

Rusk County Appraisal District Board of Directors 2021

1. Mr. Clifford Harkless, Chair
2. Mr. Denny Eby, Vice Chair
3. Mrs. Nesha Partin, Secretary
4. Mr. Drew Butler
5. Mr. Pat McCrory
6. Mrs. Lanita Whitehead

Powers and Duties of the Board

Primary Responsibilities

The Board of Directors has the following primary responsibilities:

1. Establish the Appraisal District's appraisal office;
2. Adopt the Appraisal District's annual operating budget;
3. Contract for necessary services;
4. Hire a chief appraiser;
5. Appoint members of the Appraisal Review Board; and
6. Make general policy on the Appraisal District's operation.

Statutory Functions of the Board

In accordance with Chapter 6 of the Texas Property Tax Code, the Board of Directors has the statutory duty to:

1. Establish an appraisal office in the county §6.05(a);
2. Responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted §6.03(l);
3. Change the number of directors or method of selecting directors, or both, if all voting units agree §6.031(a);
4. Elects from its members a chair and secretary at its first meeting of the calendar year 6.04(a);
5. May contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district §6.05(b);
6. Appoint the chief appraiser §6.05(c);
7. Provide certain written policies §6.04(d), (e), (f) and (g);
8. Adopt an annual operating budget by September 15, annually, and hold a public hearing on the proposed operating budget before adoption §6.06(b). Public notice must be given at least 10 days prior to the public hearing by publishing a budget summary in a newspaper of general circulation within the county §6.062(a);
9. Amend the approved operating budget after giving notice to the taxing units §6.06(c);
10. Adopt a new operating budget within 30 days after its budget is disapproved by the taxing units §6.06(b);
11. Develop a biennially written plan for the periodic reappraisal of all property within the boundaries of the district and to hold a public hearing to consider the proposed plan §6.05(i);
12. Authorize the chief appraiser to disburse appraisal district funds §6.06(f);
13. Refund any unencumbered surplus of taxing unit's funds paid in during the year by crediting each taxing unit's budget allocations for the next fiscal year §6.06(j);
14. Give its advise and consent to the chief appraiser's appointments to the agricultural advisory board §6.12(a);
15. Must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records §6.13;
16. May change its fiscal year with the agreement of $\frac{3}{4}$ of the taxing units §6.06(i);
17. May adopt staggered terms with the agreement of $\frac{3}{4}$ of the taxing units §6.034(a);
18. Designate the district depository at least once every 2 years §6.09(c);
19. Appoint appraisal review board members and may change the number of members §6.41(b) and (d);
20. Remove appraisal review board members for violations of law or policy §6.41(f);
21. May contract with a private appraisal firm to perform appraisal services, subject to approval by the chief appraiser §25.01(b);
22. Purchase or lease real property or construct improvements necessary for an appraisal office with the approval of $\frac{3}{4}$ of the taxing units §6.051(a);
23. Convey real property owned by the district, with $\frac{3}{4}$ approval of the taxing units §6.051(c);
24. Have an annual financial audit conducted by an independent certified public accountant and deliver a copy to the taxing units §6.063;
25. Authorize, by resolution, certain actions of the chief appraiser concerning appraisal district finances or administration §6.06(f);
26. Approve the chief appraiser's request to appeal an appraisal review board order to district court §42.02.