before the appointment of a public official does not apply to appraisal district employees (see Attorney General Opinion GA-0375). A person commits an offense if the person intentionally or knowingly violates this prohibition; the offense is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

Appendix B shows the family relationships that may make a person ineligible to serve as a director.

Term of Office and Vacancy

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. The two-year term of office does not apply to the county TAC who serves as a nonvoting director.

If a director's vacancy occurs on the board, the board notifies the voting units of the vacancy. The voting taxing units nominate by resolution candidates to fill the vacancy. All nominations are submitted to the chief appraiser within 10 days after receiving notice from the board of directors that a vacancy exists. The chief appraiser delivers a list of the nominees to the directors within the next five days. The directors select by majority vote one of the nominees to fill the vacancy.