

S.W.3d 101, review denied, rehearing of petition for review denied, certiorari denied 127 S.Ct. 1882, 549 U.S. 1308, 167 L.Ed.2d 370. Counties ⇌ 146

§ 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- (c) to (g) Repealed by Acts 2007, 80th Leg., ch. 648, § 5(2).

Acts 1979, 66th Leg., p. 2224, ch. 841, § 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 120, ch. 13, §§ 14, 167(a), eff. Aug. 14, 1981; Acts 1983, 68th Leg., p. 573, ch. 117, § 1, eff. May 17, 1983; Acts 1991, 72nd Leg., ch. 20, § 14, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., ch. 391, § 13, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 347, § 4.05, eff. May 31, 1993; Acts 1997, 75th Leg., ch. 165, § 6.72, eff. Sept. 1, 1997; Acts 2007, 80th Leg., ch. 648, §§ 1, 5(2), eff. Jan. 1, 2008.

Cross References

Changes in board by units participating in appraisal district, see V.T.C.A., Tax Code § 6.031.
 Optional staggered terms for units participating in appraisal district, see V.T.C.A., Tax Code § 6.032.
 School districts, boundary changes resulting in appraisal district changes, participation in single appraisal district as prescribed by this section, see V.T.C.A., Education Code § 13.007.
 Taxing unit boundaries newly formed or altered, see V.T.C.A., Tax Code § 6.07.
 Taxing unit defined, see V.T.C.A., Tax Code § 1.04(12).

Notes of Decisions

In general
 If taxing unit with boundaries that cross county lines has not opted to participate in only one appraisal district pursuant to this section, county clerk must assume it will participate in each appraisal district within its boundaries. (1980) Tex. Atty. Gen. Op., No. MW-122.

§ 6.025. Repealed by Acts 2007, 80th Leg., ch. 648, § 5(3), eff. Jan. 1, 2008

§ 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.

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(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., ch. 648, § 5(4).

Acts 1979, 66th Leg., p. 2224, ch. 841, § 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 120, ch. 13, §§ 15, 167(a), eff. Aug. 14, 1981; Acts 1987, 70th Leg., ch. 59, § 1, eff. Sept. 1, 1987; Acts 1987, 70th Leg., ch. 270, § 1, eff. Aug. 31, 1987; Acts 1989, 71st Leg., ch. 1123, § 2, eff. Jan. 1, 1990; Acts 1991, 72nd Leg., ch. 20, § 15, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., ch. 371, § 1, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 347, § 4.06, eff. May 31, 1993; Acts 1997, 75th Leg., ch. 165, § 6.73, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1039, § 2, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 705, § 1, eff. Jan. 1, 2000; Acts 2003,

78th Leg., ch. 629, § 1, eff. June 20, 2003; Acts 2007, 80th Leg., ch. 648, § 5(4), eff. Jan. 1, 2008.

Cross References

Allocation of district costs, changes remain in effect until rescinded by majority of governing bodies entitled to vote on board members under this section, see V.T.C.A., Tax Code § 6.061.

Changes in board membership or selection, see V.T.C.A., Tax Code § 6.031.

County tax assessor-collector, see V.T.C.A., Tax Code § 6.21.

Meetings, organization, and compensation for board of directors, see V.T.C.A., Tax Code § 6.04.

Oath of office, Vernon’s Ann. Texas Const. Art. 16, § 1.

Optional staggered terms for board of directors, see V.T.C.A., Tax Code § 6.034.

Recall of members of board of directors, see V.T.C.A., Tax Code § 6.033.

Staggered terms optional, see V.T.C.A., Tax Code § 6.034.

Notes of Decisions

Validity

Even if individuals joined in suit with municipal utility district were considered as persons rather than directors of the district, their personal rights of equal protection and due process had not been infringed by the subsecs. (c), (d), (f), (h), and (i) of this section despite contention that they had been excluded from legislative functions, where they were represented like other residents of the county by their elected representatives on county commissioner’s court, board of the school district in which they resided and the governing body of whatever city, if any, in which they resided. *Colony Municipal Utility Dist. No. 1 of Denton County v. Appraisal Dist. of Denton County* (App. 2 Dist. 1982) 626 S.W.2d 930, ref. n.r.e.. Constitutional Law ⇌ 907; Constitutional Law ⇌ 938

Selection of members

Resolution of three-fourths of taxing authorities in appraisal district to adopt plan to “change the method of selecting members of the board of directors” of county tax appraisal district, which plan provided for division of county into five “subdistricts,” with each of taxing units being placed in specific designated subdistrict, having the right to vote on only one director, the one for that subdistrict, exceeded statutory authority of taxing authorities as three-fourths majority of taxing authorities did not have right to change formula for voting entitlement as set forth in this section which provided for cumulative voting. *Huffman v. City of Arlington* (Civ. App. 1981) 619 S.W.2d 425, ref. n.r.e.. Taxation ⇌ 2436

First election for board of directors of a property tax appraisal district should be held

in the Fall of 1979. (1980) Tex. Atty. Gen. Op., No. MW-126.

Incorporated villages may participate in first election for board of directors of property tax appraisal district under this section. (1980) Tex. Atty. Gen. Op., No. MW-126.

County clerk has no authority to require taxing units to provide information on their tax collection and related matters to determine voting entitlement under this section. (1980) Tex. Atty. Gen. Op., No. MW-126.

State Property Tax Board lacks authority to make rules clarifying procedure for electing appraisal district board of directors. (1980) Tex. Atty. Gen. Op., No. MW-126.

Harris County Board of School Trustees is not eligible to vote for directors of appraisal district, nor are community junior colleges eligible to vote in the election. (1980) Tex. Atty. Gen. Op., No. MW-126.

The selection process for appointing members of the appraisal district board of directors set forth in this section, is not governed by the Texas Election Code; the dates set forth in subsecs. (f) and (g) of this section are directory and not mandatory, a written communication regarding the votes of the taxing unit must be submitted to the county clerk, the county clerk has neither the duty nor the authority to determine the qualifications of nominees, a taxing unit may not cast its voting entitlement for a person other than one nominated and named on the ballot, and the county clerk is without authority to include any such vote in declaring the results of the election. (1984) Tex. Atty. Gen. Op., No. JM-166.

Eligibility

An attorney who has contracted with a taxing unit to collect its delinquent taxes is not an “employee” under subd. (a) of this section and is not ineligible under that provision to be a director of the appraisal district which includes that taxing unit. (1989) Tex. Atty. Gen. Op., No. JM-1060.

Dual office holding

Service on the board of the Guadalupe-Blanco River Authority is not incompatible with service on the board of an appraisal district that appraises property within the boundaries of the river authority for ad valorem tax purposes. (1991) Tex. Atty. Gen. Op., No. DM-47.

Reimbursement of attorney fees—In general

The common law permits an appraisal district to reimburse an officer’s or employee’s legal fees (1) if the board determines that paying for the legal representation serves a public interest, not just the officer’s or employee’s private interest; and (2) if the board determines that the officer or employee committed the alleged act or omission that was the basis of the suit in good faith and within the scope of his or her official duties. Whether the chief appraiser ultimately prevailed in the action is irrelevant to the board’s decision to pay attorney fees. To the extent they are inconsistent with this conclusion, Attorney General Opinion DM-107 and Letter Opinion Nos. 97-065 (1997), 97-049 (1997), and 90-93 (1990) are overruled. Tex. Atty. Gen. Op., No. DM-488.

Attorney General Opinion No. DM-488 (1998) is overruled with respect to its statement that the disposition of charges in a criminal case against a chief appraiser is not relevant to the appraisal board’s decision to reimburse him for his legal fees in defending against the charges. Tex. Atty. Gen. Op., No. JC-0294.

— Policy, reimbursement of attorney fees

An appraisal district board of directors need not adopt a policy regarding the payment of officers’ and employees’ legal expenses before it may agree to pay the expenses as they accrue. Tex. Atty. Gen. Op., No. DM-488.

— Scope of authority, reimbursement of attorney fees

An appraisal district’s common law authority to pay an officer’s or employee’s attorney

fees may be limited by statute. For instance, Civil Practice and Remedies Code chapters 101 or 102 may regulate the appraisal district’s payment of attorney fees in certain civil actions. Tex. Atty. Gen. Op., No. DM-488.

— Former officers and employees, reimbursement of attorney fees

The fact that an officer or employee who is being sued or the subject of a criminal action for conduct that allegedly occurred during the course of the officer’s or employee’s work for the appraisal district is no longer an officer or employee of the district is irrelevant to the board’s consideration of whether it will pay attorney fees. Tex. Atty. Gen. Op., No. DM-488.

— Chief appraiser, reimbursement of attorney fees

The board of directors of an appraisal district may reimburse its chief appraiser’s attorney fees if it is authorized to do so by statute or under the common law. An appraisal district is not statutorily authorized to reimburse its chief appraiser’s legal fees if the chief appraiser is indicted for official misconduct for an alleged failure to properly notify taxpayers of a change in use in their land. On the other hand, no statute forbids an appraisal district to reimburse the chief appraiser’s legal fees. Tex. Atty. Gen. Op., No. DM-488.

Actions and proceedings

Municipal utility district, a political subdivision, could not challenge constitutionality of subsecs. (c), (d), (f), (h), and (i) of this section on equal protection and due process grounds, as these rights are vested only in persons. Colony Municipal Utility Dist. No. 1 of Denton County v. Appraisal Dist. of Denton County (App. 2 Dist. 1982) 626 S.W.2d 930, ref. n.r.e.. Constitutional Law ⇌ 907; Constitutional Law ⇌ 938

Where city’s petition alleged that this section authorizing governing bodies of three-fourths of taxing units entitled to vote on appointment of members of appraisal district’s board of directors to change number of members on board or to change method of selecting members, and resolutions of local taxing units pursuant thereto were unconstitutional, it was entitled to have trial court hear and consider such issues, and was not required to prove at time of dismissal hearing that there existed a substantial basis for its contentions. City of Houston v. Rodehev-

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er (Civ.App. 1981) 615 S.W.2d 837, ref. n.r.e..
Taxation ⇌ 2436

Where allegations in city's petition did not merely contest manner in which election of appraisal district board of directors was conducted or qualifications of candidates to hold office, but rather challenged on constitutional grounds the authority under which the board was established, quo warranto was not sole and exclusive remedy by which city could obtain judicial determination of issues raised in its petition. *City of Houston v. Rodehever* (Civ.App. 1981) 615 S.W.2d 837, ref. n.r.e.. Quo Warranto ⇌ 5

Where judicial determination of issues might require hearing of evidence regarding constitutionality of this section and resolutions adopted by local taxing units pursuant thereto, cause would be remanded, in interest of justice, for further proceedings. *City of Houston v. Rodehever* (Civ.App. 1981) 615

S.W.2d 837, ref. n.r.e.. Appeal And Error ⇌ 1177(1)

Assessor-collectors

Under the provisions of sections 6.03(a) and 6.04(a) of the Tax Code, an assessor-collector who is a nonvoting member of an appraisal district board is counted in determining the presence of a quorum. *Tex. Atty. Gen. Op., No. JC-0580.*

An assessor-collector who is a nonvoting member of an appraisal district board may serve as chairman or secretary of the board. *Tex. Atty. Gen. Op., No. JC-0580.*

An appraisal district board may determine by rule whether to permit an assessor-collector who is a nonvoting member to make and second motions, overruling Attorney General Opinion DM-160 (1992) to the extent that it conflicts with this conclusion. *Tex. Atty. Gen. Op., No. JC-0580.*

§ 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, § 16, eff. Aug. 14, 1981. Amended by Acts 1987, 70th Leg., ch. 59, § 2, eff. Sept. 1, 1987; Acts 1989, 71st Leg., ch. 1123, § 3, eff. Jan. 1, 1990.

Cross References

<p>Determination of voting entitlement, see V.T.C.A., Tax Code § 6.03(d).</p> <p>Optional staggered terms for board members, see V.T.C.A., Tax Code § 6.034.</p>	<p>Recall of board members, see V.T.C.A., Tax Code § 6.033.</p> <p>Selection of appraisal district by taxing unit, see V.T.C.A., Tax Code § 6.02.</p>
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§ 6.032. [Blank]

§ 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

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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, § 1, eff. Aug. 26, 1985. Redesignated from V.T.C.A., Tax Code § 6.032 and amended by Acts 1987, 70th Leg., ch. 59, § 5, eff. Sept. 1, 1987.

Cross References

Governing bodies entitled to vote on board selection, see V.T.C.A., Tax Code § 6.03(c). Voting entitlement of taxing unit, see V.T.C.A., Tax Code § 6.03(d).

§ 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

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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, § 1, eff. June 14, 1985. Amended by Acts 1987, 70th Leg., ch. 59, § 4, eff. Sept. 1, 1987. Renumbered from V.T.C.A., Tax Code § 6.032 by Acts 1987, 70th Leg., ch. 167, § 5.01(a)(51), eff. Sept. 1, 1987. Amended by Acts 1997, 75th Leg., ch. 1039, § 3, eff. Jan. 1, 1998.

Cross References

Governing bodies entitled to vote on board selection, see V.T.C.A., Tax Code § 6.03(c).	Largest cumulative vote totals determine candidates, see V.T.C.A., Tax Code § 6.03(g).
Voting entitlement of taxing unit, see V.T.C.A., Tax Code § 6.03(d).	Changes in board membership or selection, see V.T.C.A., Tax Code § 6.031.

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