

AGRICULTURAL APPRAISAL ADVISORY BOARD

Tax Code Section 6.12 requires chief appraisers, with the advice and consent of the appraisal district board of directors, to appoint an agricultural appraisal advisory board (AAAB) of at least three members to help improve communications between the farming and ranching community and the appraisal district.

AAAB members must have lived in the appraisal district at least five years; own land that qualifies for 1-d or 1-d-1 appraisal in the appraisal district; and not be an appraisal district officer or employee to serve on the AAAB.

AAAB members serve for two-year staggered terms. When making the initial AAAB appointments, the chief appraiser must appoint one-half of the members to one-year terms if the board has an even number of members. If the AAAB has an odd number of members, the chief appraiser must appoint one less than a majority to one-year terms.

The AAAB's function is to advise the chief appraiser on major issues dealing with agricultural and timber appraisal, such as net to land ratios, degree of intensity standards and other agricultural use and appraisal issues. The chief appraiser calls AAAB meetings and must call at least one meeting each year. AAAB members are not entitled to compensation for their service.