

ATTORNEY GENERAL OPINIONS

Budget Procedures.

An appraisal district's participating taxing units may utilize Tex. Tax Code Ann. § 6.10 to disapprove the amendment of a

budget by an appraisal district board. 2014 Tex. Op. Att'y Gen. GA-1040.

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.

HISTORY: Enacted by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 21, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 149 (S.B. 896), § 42, effective September 1, 1987; am. Acts 1993, 73rd Leg., ch. 757 (H.B. 1651), § 21, effective September 1, 1993; am. Acts 2003, 78th Leg., ch. 152 (S.B. 726), § 1, effective July 1, 2003.

Sec. 6.12. Agricultural Appraisal Advisory Board.

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

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

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

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

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

HISTORY: Enacted by Acts 1989, 71st Leg., ch. 274 (H.B. 2756), § 1, effective August 28, 1989; am. Acts 1999, 76th Leg., ch. 631 (S.B. 977), § 1, effective September 1, 1999; am. Acts 2011, 82nd Leg., ch. 228 (H.B. 361), § 1, effective September 1, 2011.

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.

HISTORY: Enacted by Acts 1989, 71st Leg., ch. 1248, (H.B. 1285), § 67, effective September 1, 1989; am. Acts 1990, 71st Leg., 6th C.S., ch. 12 (S.B. 51), § 2(30), effective September 6, 1990 (renumbered from Sec. 6.12).

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.

HISTORY: Enacted by Acts 1999, 76th Leg., ch. 1585 (S.B. 1367), § 4, effective 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.