

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE B. PROPERTY TAX ADMINISTRATION

CHAPTER 6. LOCAL ADMINISTRATION

SUBCHAPTER A. APPRAISAL DISTRICTS

Sec. 6.01. APPRAISAL DISTRICTS ESTABLISHED. (a) An appraisal district is established in each county.

(b) The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

(c) An appraisal district is a political subdivision of the state.

Acts 1979, 66th Leg., p. 2224, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 12, 13, eff. Aug. 14, 1981; Acts 1983, 68th Leg., p. 4819, ch. 851, Sec. 1, eff. Aug. 29, 1983.

Sec. 6.02. DISTRICT BOUNDARIES. (a) The appraisal district's boundaries are the same as the county's boundaries.

(b) This section does not preclude the board of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal district by interlocal contract.

(c) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff. January 1, 2008.

(d) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff. January 1, 2008.

(e) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff. January 1, 2008.

(f) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff. January 1, 2008.

(g) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff. January 1, 2008.

Acts 1979, 66th Leg., p. 2224, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 120, ch. 13, Sec. 14,

167(a), eff. Aug. 14, 1981; Acts 1983, 68th Leg., p. 573, ch. 117, Sec. 1, eff. May 17, 1983; Acts 1991, 72nd Leg., ch. 20, Sec. 14, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., ch. 391, Sec. 13, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.05, eff. May 31, 1993; Acts 1997, 75th Leg., ch. 165, Sec. 6.72, eff. Sept. 1, 1997.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 648 (H.B. 1010), Sec. 1, eff. January 1, 2008.

Acts 2007, 80th Leg., R.S., Ch. 648 (H.B. 1010), Sec. 5(2), eff. January 1, 2008.

Sec. 6.03. BOARD OF DIRECTORS IN LESS POPULOUS COUNTIES.

(a) This section applies only to an appraisal district established in a county with a population of less than 75,000.

(a-1) The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by this section. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a nonvoting director. The county assessor-collector is ineligible to serve if the board enters into a contract under Section 6.05(b) or if the commissioners court of the county enters into a contract under Section 6.24(b). To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

(b) Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning on January 1 of even-numbered years.

(c) Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. Conservation and reclamation districts are not entitled to vote unless at least one conservation and reclamation district in the district delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year. On receipt of a request, the chief appraiser shall certify a list by June 15 of all eligible conservation and reclamation districts that are imposing taxes and that participate in the district.

(d) The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district.

(e) The chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and reclamation district is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1 of each odd-numbered year. The chief appraiser shall deliver the notice:

(1) to the county judge and each commissioner of the county served by the appraisal district;

(2) to the presiding officer of the governing body of each city or town participating in the appraisal district, to the city manager of each city or town having a city manager, and to the

city secretary or clerk, if there is one, of each city or town that does not have a city manager;

(3) to the presiding officer of the governing body of each school district participating in the district and to the superintendent of those school districts; and

(4) to the presiding officer of the governing body of each junior college district participating in the district and to the president, chancellor, or other chief executive officer of those junior college districts.

(f) The chief appraiser shall calculate the number of votes to which each conservation and reclamation district entitled to vote for district directors is entitled and shall deliver written notice to the presiding officer of each conservation and reclamation district of its voting entitlement and right to nominate a person to serve as a director of the district before July 1 of each odd-numbered year.

(g) Each taxing unit other than a conservation and reclamation district that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the names of the unit's nominees to the chief appraiser before October 15.

(h) Each conservation and reclamation district entitled to vote may nominate by resolution adopted by its governing body one candidate for the district's board of directors. The presiding officer of the conservation and reclamation district's governing body shall submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year. Before August 1, the chief appraiser shall prepare a nominating ballot, listing all the nominees of conservation and reclamation districts alphabetically by surname, and shall deliver a copy of the nominating ballot to the presiding officer of the board of directors of each district. The board of directors of each district shall determine its vote by resolution and submit it to the chief appraiser before August 15. The nominee on the ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district if the nominee received more than 10

percent of the votes entitled to be cast by all of the conservation and reclamation districts in the appraisal district, and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(i) If no nominee of the conservation and reclamation districts receives more than 10 percent of the votes entitled to be cast under Subsection (h), the chief appraiser, before September 1, shall notify the presiding officer of the board of directors of each conservation and reclamation district of the failure to select a nominee. Each conservation and reclamation district may submit a nominee by September 15 to the chief appraiser as provided by Subsection (h). The chief appraiser shall submit a second nominating ballot by October 1 to the conservation and reclamation districts as provided by Subsection (h). The conservation and reclamation districts shall submit their votes for nomination before October 15 as provided by Subsection (h). The nominee on the second nominating ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(j) Before October 30, the chief appraiser shall prepare a ballot, listing the candidates whose names were timely submitted under Subsections (g) and, if applicable, (h) or (i) alphabetically according to the first letter in each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote.

(k) Except as provided by Subsection (k-1), the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and

reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

(l) If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

(m) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(4), eff. January 1, 2008.

Acts 1979, 66th Leg., p. 2224, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 120, ch. 13, Sec. 15, 167(a), eff. Aug. 14, 1981; Acts 1987, 70th Leg., ch. 59, Sec. 1, eff. Sept. 1, 1987; Acts 1987, 70th Leg., ch. 270, Sec. 1, eff. Aug. 31, 1987; Acts 1989, 71st Leg., ch. 1123, Sec. 2, eff. Jan. 1, 1990; Acts 1991, 72nd Leg., ch. 20, Sec. 15, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., ch. 371, Sec. 1, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.06, eff. May 31, 1993; Acts 1997, 75th Leg., ch. 165, Sec. 6.73, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1039, Sec. 2, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 705,

Sec. 1, eff. Jan. 1, 2000; Acts 2003, 78th Leg., ch. 629, Sec. 1, eff. June 20, 2003.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 648 (H.B. 1010), Sec. 5(4), eff. January 1, 2008.

Acts 2013, 83rd Leg., R.S., Ch. 1161 (S.B. 359), Sec. 1, eff. June 14, 2013.

Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. 988), Sec. 3, eff. January 1, 2022.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.01, eff. July 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.02, eff. July 1, 2024.

Sec. 6.0301. BOARD OF DIRECTORS IN POPULOUS COUNTIES.

(a) This section applies only to an appraisal district established in a county with a population of 75,000 or more.

(b) Sections 6.031, 6.034, and 6.10 do not apply to an appraisal district to which this section applies.

(c) The appraisal district is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

(d) To be eligible to serve on the board of directors, an individual other than the county assessor-collector must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

(e) Members of the board of directors appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors serve staggered four-year terms beginning on January 1 of every other odd-numbered year.

(f) If a vacancy occurs in an appointive position on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall appoint by majority vote of its members one of the nominees to fill the vacancy.

(g) If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must have the qualifications required of a director elected at a general election.

Added by Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.03, eff. July 1, 2024.

Sec. 6.031. CHANGES IN BOARD MEMBERSHIP OR SELECTION. (a) The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district before August 15, may increase the number of members on the board of directors of the district to not more than 13, change the method or procedure for appointing the members, or both, unless the governing body of a taxing unit that is entitled to vote on the appointment of board members adopts a resolution opposing the change, and files it with the board of directors before September 1. If a change is rejected, the board shall notify, in writing, each taxing unit participating in the district before September 15.

(b) The taxing units participating in an appraisal district may increase the number of members on the board of directors of the

district to not more than 13, change the method or procedure for appointing the members, or both, if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the change. However, a change under this subsection is not valid if it reduces the voting entitlement of one or more taxing units that do not adopt a resolution proposing it to less than a majority of the voting entitlement under Section 6.03 of this code or if it reduces the voting entitlement of any taxing unit that does not adopt a resolution proposing it to less than 50 percent of its voting entitlement under Section 6.03 of this code and if that taxing unit's allocation of the budget is not reduced to the same proportional percentage amount, or if it expands the types of taxing units that are entitled to vote on appointment of board members.

(b-1) If an appraisal district increases the number of members on the board of directors of the district or changes the method or procedure for appointing the members as provided by this section, the board of directors by resolution shall provide for the junior college districts that participate in the appraisal district to collectively participate in the selection of directors in the same manner as the school district that imposes the lowest total dollar amount of property taxes in the appraisal district among all of the school districts with representation in the appraisal district. A resolution adopted under this section is not subject to rejection by a resolution opposing the change filed with the board of directors by a taxing unit under Subsection (a).

(c) An official copy of a resolution under this section must be filed with the chief appraiser of the appraisal district after June 30 and before October 1 of a year in which board members are appointed or the resolution is ineffective.

(d) Before October 5 of each year in which board members are appointed, the chief appraiser shall determine whether a sufficient number of eligible taxing units have filed valid resolutions proposing a change for the change to take effect. The chief appraiser shall notify each taxing unit participating in the district of each change that is adopted before October 10.

(e) A change in membership or selection made as provided by this section remains in effect until changed in a manner provided by this section or rescinded by resolution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code.

(f) A provision of Section 6.03 of this code that is subject to change under this section but is not expressly changed by resolution of a sufficient number of eligible taxing units remains in effect.

(g) For purposes of this section, the conservation and reclamation districts in an appraisal district are considered to be entitled to vote on the appointment of appraisal district directors if:

(1) a conservation and reclamation district has filed a request to the chief appraiser to nominate and vote on directors in the current year as provided by Section 6.03(c); or

(2) conservation and reclamation districts were entitled to vote on the appointment of directors in the appraisal district in the most recent year in which directors were appointed under Section 6.03.

Added by Acts 1981, 67th Leg., 1st C.S., p. 121, ch. 13, Sec. 16, eff. Aug. 14, 1981. Amended by Acts 1987, 70th Leg., ch. 59, Sec. 2, eff. Sept. 1, 1987; Acts 1989, 71st Leg., ch. 1123, Sec. 3, eff. Jan. 1, 1990.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 1161 (S.B. 359), Sec. 2, eff. June 14, 2013.

Sec. 6.032. BALLOT PROCEDURES FOR ELECTED DIRECTORS; FILING FEE OR PETITION. (a) Except as provided by this section, Chapter 144, Election Code, applies to a candidate for an elective position on an appraisal district board of directors.

(b) An application for a place on the ballot must be filed with the county judge of the county in which the appraisal district is established and be accompanied by a filing fee prescribed by Subsection (c) of this section or a petition in lieu of the filing fee that satisfies the requirements prescribed by Section 141.062,

Election Code, and Subsection (d) of this section.

(c) The filing fee for a place on the ballot is:

(1) \$400 for a county with a population of 200,000 or more; or

(2) \$200 for a county with a population of less than 200,000.

(d) The minimum number of signatures that must appear on the petition authorized by Subsection (b) is the lesser of:

(1) 500; or

(2) two percent of the total vote received in the county by all the candidates for governor in the most recent gubernatorial general election, unless that number is less than 50, in which case the required number of signatures is the lesser of:

(A) 50; or

(B) 20 percent of that total vote.

(e) A filing fee received under this section shall be deposited in the county treasury to the credit of the county general fund.

(f) The secretary of state shall adopt rules as necessary to implement this section.

Added by Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.04, eff. October 12, 2023.

Sec. 6.033. RECALL OF APPOINTED DIRECTOR. (a) The governing body of a taxing unit may call for the recall of an appointed member of the board of directors of an appraisal district for whom the taxing unit cast any of its votes in the appointment of the board. The call must be in the form of a resolution, be filed with the chief appraiser of the appraisal district, and state that the taxing unit is calling for the recall of the member. If a resolution calling for the recall of a board member is filed under this subsection, the chief appraiser, not later than the 10th day after the date of filing, shall deliver a written notice of the filing of the resolution and the date of its filing to the presiding officer of the governing body of each taxing unit entitled to vote in the appointment of board members.

(b) On or before the 30th day after the date on which a

resolution calling for the recall of a member of the board is filed, the governing body of a taxing unit that cast any of its votes in the appointment of the board for that member may vote to recall the member by resolution submitted to the chief appraiser. Each taxing unit is entitled to the same number of votes in the recall as it cast for that member in the appointment of the board. The governing body of the taxing unit calling for the recall may cast its votes in favor of the recall in the same resolution in which it called for the recall.

(c) Not later than the 10th day after the last day provided by this section for voting in favor of the recall, the chief appraiser shall count the votes cast in favor of the recall. If the number of votes in favor of the recall equals or exceeds a majority of the votes cast for the member in the appointment of the board, the member is recalled and ceases to be a member of the board. The chief appraiser shall immediately notify in writing the presiding officer of the appraisal district board of directors and of the governing body of each taxing unit that voted in the recall election of the outcome of the recall election. If the presiding officer of the appraisal district board of directors is the member whose recall was voted on, the chief appraiser shall also notify the secretary of the appraisal district board of directors of the outcome of the recall election.

(d) If a vacancy occurs on the board of directors after the recall of a member of the board under this section, the taxing units that were entitled to vote in the recall election shall appoint a new board member. Each taxing unit is entitled to the same number of votes as it originally cast to appoint the recalled board member. Each taxing unit entitled to vote may nominate one candidate by resolution adopted by its governing body. The presiding officer of the governing body of the unit shall submit the name of the unit's nominee to the chief appraiser on or before the 30th day after the date it receives notification from the chief appraiser of the result of the recall election. On or before the 15th day after the last day provided for a nomination to be submitted, the chief appraiser shall prepare a ballot, listing the candidates nominated alphabetically according to each candidate's surname, and shall

deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote. On or before the 15th day after the date on which a taxing unit's ballot is delivered, the governing body of the taxing unit shall determine its vote by resolution and submit it to the chief appraiser. On or before the 15th day after the last day on which a taxing unit may vote, the chief appraiser shall count the votes, declare the candidate who received the largest vote total appointed, and submit the results to the presiding officer of the governing body of the appraisal district and of each taxing unit in the district and to the candidates. The chief appraiser shall resolve a tie vote by any method of chance.

(e) If the board of directors of an appraisal district is appointed by a method or procedure adopted under Section 6.031 of this code, the governing bodies of the taxing units that voted for or otherwise participated in the appointment of a member of the board may recall that member and appoint a new member to the vacancy by any method adopted by resolution of a majority of those governing bodies. If the appointment was by election, the method of recall and of appointing a new member to the vacancy is not valid unless it provides that each taxing unit is entitled to the same number of votes in the recall and in the appointment to fill the vacancy as it originally cast for the member being recalled.

Added by Acts 1985, 69th Leg., ch. 273, Sec. 1, eff. Aug. 26, 1985. Redesignated from Sec. 6.032 and amended by Acts 1987, 70th Leg., ch. 59, Sec. 5, eff. Sept. 1, 1987.

Amended by:

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.05, eff. July 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.06, eff. July 1, 2024.

Sec. 6.034. OPTIONAL STAGGERED TERMS FOR BOARD OF DIRECTORS. (a) The taxing units participating in an appraisal district may provide that the terms of the appointed members of the board of directors be staggered if the governing bodies of at least three-fourths of the taxing units that are entitled to vote on the

appointment of board members adopt resolutions providing for the staggered terms. A change to staggered terms may be adopted only if the method or procedure for appointing board members is changed under Section 6.031 of this code to eliminate or have the effect of eliminating cumulative voting for board members as provided by Section 6.03 of this code. A change to staggered terms may be proposed concurrently with a change that eliminates or has the effect of eliminating cumulative voting.

(b) An official copy of a resolution providing for staggered terms adopted by the governing body of a taxing unit must be filed with the chief appraiser of the appraisal district after June 30 and before October 1 of a year in which board members are to be appointed, or the resolution is ineffective.

(c) Before October 5 of each year in which board members are to be appointed, the chief appraiser shall determine whether a sufficient number of taxing units have filed valid resolutions proposing a change to staggered terms for the change to take effect. Before October 10 the chief appraiser shall notify each taxing unit participating in the district of a change that is adopted under this section.

(d) A change to staggered terms made under this section becomes effective beginning on January 1 of the next even-numbered year after the chief appraiser determines that the change has been adopted. The entire board of directors shall be appointed for that year without regard to the staggered terms. At the earliest practical date after January 1 of that year, the board shall determine by lot which of its members shall serve one-year terms and which shall serve two-year terms in order to implement the staggered terms. If the board consists of an even number of board members, one-half of the members must be designated to serve one-year terms and one-half shall be designated to serve two-year terms. If the board consists of an odd number of board members, the number of members designated to serve two-year terms must exceed by one the number of members designated to serve one-year terms.

(e) After the staggered terms have been implemented as provided by Subsection (d) of this section, the appraisal district shall appoint annually for terms to begin on January 1 of each year

a number of board members equal to the number of board members whose terms expire on that January 1, unless a change in the total number of board members is adopted under Section 6.031 of this code to take effect on that January 1.

(f) If a change in the number of directors is adopted under Section 6.031 of this code in an appraisal district that has adopted staggered terms for board members, the change must specify how many members' terms are to begin in even-numbered years and how many members' terms are to begin in odd-numbered years. The change may not provide that the number of members whose terms are to begin in even-numbered years differs by more than one from the number of members whose terms are to begin in odd-numbered years.

(g) A change to staggered terms made as provided by this section may be rescinded by resolution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code. To be effective, a resolution providing for the rescission must be adopted by the governing body and filed with the chief appraiser after June 30 and before October 1 of an odd-numbered year. If the required number of resolutions are filed during that period, the chief appraiser shall notify each taxing unit participating in the district that the rescission is adopted. If the rescission is adopted, the terms of all members of the board serving at the time of the adoption expire on January 1 of the even-numbered year following the adoption, including terms of members who will have served only one year of a two-year term on that date. The entire board of directors shall be appointed for two-year terms beginning on that date.

(h) If an appraisal district that has adopted staggered terms adopts or rescinds a change in the method or procedure for appointing board members and the change or rescission results in a method of appointing board members by cumulative voting, the change or rescission has the same effect as a rescission of the change to staggered terms made under Subsection (g) of this section.

(i) If a vacancy occurs on the board of directors of an appraisal district that has adopted staggered terms for board members, the vacancy shall be filled by appointment by resolution of the governing body of the taxing unit that nominated the person

whose departure from the board caused the vacancy, and the procedure for filling a vacancy provided by Section 6.03 of this code does not apply in that event.

Added by Acts 1985, 69th Leg., ch. 601, Sec. 1, eff. June 14, 1985.

Amended by Acts 1987, 70th Leg., ch. 59, Sec. 4, eff. Sept. 1, 1987.

Renumbered from Sec. 6.032 by Acts 1987, 70th Leg., ch. 167, Sec. 5.01(a)(51), eff. Sept. 1, 1987. Amended by Acts 1997, 75th Leg., ch. 1039, Sec. 3, eff. Jan. 1, 1998.

Sec. 6.035. RESTRICTIONS ON ELIGIBILITY AND CONDUCT OF BOARD MEMBERS AND CHIEF APPRAISERS AND THEIR RELATIVES. (a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district; or

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(a-1) An individual is ineligible to serve on the board of directors of an appraisal district if the individual:

(1) has served as a member of the board of directors for all or part of five terms, unless:

(A) the individual was the county assessor-collector at the time the individual served as a board member; or

(B) the appraisal district is established in a county with a population of less than 120,000;

(2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;

(3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or

(4) has been an employee of the appraisal district at any time during the preceding three years.

(b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district in which the member serves or the chief appraiser is employed. An offense under this subsection is a Class B misdemeanor.

(c) A chief appraiser commits an offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. An offense under this subsection is a Class B misdemeanor.

(d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser is employed.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 4, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., ch. 561, Sec. 43, eff. Aug. 26, 1991; Acts 1995, 74th Leg., ch. 76, Sec. 5.95(27), eff. Sept. 1, 1995; Acts 2001, 77th Leg., ch. 1430, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. 585), Sec. 4, eff. June 14, 2013.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 16, eff. January 1, 2020.

Acts 2021, 87th Leg., R.S., Ch. 533 (S.B. 63), Sec. 3, eff. September 1, 2021.

Sec. 6.036. INTEREST IN CERTAIN CONTRACTS PROHIBITED.

(a) An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:

(1) the appraisal district; or

(2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

(b) An appraisal district may not enter into a contract with a member of the board of directors of the appraisal district or with a business entity in which a member of the board has a substantial interest.

(c) A taxing unit may not enter into a contract relating to the performance of an activity governed by this title with a member of the board of directors of an appraisal district in which the taxing unit participates or with a business entity in which a member of the board has a substantial interest.

(d) For purposes of this section, an individual has a substantial interest in a business entity if:

(1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

(2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

(e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity

recognized by law.

(f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal district director.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 5, eff. Sept. 1, 1989.

Amended by:

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.07, eff. July 1, 2024.

Sec. 6.037. PARTICIPATION OF CONSERVATION AND RECLAMATION DISTRICTS IN APPRAISAL DISTRICT MATTERS. In this title, a reference to the taxing units entitled to vote on the appointment of appraisal district board members includes the conservation and reclamation districts participating in the appraisal district, without regard to whether the conservation and reclamation districts are currently entitled to do so under Section 6.03(c). In a provision of this title other than Section 6.03 or 6.031 that grants authority to a majority or other number of the taxing units entitled to vote on the appointment of appraisal district directors, including the disapproval of the appraisal district budget under Section 6.06 and the disapproval of appraisal district board actions under Section 6.10, the conservation and reclamation districts participating in the appraisal district are given the vote or authority of one taxing unit. That vote or authority is considered exercised only if a majority of the conservation and reclamation districts take the same action to exercise that vote or authority. Otherwise, the conservation and reclamation districts are treated in the same manner as a single taxing unit that is entitled to act but does not take any action on the matter.

Added by Acts 1989, 71st Leg., ch. 1123, Sec. 4, eff. Jan. 1, 1990.

Renumbered from Sec. 6.035 by Acts 1990, 71st Leg., 6th C.S., ch. 12, Sec. 2(28), eff. Sept. 6, 1990.

Sec. 6.04. ORGANIZATION, MEETINGS, AND COMPENSATION. (a) A majority of the appraisal district board of directors constitutes a quorum. At its first meeting each calendar year, the board shall elect from its members a chairman and a secretary.

(b) The board may meet at any time at the call of the chairman or as provided by board rule, but may not meet less often than once each calendar quarter.

(c) Members of the board may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board.

(d) The board shall develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board. Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures, and a report from the taxpayer liaison officer if one is required by Section 6.052.

(e) The board shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the board.

(f) The board shall prepare information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board. The board shall make the information available to the public and the appropriate taxing jurisdictions.

(g) If a written complaint is filed with the board that the board has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.

Acts 1979, 66th Leg., p. 2225, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1983, 68th Leg., p. 1160, ch. 262, Sec. 1, eff. Aug. 29, 1983; Acts 1989, 71st Leg., ch. 796, Sec. 6, eff. Sept. 1, 1989.

Sec. 6.05. APPRAISAL OFFICE. (a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside

the county for which the district is established.

(b) The board of directors of an appraisal district 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.

(c) The chief appraiser is the chief administrator of the appraisal office. Except as provided by Section 6.0501, the chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the chief appraiser. To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser under Section 1151.160, Occupations Code, possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. A person who is eligible to be appointed or serve as a chief appraiser by having a professional designation described by this subsection must become certified as a registered professional appraiser under Section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person is appointed or begins to serve as chief appraiser. A chief appraiser who is not eligible to be appointed or serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. Not later than January 1 of each year, a chief appraiser shall notify the comptroller in writing that the chief appraiser is either eligible to be appointed or serve as the chief appraiser or not eligible to be appointed or serve as the chief appraiser.

(d) Except as provided by Section 6.0501, the chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of

property in the appraisal district. Except as provided by Section 6.0501, the chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget, with the exception of a general counsel to the appraisal district.

(e) The chief appraiser may delegate authority to his employees.

(f) The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Government Code. A person commits an offense if the person intentionally or knowingly violates this subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

(g) The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code.

(h) The board of directors of an appraisal district by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board.

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the

district and to the comptroller within 60 days of the approval date.

(j) The board of directors of an appraisal district may employ a general counsel to the district to serve at the will of the board. The general counsel shall provide counsel directly to the board and perform other duties and responsibilities as determined by the board. The general counsel is entitled to compensation as provided by the budget adopted by the board.

Acts 1979, 66th Leg., p. 2224, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1987, 70th Leg., ch. 55, Sec. 1, eff. Jan. 1, 1988; Acts 1989, 71st Leg., ch. 384, Sec. 15, eff. Sept. 1, 1989; Acts 1989, 71st Leg., ch. 796, Sec. 7, eff. Sept. 1, 1989; Acts 1990, 71st Leg., 6th C.S., ch. 12, Sec. 2(29), eff. Sept. 6, 1990; Acts 1991, 72nd Leg., ch. 561, Sec. 44, eff. Aug. 26, 1991; Acts 1995, 74th Leg., ch. 76, Sec. 5.95(25), (27), eff. Sept. 1, 1995.

Amended by:

Acts 2005, 79th Leg., Ch. 412 (S.B. [1652](#)), Sec. 5, eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. 205 (H.B. [35](#)), Sec. 1, eff. May 25, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 528 (H.B. [2387](#)), Sec. 1, eff. June 17, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. [585](#)), Sec. 5, eff. January 1, 2014.

Sec. 6.0501. APPOINTMENT OF ELIGIBLE CHIEF APPRAISER BY COMPTROLLER. (a) The comptroller shall appoint a person eligible to be a chief appraiser under Section [6.05\(c\)](#) or a person who has previously been appointed or served as a chief appraiser to perform the duties of chief appraiser for an appraisal district whose chief appraiser is ineligible to serve.

(b) A chief appraiser appointed under this section serves until the earlier of:

(1) the first anniversary of the date the comptroller appoints the chief appraiser; or

(2) the date the board of directors of the appraisal district:

(A) appoints a chief appraiser under Section

6.05(c); or

(B) contracts with an appraisal district or a taxing unit to perform the duties of the appraisal office for the district under Section 6.05(b).

(c) The comptroller shall determine the compensation of a chief appraiser appointed under this section. A chief appraiser appointed under this section shall determine the budget necessary for the adequate operation of the appraisal office, subject to the approval of the comptroller. The board of directors of the appraisal district shall amend the budget as necessary to compensate the appointed chief appraiser and fund the appraisal office as determined under this subsection.

(d) An appraisal district that does not appoint a chief appraiser or contract with an appraisal district or a taxing unit to perform the duties of the appraisal office by the first anniversary of the date the comptroller appoints a chief appraiser shall contract with an appraisal district or a taxing unit to perform the duties of the appraisal office or with a qualified public or private entity to perform the duties of the chief appraiser, subject to the approval of the comptroller.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. 585), Sec. 6, eff. January 1, 2014.

Sec. 6.051. OWNERSHIP OR LEASE OF REAL PROPERTY. (a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a

copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.

Added by Acts 1987, 70th Leg., ch. 55, Sec. 2, eff. Jan. 1, 1988.

Sec. 6.052. TAXPAYER LIAISON OFFICER. (a) The board of directors of an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The board may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties. The taxpayer liaison officer is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and

suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year.

(b) The taxpayer liaison officer shall provide to the public information and materials designed to assist property owners in understanding:

- (1) the appraisal process;
- (2) protest procedures;
- (3) the procedure for filing:
 - (A) comments, complaints, and suggestions under Subsection (a);
 - (B) a complaint under Section 6.04(g);
 - (C) a complaint under Section 41.66(q); and
 - (D) a request for limited binding arbitration under Section 41A.015; and
- (4) other matters.

(b-1) Information concerning the process for submitting comments, complaints, and suggestions to the comptroller concerning an appraisal review board shall be provided at each protest hearing.

(b-2) A property owner may file a written complaint with the taxpayer liaison officer requesting resolution of a dispute with the appraisal district or the appraisal review board about a matter that does not relate to the appraisal of property. The taxpayer liaison officer may resolve a complaint filed with the officer or with the board of directors of the appraisal district by:

- (1) referring the property owner to information and materials described by Subsection (b) or to the appropriate employee or officer of the appraisal district or appraisal review board;
- (2) meeting with the parties to the dispute that is the subject of the complaint to facilitate an informal resolution;

(3) treating the matter as a complaint under Section 41.66(q), as appropriate;

(4) assisting the property owner in filing a request for limited binding arbitration under Section 41A.015, as appropriate; or

(5) recommending in writing to the chief appraiser, board of directors, chairman of the appraisal review board, or the property owner or the owner's agent, as applicable, a course of action that the taxpayer liaison officer believes to be appropriate.

(b-3) The taxpayer liaison officer:

(1) shall dismiss any part of a complaint filed under Subsection (b-2) that relates to the appraised value of a property or the appraisal methodology used in appraising the property; and

(2) may dismiss a complaint that is repetitive or that fails to state a legitimate concern.

(b-4) If a complaint involves the assessment or collection of a tax, the taxpayer liaison officer shall resolve the matter by referring the property owner to the appropriate person who can assist the owner with the assessment or collection of the tax.

(b-5) The taxpayer liaison officer shall notify a property owner of the resolution of a complaint filed by the owner not later than the 90th day after the date the complaint is filed.

(b-6) The resolution of a complaint filed under Subsection (b-2) is not an action that a property owner is entitled to:

(1) protest under Chapter 41;

(2) request limited binding arbitration for under Section 41A.015; or

(3) appeal under Chapter 42.

(b-7) The comptroller shall establish and supervise a program for the training and education of taxpayer liaison officers and deputy taxpayer liaison officers. The training program may be provided online and must:

(1) include information on the duties and responsibilities of a taxpayer liaison officer and a deputy taxpayer liaison officer, including procedures for the informal resolution of disputes;

(2) be at least two hours in length; and

(3) provide a certificate of completion for the officer who completes the training.

(b-8) A person appointed as a taxpayer liaison officer or deputy taxpayer liaison officer shall complete the training program described by Subsection (b-7) and the course established under Section 5.041 for the training and education of appraisal review board members not later than the first anniversary of the date the officer is appointed, and again in each even-numbered year after that first anniversary. A person may not serve as a taxpayer liaison officer or deputy taxpayer liaison officer unless the person has completed the training programs as required by this subsection.

(b-9) A taxpayer liaison officer and deputy taxpayer liaison officer shall submit a copy of the certificate provided to the officer under Subsection (b-7) to the board of directors of the appraisal district that appointed the officer. The taxpayer liaison officer and each deputy taxpayer liaison officer shall retain a copy of each certificate provided to the officer for at least three years, and the board shall retain each certificate submitted to the board under this subsection for the same period.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all comments, complaints, and suggestions filed with the officer under Subsection (a) of this section and all complaints filed with the board under Section 6.04(g).

(d) The taxpayer liaison officer and each deputy taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.

(e) The chief appraiser or any other person who performs appraisal or legal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer or a deputy taxpayer liaison officer.

(f) The taxpayer liaison officer is responsible for providing clerical assistance to the applicable appointing authority prescribed by Section 6.41(d) in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. The officer shall

deliver to the applicable appointing authority any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the applicable appointing authority. The officer may not influence the process for selecting appraisal review board members.

(g) Notwithstanding any other provision of this chapter, a taxpayer liaison officer or deputy taxpayer liaison officer acting under the taxpayer liaison officer's supervision does not commit an offense under this chapter if the officer or deputy communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board established for the appraisal district, a member of the board of directors of the appraisal district, the local administrative district judge, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

(h) If an appraisal district maintains an Internet website, the chief appraiser of the district shall post on the Internet website the name, contact information, and a description of the duties of the taxpayer liaison officer. A link to the information described by this subsection must be prominently posted on the home page of the Internet website.

(i) The board of directors of the appraisal district shall annually evaluate the performance of the taxpayer liaison officer and each deputy taxpayer liaison officer, if applicable. The evaluation must include a review of the timeliness of the officer's resolution of complaints.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 8, eff. Jan. 1, 1990.
Amended by Acts 1991, 72nd Leg., ch. 371, Sec. 2, eff. Sept. 1, 1991.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 1086 (H.B. [3038](#)), Sec. 1, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. [585](#)), Sec. 7, eff. January 1, 2014.

Acts 2021, 87th Leg., R.S., Ch. 354 (H.B. [2941](#)), Sec. 1, eff. June 7, 2021.

Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. 988), Sec. 4, eff. June 15, 2021.

Acts 2023, 88th Leg., R.S., Ch. 312 (H.B. 1285), Sec. 2, eff. January 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.08, eff. July 1, 2024.

Sec. 6.053. ASSISTANCE TO EMERGENCY MANAGEMENT AUTHORITIES. The chief appraiser shall, if requested by the emergency management authorities of a federal, state, or local government agency, provide information and assistance pertinent to disaster mitigation or recovery, including assisting in the estimation of damage from an actual or potential disaster event.

Added by Acts 2009, 81st Leg., R.S., Ch. 844 (S.B. 2148), Sec. 1, eff. June 19, 2009.

Sec. 6.054. RESTRICTION ON EMPLOYMENT BY APPRAISAL DISTRICT. An individual may not be employed by an appraisal district if the individual:

(1) is an officer of a taxing unit that participates in the appraisal district;

(2) is an employee of a taxing unit that participates in the appraisal district; or

(3) has served as a member of the appraisal review board for the appraisal district at any time during the preceding two years.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 17, eff. January 1, 2020.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 533 (S.B. 63), Sec. 4, eff. September 1, 2021.

Sec. 6.06. APPRAISAL DISTRICT BUDGET AND FINANCING. (a) Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15. He shall include

in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

(c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total

amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.

(e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.

(f) Payments shall be made to a depository designated by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.

(g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocations. However, if that unit has made any payments, it is not entitled to a refund.

(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no

source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15th day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15th day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of this section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for

which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

(k) For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment under Subsection (e).

Acts 1979, 66th Leg., p. 2226, ch. 841, Sec. 1, eff. Jan. 1, 1981. Amended by Acts 1981, 67th Leg., 1st C.S., p. 122, ch. 13, Sec. 17, 18, eff. Aug. 14, 1981; Acts 1985, 69th Leg., ch. 311, Sec. 1, eff. Aug. 26, 1985; Acts 1989, 71st Leg., ch. 796, Sec. 9, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 20, Sec. 16, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.07, eff. May 31, 1993.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 87 (S.B. 948), Sec. 1, eff. May 14, 2007.

Sec. 6.061. CHANGES IN METHOD OF FINANCING. (a) The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district after June 15 and before August 15, may prescribe a different method of allocating the costs of operating the district unless the governing body of any taxing unit that participates in the district adopts a resolution opposing the different method, and files it with the board of directors before September 1. If a board proposal is rejected, the board shall notify, in writing, each taxing unit participating in the district before September 15.

(b) The taxing units participating in an appraisal district may adopt a different method of allocating the costs of operating the district if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the other method. However, a change under this subsection is not valid if it requires any taxing unit to pay a greater proportion of the appraisal district's costs than the unit would pay under Section 6.06 of this code without the

consent of the governing body of that unit.

(c) An official copy of a resolution under this section must be filed with the chief appraiser of the appraisal district after April 30 and before May 15 or the resolution is ineffective.

(d) Before May 20, the chief appraiser shall determine whether a sufficient number of eligible taxing units have filed valid resolutions proposing a change in the allocation of district costs for the change to take effect. Before May 25, the chief appraiser shall notify each taxing unit participating in the district of each change that is adopted.

(e) A change in allocation of district costs made as provided by this section remains in effect until changed in a manner provided by this section or rescinded by resolution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code.

(f) Repealed by Acts 1993, 73rd Leg., ch. 347, Sec. 4.13(2), eff. May 31, 1993.

Added by Acts 1981, 67th Leg., 1st C.S., p. 123, ch. 13, Sec. 19, eff. Aug. 14, 1981. Amended by Acts 1987, 70th Leg., ch. 59, Sec. 3, eff. Sept. 1, 1987; Acts 1991, 72nd Leg., ch. 20, Sec. 17, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.13(2), eff. May 31, 1993.

Sec. 6.062. PUBLICATION OF BUDGET. (a) Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:

- (1) the total amount of the proposed budget;
- (2) the amount of increase proposed from the budget

adopted for the current year; and

(3) the number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget.

(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies." Added by Acts 1989, 71st Leg., ch. 796, Sec. 10, eff. Sept. 1, 1989.

Sec. 6.063. FINANCIAL AUDIT. (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants.

(b) The report of the audit is a public record. A copy of the report shall be delivered to the presiding officer of the governing body of each taxing unit eligible to vote on the appointment of district directors, and a reasonable number of copies shall be available for inspection at the appraisal office. Added by Acts 1987, 70th Leg., ch. 860, Sec. 2, eff. Sept. 1, 1987.

Sec. 6.07. TAXING UNIT BOUNDARIES. If a new taxing unit is formed or an existing taxing unit's boundaries are altered, the unit shall notify the appraisal office of the new boundaries within 30 days after the date the unit is formed or its boundaries are altered.

Acts 1979, 66th Leg., p. 2227, ch. 841, Sec. 1, eff. Jan. 1, 1980.

Sec. 6.08. NOTICE OF OPTIONAL EXEMPTIONS. If a taxing unit adopts, amends, or repeals an exemption that the unit by law has the option to adopt or not, the taxing unit shall notify the appraisal office of its action and of the terms of the exemption within 30

days after the date of its action.

Acts 1979, 66th Leg., p. 2227, ch. 841, Sec. 1, eff. Jan. 1, 1980.

Sec. 6.09. DESIGNATION OF DISTRICT DEPOSITORY. (a) The appraisal district depository must be a banking corporation incorporated under the laws of this state or the United States or a savings and loan association in this state whose deposits are insured by the Federal Savings and Loan Insurance Corporation.

(b) The appraisal district board of directors shall designate as the district depository the financial institution or institutions that offer the most favorable terms and conditions for the handling of the district's funds.

(c) The board shall solicit bids to be designated as depository for the district. The depository when designated shall serve for a term of two years and until its successor is designated and has qualified. The board and the depository may agree to extend a depository contract for one additional two-year period.

(d) To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of counties.

Added by Acts 1981, 67th Leg., 1st C.S., p. 124, ch. 13, Sec. 20, eff. Aug. 14, 1981. Amended by Acts 2003, 78th Leg., ch. 906, Sec. 1, eff. June 20, 2003.

Sec. 6.10. DISAPPROVAL OF BOARD ACTIONS. If the governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving an action, other than adoption of the budget, by the appraisal district board of directors and file them with the secretary of the board within 15 days after the action is taken, the action is revoked effective the day after the day on which the required number of resolutions is filed.

Added by Acts 1981, 67th Leg., 1st C.S., p. 124, ch. 13, Sec. 21, eff. Aug. 14, 1981.

Sec. 6.11. PURCHASING AND CONTRACTING AUTHORITY. (a) An

appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.

(b) For purposes of this section, all the provisions of Chapter 252, Local Government Code, applicable to a municipality or to purchases and contracts by a municipality apply to an appraisal district and to purchases and contracts by an appraisal district to the extent they can be made applicable, and all references to the municipality in that chapter mean the appraisal district. For purposes of applying Section 252.061, Local Government Code, to an appraisal district, any resident of the appraisal district may seek an injunction under that section. Sections 252.062 and 252.063, Local Government Code, apply to an officer or employee of an appraisal district in the same manner those sections apply to a municipal officer or employee.

Added by Acts 1981, 67th Leg., 1st C.S., p. 124, ch. 13, Sec. 21, eff. Aug. 14, 1981. Amended by Acts 1987, 70th Leg., ch. 149, Sec. 42, eff. Sept. 1, 1987; Acts 1993, 73rd Leg., ch. 757, Sec. 21, eff. Sept. 1, 1993; Acts 2003, 78th Leg., ch. 152, Sec. 1, eff. July 1, 2003.

Sec. 6.12. AGRICULTURAL APPRAISAL ADVISORY BOARD. (a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

(b) The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23.

(c) Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership.

(d) The board shall meet at the call of the chief appraiser at least once a year.

(e) An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

(f) A member of the agricultural advisory board is not entitled to compensation.

(g) The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district.

Added by Acts 1989, 71st Leg., ch. 274, Sec. 1, eff. Aug. 28, 1989.

Amended by Acts 1999, 76th Leg., ch. 631, Sec. 1, eff. Sept. 1, 1999.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 228 (H.B. 361), Sec. 1, eff. September 1, 2011.

Acts 2023, 88th Leg., R.S., Ch. 849 (H.B. 3207), Sec. 1, eff. September 1, 2023.

Sec. 6.13. DISTRICT RECORDS. The preservation, microfilming, destruction, or other disposition of the records of each appraisal district is subject to the requirements of Subtitle C, Title 6, Local Government Code, and rules adopted under that subtitle.

Added by Acts 1989, 71st Leg., ch. 1248, Sec. 67, eff. Sept. 1, 1989. Renumbered from Sec. 6.12 by Acts 1990, 71st Leg., 6th C.S., ch. 12, Sec. 2(30), eff. Sept. 6, 1990.

Sec. 6.14. INFORMATION PROVIDED TO TEXAS LEGISLATIVE COUNCIL. (a) On the written request of the Texas Legislative Council, an appraisal district that maintains its appraisal records in electronic format shall provide a copy of the information or data maintained in the district's appraisal records to the council without charge.

(b) The appraisal district shall provide the requested information or data to the council as soon as practicable but not later than the 30th day after the date the request is received by the district.

(c) The information or data shall be provided in a form approved by the council.

Added by Acts 1999, 76th Leg., ch. 1585, Sec. 4, eff. June 20, 1999.

Sec. 6.15. EX PARTE COMMUNICATIONS; PENALTY. (a) A member of the board of directors of an appraisal district commits an offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the appraisal district, except in:

(1) an open meeting of the appraisal district board of directors or another public forum; or

(2) a closed meeting of the board of directors held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

(b) A chief appraiser commits an offense if the chief appraiser directly or indirectly communicates with a member of the board of directors of the appraisal district on any matter relating to the appraisal of property by the appraisal district, except in:

(1) an open meeting of the board of directors or another public forum; or

(2) a closed meeting of the board of directors held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

(c) Subsections (a) and (b) do not apply to a routine communication between the chief appraiser and the county assessor-collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account, regardless of whether the county assessor-collector was appointed to the board of directors of the appraisal district or serves as a nonvoting director.

(c-1) Subsections (a) and (b) do not prohibit a member of the board of directors of an appraisal district from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property,

provided that the transmission is in writing.

(d) An offense under this section is a Class C misdemeanor. Added by Acts 2007, 80th Leg., R.S., Ch. 208 (H.B. 402), Sec. 1, eff. September 1, 2007.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 18, eff. January 1, 2020.

Sec. 6.155. CERTAIN COMMUNICATIONS BY TAXING UNITS PROHIBITED; PENALTY. (a) A member of the governing body, officer, or employee of a taxing unit commits an offense if the person directly or indirectly communicates with the chief appraiser or another employee of the appraisal district in which the taxing unit participates for the purpose of influencing the value at which property in the district is appraised unless the person owns or leases the property that is the subject of the communication.

(b) An offense under this section is a Class A misdemeanor. Added by Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. 988), Sec. 5, eff. January 1, 2022.

Sec. 6.16. RESIDENTIAL PROPERTY OWNER ASSISTANCE. (a) The chief appraiser of an appraisal district may maintain a list of the following individuals who have designated themselves as an individual who will provide free assistance to an owner of residential property that is occupied by the owner as the owner's principal residence:

(1) a real estate broker or sales agent licensed under Chapter 1101, Occupations Code;

(2) a real estate appraiser licensed or certified under Chapter 1103, Occupations Code; or

(3) a property tax consultant registered under Chapter 1152, Occupations Code.

(b) On the request of an owner described by Subsection (a), a chief appraiser who maintains a list under this section shall provide to the owner a copy of the list.

(c) A list must:

(1) be organized by county;

(2) be available on the appraisal district's Internet website, if the appraisal district maintains a website; and

(3) provide the name, contact information, and job title of each individual who will provide free assistance.

(d) A person must designate himself or herself as an individual who will provide free assistance by completing a form prescribed by the chief appraiser and submitting the form to the chief appraiser.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 19, eff. January 1, 2020.

SUBCHAPTER B. ASSESSORS AND COLLECTORS

Sec. 6.21. COUNTY ASSESSOR-COLLECTOR. (a) The assessor-collector for a county is determined as provided by Article VIII, Sections 14, 16, and 16a, of the Texas Constitution.

(b) If a county with a population of less than 10,000 authorizes a separate county assessor-collector as provided by Article VIII, Section 16a, of the Texas Constitution, the commissioners court may appoint a county assessor-collector to serve until an assessor-collector is elected at the next general election and has qualified.

Acts 1979, 66th Leg., p. 2227, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 6.22. ASSESSOR AND COLLECTOR FOR OTHER TAXING UNITS.

(a) The assessor and collector for a taxing unit other than a county or a home-rule city are determined by the law creating or authorizing creation of the unit.

(b) The assessor and collector for a home-rule city are determined by the city's charter and ordinances.

(c) The governing body of a taxing unit authorized to have its own assessor and collector by official action in the manner required by law for official action by the body may require the county to assess and collect the taxes the unit imposes in the county in the manner in which the county assesses and collects its taxes. The governing body of the unit may revoke the requirement at any time by the same official action.

Acts 1979, 66th Leg., p. 2227, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 6.23. DUTIES OF ASSESSOR AND COLLECTOR. (a) The county assessor-collector shall assess and collect taxes on property in the county for the county. He shall also assess and collect taxes on property for another taxing unit if:

(1) the law creating or authorizing creation of the unit requires it to use the county assessor-collector for the taxes the unit imposes in the county;

(2) the law creating or authorizing creation of the unit does not mention who assesses and collects its taxes and the unit imposes taxes in the county;

(3) the governing body of the unit requires the county to assess and collect its taxes as provided by Subsection (c) of Section 6.22 of this code; or

(4) required by an intergovernmental contract.

(b) The assessor and collector for a taxing unit other than a county shall assess, collect, or assess and collect taxes, as applicable, for the unit. He shall also assess, collect, or assess and collect taxes, as applicable, for another unit if:

(1) required by or pursuant to the law creating or authorizing creation of the other unit; or

(2) required by an intergovernmental contract.

Acts 1979, 66th Leg., p. 2227, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 125, ch. 13, Sec. 22, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4819, ch. 851, Sec. 2, eff. Aug. 29, 1983.

Sec. 6.231. CONTINUING EDUCATION. (a) A county assessor-collector must successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. The continuing education must include at least 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes.

(b) In addition to the requirement described by Subsection (a), a county assessor-collector shall:

(1) successfully complete continuing education courses on ethics and on the constitutional and statutory duties of the county assessor-collector not later than the 90th day after the date on which the county assessor-collector first takes office; and

(2) if the county assessor-collector assesses or collects property taxes, successfully complete at least 40 hours of continuing education courses on the assessment and collection of property taxes, including a course dedicated to Chapter 26, not later than the first anniversary of the date on which the county assessor-collector first takes office.

(c) Continuing education required by this section must be approved by a state agency or an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education, such as the V. G. Young Institute of County Government.

(d) A county assessor-collector shall file annually a continuing education certificate of completion with the commissioners court of the county in which the county assessor-collector holds office.

(e) To satisfy the requirement described by Subsection (a), a county assessor-collector may carry forward from one 12-month period to the next not more than 10 continuing education hours that the county assessor-collector completes in excess of the required 20 hours.

(f) For purposes of removal under Subchapter B, Chapter 87, Local Government Code, "incompetency" in the case of a county assessor-collector includes the failure to complete continuing education requirements in accordance with this section.

Added by Acts 2013, 83rd Leg., R.S., Ch. 429 (S.B. 546), Sec. 1, eff. January 1, 2014.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 28 (S.B. 929), Sec. 1, eff. May 18, 2017.

Sec. 6.24. CONTRACTS FOR ASSESSMENT AND COLLECTION. (a) The governing body of a taxing unit other than a county may contract as provided by the Interlocal Cooperation Act with the governing

body of another unit or with the board of directors of an appraisal district for the other unit or the district to perform duties relating to the assessment or collection of taxes.

(b) The commissioners court with the approval of the county assessor-collector may contract as provided by the Interlocal Cooperation Act with the governing body of another taxing unit in the county or with the board of directors of the appraisal district for the other unit or the district to perform duties relating to the assessment or collection of taxes for the county. If a county contracts to have its taxes assessed and collected by another taxing unit or by the appraisal district, except as provided by Subsection (c), the contract shall require the other unit or the district to assess and collect all taxes the county is required to assess and collect.

(c) A contract entered into under Subsection (b) may exclude from the taxes the other unit or the district is required to assess and collect taxes the county is required to assess and collect under one or more of the following provisions:

- (1) Section 23.121;
- (2) Section 23.122;
- (3) Section 23.124;
- (4) Section 23.1241;
- (5) Section 23.1242;
- (6) Section 23.125;
- (7) Section 23.127; or
- (8) Section 23.128.

(d) A contract under this section may provide for the entity that collects taxes to contract with an attorney, as provided by Section 6.30 of this code, for collection of delinquent taxes.

Acts 1979, 66th Leg., p. 2228, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 125, ch. 13, Sec. 23, 24, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4829, ch. 851, Sec. 28, eff. Aug. 29, 1983; Acts 2001, 77th Leg., ch. 1430, Sec. 2, eff. Sept. 1, 2001.

Sec. 6.26. ELECTION TO CONSOLIDATE ASSESSING AND COLLECTING FUNCTIONS. (a) The qualified voters residing in an appraisal

district by petition submitted to the county clerk of the county principally served by the appraisal district may require that an election be held to determine whether or not to require the appraisal district, the county assessor-collector, or a specified taxing unit within the appraisal district to assess, collect, or assess and collect property taxes on property appraised by the district for all taxing units.

(b) The qualified voters of a taxing unit that assesses, collects, or assesses and collects its own property taxes by petition submitted to the governing body of the taxing unit may require that an election be held to determine whether or not to require the appraisal district, the county assessor-collector, or another taxing unit that is assessing and collecting property taxes to assess, collect, or assess and collect the unit's property taxes.

(c) A petition is valid if:

(1) it states that it is intended to require an election in the appraisal district or taxing unit on the question of consolidation of assessing or collecting functions or both;

(2) it states the functions to be consolidated and identifies the entity or office that will be required to perform the functions; and

(3) it is signed by a number of qualified voters equal to at least 10 percent of the number of qualified voters, according to the most recent official list of qualified voters, residing in the appraisal district, if the petition is authorized by Subsection (a) of this section, or in the taxing unit, if the petition is authorized by Subsection (b) of this section, or by 10,000 qualified voters, whichever number is less.

(d) Not later than the 10th day after the day the petition is submitted, the commissioners court, if the petition is authorized by Subsection (a) of this section, or the governing body of the taxing unit, if the petition is authorized by Subsection (b) of this section, shall determine whether the petition is valid and pass a resolution stating its finding. The signature of a person may not be counted for purposes of validating the petition under Subsection (c)(3) of this section if:

(1) the person does not enter beside his signature at the time of his signing the date on which he signs the petition; or

(2) the person signs the petition more than 30 days before the date on which the petition is submitted to the county clerk or the governing body.

(e) If the commissioners court or the governing body finds that the petition is valid, it shall order that an election be held in the district or taxing unit on the next uniform election date prescribed by the Texas Election Code that is more than 60 days after the last day on which it could have acted to approve or disapprove the petition. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Requiring the (name of entity or office) to (assess, collect, or assess and collect, as applicable) property taxes for (all taxing units in the appraisal district for _____ county or name of taxing unit or units, as applicable)."

(f) If a majority of the qualified voters voting on the question in the election favor the proposition, the entity or office named by the ballot shall perform the functions named by the ballot beginning with the next time property taxes are assessed or collected, as applicable, that is more than 90 days after the date of the election. If the governing bodies (and appraisal district board of directors when the district is involved) agree, a function may be consolidated when performance of the function begins in less than 90 days after the date of the election.

(g) A taxing unit shall pay the actual cost of performance of the functions to the office or entity that performs functions for it pursuant to an election as provided by this section.

(h) If a taxing unit is required by election pursuant to Subsection (b) of this section to assess, collect, or assess and collect property taxes for another taxing unit, it also shall perform the functions for all taxing units for which the other unit previously performed those functions pursuant to law or intergovernmental contract.

(i) If functions are consolidated by an election, a taxing unit may not terminate the consolidation within two years after the date of the consolidation.

(j) An appraisal district may not be required by an election to assess, collect, or assess and collect taxes on property outside the district's boundaries. A taxing unit may not be required by an election to assess, collect, or assess and collect taxes on property outside the boundaries of the appraisal district that appraises property for the unit.

Acts 1979, 66th Leg., p. 2229, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 125, ch. 13, Sec. 25, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4612, ch. 785, Sec. 1, eff. Sept. 1, 1983.

Sec. 6.27. COMPENSATION FOR ASSESSMENT AND COLLECTION. (a) Repealed by Acts 1983, 68th Leg., p. 4829, ch. 851, Sec. 28, eff. Aug. 29, 1983.

(b) Except as provided by Subsection (d), the county assessor-collector is entitled to a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting taxes for a taxing unit pursuant to Section 6.23(a)(1), (2), or (3).

(c) The assessor or collector for a taxing unit other than a county is entitled to reasonable compensation, which may not exceed the actual costs incurred, for assessing or collecting taxes for a taxing unit pursuant to Subsection (b) of Section 6.23 of this code.

(d) If a law enacted under Section 59, Article XVI, Texas Constitution, creating a river authority authorizes the river authority to impose a tax, specifies the maximum tax rate, and specifies the maximum fee that the authority may pay for the assessment and collection of the authority's taxes, and if the county assessor-collector assesses and collects the taxes the river authority imposes pursuant to Section 6.23(a)(1), (2), or (3), the county assessor-collector may not charge the river authority a fee for assessing and collecting the taxes that exceeds the fee specified in the law creating the river authority.

Acts 1979, 66th Leg., p. 2230, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 125, ch. 13, Sec. 26, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4829, ch. 851, Sec. 28, eff. Aug. 29, 1983.

Amended by:

Acts 2005, 79th Leg., Ch. 32 (S.B. 692), Sec. 1, eff. May 9, 2005.

Sec. 6.275. RELEASE OF ASSESSOR AND COLLECTOR FROM LIABILITY. A county assessor-collector is not personally liable for the loss of public funds in the custody of the assessor-collector or the assessor-collector's office if a district court enters a declaratory judgment that the loss is due to a reason other than the negligence or misconduct of the assessor-collector.

Added by Acts 1987, 70th Leg., 2nd C.S., ch. 37, Sec. 1, eff. Oct. 20, 1987.

Sec. 6.28. BONDS FOR STATE AND COUNTY TAXES. (a) Before beginning to perform the duties of office, a person elected or appointed as county assessor-collector must give bonds to the state and to the county, conditioned on the faithful performance of the person's duties as assessor-collector.

(b) The bond for state taxes must be payable to the governor and his successors in office in an amount equal to five percent of the net state collections from motor vehicle sales and use taxes and motor vehicle registration fees in the county during the year ending August 31 preceding the date bond is given, except that the amount of bond may not be less than \$2,500 or more than \$100,000. To be effective, the bond must be approved by the commissioners court and the state comptroller of public accounts.

(c) The bond for county taxes must be payable to the commissioners court in an amount equal to 10 percent of the total amount of county taxes imposed in the preceding tax year, except that the amount of the bond may not be less than \$2,500 or more than \$100,000, except as otherwise provided by this subsection. The commissioners court of a county with a population of 1.5 million or more by order may set the maximum amount of the bond in an amount greater than \$100,000. To be effective, a bond under this subsection must be approved by the commissioners court.

(d) The state comptroller of public accounts or the commissioners court may require a new bond for state taxes at any

time. The commissioners court may require a new bond for county taxes at any time. However, the total amount of state bonds or county bonds required of an assessor-collector may not exceed \$100,000 at one time, except that in a county in which the commissioners court by order has set the maximum amount of the bond for county taxes in an amount greater than \$100,000, the total amount of state bonds or county bonds required may not exceed that greater amount. The commissioners court shall suspend the assessor-collector from office and begin removal proceedings if the assessor-collector fails to give new bond within a reasonable time after demand.

(e) The assessor-collector's official oath and bonds for state and county taxes shall be recorded in the office of the county clerk, and the county judge shall submit the bond for state taxes to the state comptroller of public accounts.

(f) A county shall pay a reasonable premium for the assessor-collector's bonds for state and county taxes out of the county general revenue fund on presentation to the commissioners court of a bill for the premium authenticated as required by law for other claims against the county. A court of competent jurisdiction may determine the reasonableness of any amount claimed as premium. Acts 1979, 66th Leg., p. 2230, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 126, ch. 13, Sec. 27, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4820, ch. 851, Sec. 3, eff. Aug. 29, 1983; Acts 1999, 76th Leg., ch. 1097, Sec. 1, eff. Aug. 30, 1999.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 1155 (H.B. [2104](#)), Sec. 1, eff. September 1, 2011.

Sec. 6.29. BONDS FOR OTHER TAXES. (a) A taxing unit, other than a county, that has its own collector shall require him to give bond conditioned on the faithful performance of his duties. To be effective, the bond must be made payable to and must be approved by the governing body of the unit in an amount determined by the governing body. The governing body may require a new bond at any time, and failure to give new bond within a reasonable time after

demand is a ground for removal from office. The governing body may prescribe additional requirements for the bond.

(b) A taxing unit whose taxes are collected by the collector for another taxing unit, by an officer or employee of another taxing unit or of an appraisal district, or by any other person other than the unit's own collector may require that collector, officer, employee, or other person to give bond conditioned on the faithful performance of his duties. To be effective, the bond must be made payable to and must be approved by and paid for by the governing body of the unit requiring bond in an amount determined by the governing body. The governing body may prescribe additional requirements for the bond.

(c) A taxing unit shall pay the premium for a bond required pursuant to this section from its general fund or as provided by intergovernmental contract.

Acts 1979, 66th Leg., p. 2231, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1987, 70th Leg., ch. 125, Sec. 1, eff. May 20, 1987.

Sec. 6.30. ATTORNEYS REPRESENTING TAXING UNITS. (a) The county attorney or, if there is no county attorney, the district attorney shall represent the county to enforce the collection of delinquent taxes if the commissioners court does not contract with a private attorney as provided by Subsection (c) of this section.

(b) The governing body of a taxing unit other than a county may determine who represents the unit to enforce the collection of delinquent taxes. If a taxing unit collects taxes for another taxing unit, the attorney representing the unit to enforce the collection of delinquent taxes may represent the other unit with consent of its governing body.

(c) The governing body of a taxing unit may contract with any competent attorney to represent the unit to enforce the collection of delinquent taxes. The attorney's compensation is set in the contract, but the total amount of compensation provided may not exceed 20 percent of the amount of delinquent tax, penalty, and interest collected.

(d) Repealed by Acts 1983, 68th Leg., p. 4829, ch. 851, Sec. 28, eff. Aug. 29, 1983.

(e) A contract with an attorney that does not conform to the requirements of this section is void.

Acts 1979, 66th Leg., p. 2231, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 126, ch. 13, Sec. 28, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4829, ch. 851, Sec. 4, 28, eff. Aug. 29, 1983.

SUBCHAPTER C. APPRAISAL REVIEW BOARD

Sec. 6.41. APPRAISAL REVIEW BOARD. (a) The appraisal review board is established for each appraisal district.

(b) Except as provided by Subsection (b-1) or (b-2), an appraisal review board consists of three members.

(b-1) An appraisal district board of directors by resolution of a majority of the board's members may increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate.

(b-2) An appraisal district board of directors for a district established in a county with a population of 1.2 million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425.

(c) To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years.

(d) Members of the board are appointed by the applicable appointing authority. For an appraisal district to which Section 6.03 applies, the appointing authority is the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. For an appraisal district to which Section 6.0301 applies, the appointing authority is the board of directors of the district. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(d-1) All applications submitted to the appraisal district

or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority. The appraisal district may provide the appointing authority with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district.

(d-2) A local administrative district judge acting as an appointing authority may make appointments to the board directly or may, by written order, appoint from three to five persons to perform the duties of appraisal review board commissioner. If the local administrative district judge chooses to appoint appraisal review board commissioners, each commissioner shall possess the same qualifications as those required of an appraisal review board member.

(d-2-1) A board of directors acting as an appointing authority must make appointments to the appraisal review board by majority vote, with at least two members of the majority being elected members of the board of directors.

(d-3) The applicable appointing authority shall cause the proper officer to notify appointees to the board of their appointment, and when and where they are to appear.

(d-4) If appraisal review board commissioners are appointed under Subsection (d-2), they shall meet as directed by the local administrative district judge in order to complete their duties.

(d-5) The appraisal district of the county shall provide to the applicable appointing authority, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority or the commissioners.

(d-6) An appraisal review board commissioner is not disqualified from serving as a member of the appraisal review board.

(d-7) If appraisal review board commissioners are appointed under this section, the commissioners shall return a list of proposed appraisal review board members to the local administrative

district judge at a time directed by such local administrative judge, but in no event later than January 1 of each year. Such list shall be composed of no less than five (5) names in excess of the number of appraisal review board positions to be filled by the local administrative district judge. The local administrative judge may accept the proposed names, or reject the proposed list and return the proposed list to the commissioners upon which the commissioners shall propose a revised list until the local administrative judge accepts the list.

(d-8) Any appraisal review board commissioners appointed pursuant to this section shall hold office for a term of one year beginning January 1. A commissioner may be appointed to successive terms at the discretion of the local administrative district judge.

(d-9) In selecting individuals who are to serve as members of the appraisal review board for an appraisal district described by Subsection (b-2), the board of directors of the district shall select an adequate number of qualified individuals to permit the chairman of the appraisal review board to fill the positions on each special panel established under Section [6.425](#).

(d-10) Upon selection of the individuals who are to serve as members of the appraisal review board, the applicable appointing authority shall enter an appropriate order designating such members and setting each member's respective term of office, as provided elsewhere in this section.

(e) Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. In making the initial or subsequent appointments, the applicable appointing authority, or the local administrative district judge's designee if the appointing authority is the judge, shall designate those members who serve terms of one year as needed to comply with this subsection.

(f) A member of the appraisal review board may be removed from the board by the applicable appointing authority, or the local administrative district judge's designee if the appointing authority is the judge. Not later than the 90th day after the date

the board of directors, local administrative district judge, or judge's designee that appointed a member of the appraisal review board learns of a potential ground for removal of the member, the board of directors, local administrative district judge, or judge's designee, as applicable, shall remove the member or find by official action that the member's removal is not warranted. Grounds for removal are:

(1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69;

(2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors; or

(3) evidence of repeated bias or misconduct.

(g) Subsection (a) does not preclude the boards of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal review board by interlocal contract. Members of a consolidated appraisal review board are appointed jointly by the applicable appointing authorities in the counties in which the appraisal districts that are parties to the contract are established.

(h) When adjoining appraisal districts by interlocal contract have provided for the operation of a consolidated appraisal review board:

(1) a reference in this or another section of this code to the appraisal district means the adjoining appraisal districts;

(2) a reference in this or another section of this code to the appraisal district board of directors means the boards of directors of the adjoining appraisal districts;

(3) a provision of this code that applies to an appraisal review board also applies to the consolidated appraisal review board; and

(4) a reference in this code to the appraisal review board shall be construed to also refer to the consolidated appraisal review board.

(i) A chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the

appraisal district, a member of the board of directors of the appraisal district if the board is established for a district to which Section 6.03 applies, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the applicable appointing authority regarding the appointment of appraisal review board members. This subsection does not apply to:

(1) a communication between a member of the appraisal review board and the applicable appointing authority regarding the member's reappointment to the board;

(2) a communication between the taxpayer liaison officer for the appraisal district and the applicable appointing authority in the course of the performance of the officer's clerical duties so long as the officer does not offer an opinion or comment regarding the appointment of appraisal review board members;

(3) a communication between a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, or a member of the board of directors of the appraisal district if the board is established for a district to which Section 6.03 applies and the applicable appointing authority regarding information relating to or described by Subsection (d-1), (d-5), or (f) of this section or Section 411.1296, Government Code;

(4) a communication between a property tax consultant or a property owner or an agent of the property owner and the taxpayer liaison officer for the appraisal district regarding information relating to or described by Subsection (f). The taxpayer liaison officer for the appraisal district shall report the contents of the communication relating to or described by Subsection (f) to the applicable appointing authority; or

(5) a communication between a property tax consultant or a property owner or an agent of the property owner and the applicable appointing authority regarding information relating to or described by Subsection (f).

(j) A chief appraiser or another employee or agent of an appraisal district commits an offense if the person communicates

with a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, or the local administrative district judge, if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of property.

(k) An offense under Subsection (i) or (j) is a Class A misdemeanor.

Acts 1979, 66th Leg., p. 2231, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 127, ch. 13, Sec. 29, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 796, Sec. 11, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 597, Sec. 107, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 8, eff. Sept. 1, 1991; Acts 1995, 74th Leg., ch. 154, Sec. 1, eff. Aug. 28, 1995; Acts 1995, 74th Leg., ch. 299, Sec. 1, eff. Jan. 1, 1996; Acts 1997, 75th Leg., ch. 1039, Sec. 4, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 639, Sec. 1, eff. June 18, 1999; Acts 2001, 77th Leg., ch. 354, Sec. 1, eff. Jan. 1, 2002; Acts 2001, 77th Leg., ch. 1430, Sec. 3, eff. Sept. 1, 2001; Acts 2003, 78th Leg., ch. 408, Sec. 1, eff. Jan. 1, 2004.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 970 (H.B. [3611](#)), Sec. 1, eff. January 1, 2010.

Acts 2009, 81st Leg., R.S., Ch. 1267 (H.B. [1030](#)), Sec. 2, eff. January 1, 2010.

Acts 2011, 82nd Leg., R.S., Ch. 1163 (H.B. [2702](#)), Sec. 112, eff. September 1, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. [585](#)), Sec. 8, eff. January 1, 2014.

Acts 2015, 84th Leg., R.S., Ch. 1204 (S.B. [1468](#)), Sec. 1, eff. September 1, 2015.

Acts 2019, 86th Leg., R.S., Ch. 802 (H.B. [2179](#)), Sec. 1, eff. June 10, 2019.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 20, eff. September 1, 2020.

Acts 2021, 87th Leg., R.S., Ch. 354 (H.B. [2941](#)), Sec. 2, eff.

June 7, 2021.

Acts 2021, 87th Leg., R.S., Ch. 533 (S.B. 63), Sec. 5, eff. September 1, 2021.

Acts 2023, 88th Leg., R.S., Ch. 644 (H.B. 4559), Sec. 215, eff. September 1, 2023.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.09, eff. July 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.10, eff. July 1, 2024.

Sec. 6.411. EX PARTE COMMUNICATIONS; PENALTY. (a) A member of an appraisal review board commits an offense if the member communicates with the chief appraiser or another employee or a member of the board of directors of the appraisal district for which the appraisal review board is established in violation of Section 41.66(f).

(b) A chief appraiser or another employee of an appraisal district, a member of a board of directors of an appraisal district, or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board commits an offense if the person communicates with a member of the appraisal review board established for the appraisal district with the intent to influence a decision by the member in the member's capacity as a member of the appraisal review board.

(c) This section does not apply to communications between the board and its legal counsel.

(c-1) This section does not apply to communications with a member of an appraisal review board by the chief appraiser or another employee or a member of the board of directors of an appraisal district or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board:

(1) during a hearing on a protest or other proceeding before the appraisal review board;

(2) that constitute social conversation;

(3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the

scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at training of the appraisal review board; or

(4) that are necessary and appropriate to enable the board of directors of the appraisal district to determine whether to appoint, reappoint, or remove a person as a member or the chairman or secretary of the appraisal review board.

(d) An offense under this section is a Class A misdemeanor. Added by Acts 2003, 78th Leg., ch. 950, Sec. 1, eff. Sept. 1, 2003.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1211 (S.B. 771), Sec. 12, eff. January 1, 2010.

Acts 2011, 82nd Leg., R.S., Ch. 771 (H.B. 1887), Sec. 3, eff. September 1, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. 585), Sec. 9, eff. June 14, 2013.

Sec. 6.412. RESTRICTIONS ON ELIGIBILITY OF BOARD MEMBERS.

(a) An individual is ineligible to serve on an appraisal review board if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established;

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065; or

(3) is related within the third degree by

consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of:

(A) the appraisal district's board of directors;

or

(B) the appraisal review board.

(b) A member of an appraisal review board commits an offense if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established. An offense under this subsection is a Class B misdemeanor.

(c) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(d) A person is ineligible to serve on the appraisal review board of an appraisal district established for a county with a population of 120,000 or more if the person:

(1) is a former member of the board of directors, former officer, or former employee of the appraisal district;

(2) served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer;

(3) appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed; or

(4) served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.

(e) Repealed by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 91(4), eff. January 1, 2020.

(f) Repealed by Acts 2013, 83rd Leg., R.S., Ch. 632, Sec. 2, eff. June 14, 2013.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 12, eff. Sept. 1, 1989.

Amended by Acts 1991, 72nd Leg., ch. 561, Sec. 45, eff. Aug. 26, 1991; Acts 1995, 74th Leg., ch. 76, Sec. 5.95(27), eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 691, Sec. 2, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 639, Sec. 2, eff. June 18, 1999; Acts 2001, 77th Leg., ch. 354, Sec. 2, eff. Jan. 1, 2002; Acts 2001, 77th Leg., ch. 1430, Sec. 4, eff. Sept. 1, 2001.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 730 (H.B. 896), Sec. 2, eff. June 17, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 771 (H.B. 1887), Sec. 4, eff. September 1, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 632 (H.B. 326), Sec. 1, eff. June 14, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 632 (H.B. 326), Sec. 2, eff. June 14, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 714 (H.B. 3438), Sec. 1, eff. September 1, 2013.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 21, eff. January 1, 2020.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 91(4), eff. January 1, 2020.

Acts 2021, 87th Leg., R.S., Ch. 354 (H.B. 2941), Sec. 3, eff. June 7, 2021.

Sec. 6.413. INTEREST IN CERTAIN CONTRACTS PROHIBITED. (a) An individual is not eligible to be appointed to or to serve on the appraisal review board established for an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district.

(b) An appraisal district may not enter into a contract with a member of the appraisal review board established for the appraisal district or with a business entity in which a member of

the appraisal review board has a substantial interest.

(c) A taxing unit may not enter into a contract with a member of the appraisal review board established for an appraisal district in which the taxing unit participates or with a business entity in which a member of the appraisal review board has a substantial interest.

(d) For purposes of this section, an individual has a substantial interest in a business entity if:

(1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

(2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

(e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

(f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal review board member.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 13, eff. Sept. 1, 1989.

Sec. 6.414. AUXILIARY APPRAISAL REVIEW BOARD MEMBERS.

(a) The board of directors of an appraisal district by resolution of a majority of the members may provide for a number of auxiliary appraisal review board members that the board considers appropriate to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties.

(b) An auxiliary board member is appointed in the same manner and for the same term as an appraisal review board member under Section 6.41 and is subject to the same eligibility requirements and restrictions as a board member under Sections 6.41, 6.411, 6.412, and 6.413.

(c) An auxiliary board member may attend meetings of the appraisal review board but may not vote in a determination made by the board or serve as chairman or secretary of the board. An auxiliary board member is not included in determining what

constitutes a quorum of the board or whether a quorum is present at any meeting of the board.

(d) An auxiliary board member may hear taxpayer protests before the appraisal review board. An auxiliary board member may not hear taxpayer protests before a special panel established under Section 6.425 unless the member is eligible to be appointed to the special panel. If one or more auxiliary board members sit on a panel established under Section 6.425 or 41.45 to conduct a protest hearing, the number of regular appraisal review board members required by that section to constitute the panel is reduced by the number of auxiliary board members sitting. An auxiliary board member sitting on a panel is considered a regular board member for all purposes related to the conduct of the hearing.

(e) An auxiliary board member is entitled to make a recommendation to the appraisal review board regarding a protest heard by the member but is not entitled to vote on the determination of the protest by the board.

(f) An auxiliary board member is entitled to compensation as provided by the appraisal district budget and is not entitled to a per diem or reimbursement of expenses under Section 6.42(c).

(g) Except as provided by this section, in this title, "appraisal review board member" includes an auxiliary appraisal review board member.

Added by Acts 2011, 82nd Leg., R.S., Ch. 730 (H.B. 896), Sec. 1, eff. June 17, 2011.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 22, eff. September 1, 2020.

Sec. 6.42. ORGANIZATION, MEETINGS AND COMPENSATION.

(a) A majority of the appraisal review board constitutes a quorum. The applicable appointing authority prescribed by Section 6.41(d) in the county in which the appraisal district is established shall select a chairman and a secretary from among the members of the appraisal review board. The applicable appointing authority is encouraged to select as chairman a member of the appraisal review board, if any, who has a background in law and

property appraisal.

(b) The board may meet at any time at the call of the chairman or as provided by rule of the board. The board shall meet to examine the appraisal records within 10 days after the date the chief appraiser submits the records to the board.

(c) Members of the board are entitled to per diem set by the appraisal district budget for each day the board meets and to reimbursement for actual and necessary expenses incurred in the performance of board functions as provided by the district budget.

(d) The concurrence of a majority of the members of the appraisal review board present at a meeting of the board is sufficient for a recommendation, determination, decision, or other action by the board. The concurrence of a majority of the members of a panel of the board present at a meeting of the panel is sufficient for a recommendation by the panel. The concurrence of more than a majority of the members of the board or panel may not be required.

Acts 1979, 66th Leg., p. 2232, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1991, 72nd Leg., ch. 836, Sec. 7.1, eff. Jan. 1, 1992; Acts 1995, 74th Leg., ch. 515, Sec. 1, eff. June 12, 1995.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1294 (H.B. [2317](#)), Sec. 2, eff. September 1, 2009.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 23, eff. January 1, 2020.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. [2](#)), Sec. 5.11, eff. July 1, 2024.

Sec. 6.425. SPECIAL APPRAISAL REVIEW BOARD PANELS IN CERTAIN DISTRICTS. (a) This section applies only to the appraisal review board for an appraisal district described by Section [6.41\(b-2\)](#).

(b) The appraisal review board shall establish special panels to conduct protest hearings under Chapter [41](#) relating to property that:

(1) has an appraised value as determined by the appraisal district equal to or greater than the minimum eligibility

amount determined as provided by Subsection (g); and

(2) is included in one of the following classifications:

- (A) commercial real and personal property;
- (B) real and personal property of utilities;
- (C) industrial and manufacturing real and personal property; and
- (D) multifamily residential real property.

(c) Each special panel described by this section consists of three members of the appraisal review board appointed by the chairman of the board.

(d) To be eligible to be appointed to a special panel described by this section, a member of the appraisal review board must:

- (1) hold a juris doctor or equivalent degree;
- (2) hold a master of business administration degree;
- (3) be licensed as a certified public accountant under Chapter 901, Occupations Code;
- (4) be accredited by the American Society of Appraisers as an accredited senior appraiser;
- (5) possess an MAI professional designation from the Appraisal Institute;
- (6) possess a Certified Assessment Evaluator (CAE) professional designation from the International Association of Assessing Officers;
- (7) have at least 10 years of experience in property tax appraisal or consulting; or
- (8) be licensed as a real estate broker or sales agent under Chapter 1101, Occupations Code.

(e) Notwithstanding Subsection (d), the chairman of the appraisal review board may appoint to a special panel described by this section a member of the appraisal review board who does not meet the qualifications prescribed by that subsection if:

- (1) the number of persons appointed to the board who meet those qualifications is not sufficient to fill the positions on each special panel; and
- (2) the board member being appointed to the panel

holds a bachelor's degree in any field.

(f) In addition to conducting protest hearings relating to property described by Subsection (b) of this section, a special panel may conduct protest hearings under Chapter 41 relating to property not described by Subsection (b) of this section as assigned by the chairman of the appraisal review board.

(g) By February 1 or as soon thereafter as practicable, the comptroller shall determine the minimum eligibility amount for the current tax year for purposes of Subsection (b)(1) and publish that amount in the Texas Register. The minimum eligibility amount for the 2020 tax year is \$50 million. For each succeeding tax year, the minimum eligibility amount is equal to the minimum eligibility amount for the preceding tax year as adjusted by the comptroller to reflect the inflation rate.

(h) In this section:

(1) "Consumer price index" means the Consumer Price Index for All Urban Consumers (CPI-U), U.S. City Average, published by the Bureau of Labor Statistics of the United States Department of Labor.

(2) "Inflation rate" means the amount, expressed in decimal form rounded to the nearest thousandth, computed by determining the percentage change in the consumer price index for the preceding calendar year as compared to the consumer price index for the calendar year preceding that calendar year.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 24, eff. September 1, 2020.

Amended by:

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.12, eff. July 1, 2024.

Sec. 6.43. PERSONNEL. (a) The appraisal review board may employ legal counsel as provided by the district budget or use the services of the county attorney.

(b) Except as provided by Subsection (c), an attorney may not serve as legal counsel for the appraisal review board if the attorney or a member of the attorney's law firm has during the year before the date of the appraisal review board's hiring of the

attorney represented a property owner who owns property in the appraisal district, a taxing unit that participates in the appraisal district, or the appraisal district in a matter addressed by Section 1.111 or 25.25 of this code, Subtitle F of this title, or Subchapter Z, Chapter 2003, Government Code.

(c) The county attorney for the county in which the appraisal district is established may provide legal services to the appraisal review board notwithstanding that the county attorney or an assistant to the county attorney represents or has represented the appraisal district or a taxing unit that participates in the appraisal district in any matter.

(d) An attorney who serves as legal counsel for an appraisal review board may not act as an advocate in a hearing or proceeding conducted by the board. The attorney may provide advice to the board or a panel of the board during a hearing or proceeding and shall disclose to the board all legal authority in the controlling jurisdiction known to the attorney to be relevant to the matter and not disclosed by the parties. The attorney shall disclose to the board a material fact that may assist the board or panel in making an informed decision regardless of whether the fact is adverse to the position of a party.

(e) An appraisal district may specify in its budget whether the appraisal review board may employ legal counsel or must use the services of the county attorney. If the budget authorizes the board to employ legal counsel, the budget must provide for reasonable compensation to be paid to the attorney serving as legal counsel. An appraisal district may not require the board to employ a specific attorney as legal counsel.

(f) The appraisal office may provide clerical assistance to the appraisal review board, including assisting the board with the scheduling and arranging of hearings.

Acts 1979, 66th Leg., p. 2232, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 771 (H.B. 1887), Sec. 5, eff. September 1, 2011.