

TAX CODE CHAPTER 6. LOCAL ADMINISTRATION

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(c) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff.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(d) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff.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(e) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff.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(f) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff.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(g) Repealed by Acts 2007, 80th Leg., R.S., Ch. 648, Sec. 5(2), eff.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

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

Sec. 6.03. BOARD OF DIRECTORS. (a) 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, 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; and

(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.

(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) 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.

(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, Sec. 5(4), eff. January 1, 2008.

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.

(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.

Sec. 6.033. RECALL OF DIRECTOR. (a) The governing body of a taxing unit may call for the recall of a member of the board of directors of an appraisal district appointed under Section 6.03 of this code for whom the 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 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.

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.

(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.

Sec. 6.036. INTEREST IN CERTAIN CONTRACTS PROHIBITED.

(a) An individual is not eligible 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.

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. 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.

(d) 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. The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget.

(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. 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, Sec. 5, eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. 205, Sec. 1, eff. May 25, 2007.

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 for an appraisal district created for a county with a population of more than 125,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. 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.

(b) The taxpayer liaison officer may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all complaints filed with the board under Section 6.04(g).

(d) The 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 services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

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, Sec. 1, eff. September 1, 2007.

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, 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) One of the agricultural advisory board members must be a representative of the county agricultural stabilization and conservation service, and the remainder of the members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23, and who have been residents of the district for at least five years.

(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 three times 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.

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.

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

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. 6.24. 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, 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 more than \$100,000. To be effective, the bond 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. The commissioners court shall suspend the assessor-collector from office and begin removal proceedings if he 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.

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) The board consists of three members. However, the district board of directors by resolution of a majority of its members may increase the size of the appraisal review board to the number of members the board of directors considers appropriate.

(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 resolution of a majority of the appraisal district board of directors. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(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 board of directors shall designate those members who serve terms of one year as needed to comply with this subsection.

(f) A member of the board may be removed from the board by a majority vote of the appraisal district board of directors. Grounds for removal are:

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

(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. 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.

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 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 commits an offense if the chief appraiser or other employee communicates with a member of the appraisal review board established for the appraisal district in a circumstance in which the appraisal review board member is prohibited by Section 41.66(f) from communicating with the chief appraiser or other employee.

(c) This section does not apply to communications that do not discuss the specific evidence, argument, facts, merits, or property involved in a hearing currently pending before the appraisal review board or to communications between the board and its legal counsel.

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

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; 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.

(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 having a population of more than 100,000:

(1) if the person:

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

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

(2) if the person 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; or

(3) if the person has ever appeared before the appraisal review board for compensation.

(e) In an appraisal district established for a county having a population of 100,000 or less, a person who has served for all or part of three consecutive terms as a board member or auxiliary board member on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

(f) In this section, a reference to an auxiliary board member means an appraisal review board auxiliary member appointed under Section 6.411, as that law existed before January 1, 2002.

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.

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. 6.42. ORGANIZATION, MEETINGS AND COMPENSATION.

(a) A majority of the appraisal review board constitutes a quorum. The board shall elect a chairman and a secretary from its members.

(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) Repealed by Acts 1995, 74th Leg., ch. 515, Sec. 1, eff. June 12, 1995.

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.

Sec. 6.43. PERSONNEL. The appraisal review board may employ legal counsel as provided by the district budget or use the services of the county attorney and may use the staff of the appraisal office for clerical assistance.

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