

**Enforcement by County Attorney.**

A commissioners court may not execute a contract pursuant to section 6.30 of the Tax code with its county attorney. Thus, it may not impose an additional penalty to defray collection costs as provided by section 33.07 of the Tax Code when the county attorney enforces collection of the taxes. 1983 Tex. Op. Att'y Gen. JM-14.

**Performance of Tax Collection Duties.**

Section 6.30 of the Tax Code does not violate article VIII, section 14, of the Texas Constitution insofar as it attempts to ascribe duties incident to tax collections to persons other than the County Tax Assessor-Collector. 1989 Tex. Op. Att'y Gen. JM-1015.

**Secs. 6.31 to 6.40. [Reserved for expansion].***Subchapter C**Appraisal Review Board***Sec. 6.41. Appraisal Review Board.**

- (a) The appraisal review board is established for each appraisal district.
- (b) Except as provided by Subsection (b-1) or (b-2), an appraisal review board consists of three members.
  - (b-1) An appraisal district board of directors by resolution of a majority of the board's members may increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate.
  - (b-2) An appraisal district board of directors for a district established in a county with a population of one million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425.
- (c) To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years.
- (d) Members of the board are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. A vacancy on the board is filled in the same manner for the unexpired portion of the term.
  - (d-1) All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the local administrative district judge. The appraisal district may provide the local administrative district judge with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district.
  - (d-2) A local administrative district judge may make appointments to the board directly or may, by written order, appoint from three to five persons to perform the duties of appraisal review board commissioner. If the local administrative district judge chooses to appoint appraisal review board commissioners, each commissioner shall possess the same qualifications as those required of an appraisal review board member.
  - (d-3) The local administrative judge shall cause the proper officer to notify appointees to the board of their appointment, and when and where they are to appear.
  - (d-4) If appraisal review board commissioners are appointed under Subsection (d-2), they shall meet as directed by the local administrative district judge in order to complete their duties.
  - (d-5) The appraisal district of the county shall provide to the local administrative district judge, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the local administrative district judge or the commissioners.
  - (d-6) An appraisal review board commissioner is not disqualified from serving as a member of the appraisal review board.
  - (d-7) If appraisal review board commissioners are appointed under this section, the commissioners shall return a list of proposed appraisal review board members to the local administrative district judge at a time directed by such local administrative judge, but in no event later than January 1 of each year. Such list shall be composed of no less than five (5) names in excess of the number of appraisal review board positions to be filled by the local administrative district judge. The local administrative judge may accept the proposed names, or reject the proposed list and return the proposed list to the commissioners upon which the commissioners shall propose a revised list until the local administrative judge accepts the list.
  - (d-8) Any appraisal review board commissioners appointed pursuant to this section shall hold office for a term of one year beginning January 1. A commissioner may be appointed to successive terms at the discretion of the local administrative district judge.
  - (d-9) In selecting individuals who are to serve as members of the appraisal review board for an appraisal district described by Subsection (b-2), the local administrative district judge shall select an adequate number of qualified individuals to permit the chairman of the appraisal review board to fill the positions on each special panel established under Section 6.425.
  - (d-10) Upon selection of the individuals who are to serve as members of the appraisal review board, the local administrative district judge shall enter an appropriate order designating such members and setting each member's respective term of office, as provided elsewhere in this section.

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

(f) A member of the appraisal review board may be removed from the board by the local administrative district judge or the judge's designee. Not later than the 90th day after the date the board of directors, local administrative district judge, or judge's designee that appointed a member of the appraisal review board learns of a potential ground for removal of the member, the board of directors, local administrative district judge, or judge's designee, as applicable, shall remove the member or find by official action that the member's removal is not warranted. Grounds for removal are:

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

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

(3) evidence of repeated bias or misconduct.

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

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

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

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

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

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

(i) A chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the local administrative district judge regarding the appointment of appraisal review board members. This subsection does not apply to:

(1) a communication between a member of the appraisal review board and the local administrative district judge regarding the member's reappointment to the board;

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

(3) a communication between a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, or a member of the board of directors of the appraisal district and the local administrative district judge regarding information relating to or described by Subsection (d-1), (d-5), or (f) of this section or Section 411.1296, Government Code;

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

(5) a communication between a property tax consultant or a property owner or an agent of the property owner and the local administrative district judge regarding information relating to or described by Subsection (f).

(j) A chief appraiser or another employee or agent of an appraisal district commits an offense if the person communicates with a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, or the local administrative district judge regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of property.

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

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 29, effective January 1, 1982; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 11, effective September 1, 1989 (Subsection (b) effective January 1, 1990); am. Acts 1991, 72nd Leg., ch. 597 (S.B. 33), § 107, effective September 1, 1991; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), § 8, effective September 1, 1991; am. Acts 1995, 74th Leg., ch. 154 (H.B. 356), § 1, effective August 28, 1995; am. Acts 1995, 74th Leg., ch. 299 (H.B. 674), § 1, effective January 1, 1996; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 4, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 639 (H.B. 79), § 1, effective June 18, 1999; am. Acts 2001, 77th Leg., ch. 354 (S.B. 650), § 1, effective January 1, 2002; am. Acts 2001, 77th Leg., ch. 1430 (H.B. 490), § 3, effective September 1, 2001; am. Acts 2003, 78th Leg., ch. 408 (H.B. 193), § 1, effective January 1, 2004; am. Acts 2009, 81st Leg., ch. 970 (H.B. 3611), § 1, effective January 1, 2010; am. Acts 2009, 81st Leg., ch. 1267 (H.B. 1030), § 2, effective January 1, 2010; am. Acts 2011, 82nd Leg., ch. 1163 (H.B. 2702), § 112, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 8, effective January 1, 2014; am. Acts 2015, 84th Leg., ch. 1204 (S.B. 1468), § 1, effective September 1, 2015; am. Acts 2019, 86th Leg., ch. 802 (H.B. 2179), § 1, effective June 10, 2019; am.

Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 20, effective September 1, 2020; am. Acts 2021, 87th Leg., ch. 354 (H.B. 2941), § 2, effective June 7, 2021; am. Acts 2021, 87th Leg., ch. 533 (S.B. 63), § 5, effective September 1, 2021.

#### NOTES TO DECISIONS

#### TAX LAW

#### State & Local Taxes

#### Real Property Tax

#### Assessment & Valuation

**General Overview.** — When a company challenged the appraisal of its spaghetti sauce plant, it was not a party unit to

the taxing unit challenge proceedings, and as an individual taxpayer, it was not entitled to notice of the appraisal review board proceedings. *Lamar County Appraisal Dist. v. Campbell Soup Co.*, 93 S.W.3d 642, 2002 Tex. App. LEXIS 8502 (Tex. App. Texarkana Dec. 3, 2002, no pet.).

#### Sec. 6.411. Ex Parte Communications; Penalty.

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

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

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

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

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

(2) that constitute social conversation;

(3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at training of the appraisal review board; or

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

(d) An offense under this section is a Class A misdemeanor.

**HISTORY:** Enacted by Acts 2003, 78th Leg., ch. 950 (S.B. 1452), § 1, effective September 1, 2003; am. Acts 2009, 81st Leg., ch. 1211 (S.B. 771), § 12, effective January 1, 2010; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 3, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 9, effective June 14, 2013.

#### Sec. 6.412. Restrictions on Eligibility of Board Members.

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

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

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

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

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

(3) is related within the third degree by consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of:

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

(B) the appraisal review board.

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

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

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

- (1) is a former member of the board of directors, former officer, or former employee of the appraisal district;
  - (2) served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer;
  - (3) appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed; or
  - (4) served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.
- (e) [Repealed.]
- (f) [Repealed by Acts 2013, 83rd Leg., ch. 632 (H.B. 326), § 2, effective June 14, 2013.]

**HISTORY:** Enacted by Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 12, effective September 1, 1989; am. Acts 1991, 72nd Leg., ch. 561 (H.B. 1345), § 45, effective August 26, 1991; am. Acts 1995, 74th Leg., ch. 76 (S.B. 959), § 5.95(27), effective September 1, 1995; am. Acts 1997, 75th Leg., ch. 691 (S.B. 1017), § 2, effective September 1, 1997; am. Acts 1999, 76th Leg., ch. 639 (H.B. 79), § 2, effective June 18, 1999; am. Acts 2001, 77th Leg., ch. 354 (S.B. 650), § 2, effective January 1, 2002; am. Acts 2001, 77th Leg., ch. 1430 (H.B. 490), § 4, effective September 1, 2001; am. Acts 2011, 82nd Leg., ch. 730 (H.B. 896), § 2, effective June 17, 2011; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 4, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 632 (H.B. 326), §§ 1, 2, effective June 14, 2013; am. Acts 2013, 83rd Leg., ch. 714 (H.B. 3438), § 1, effective September 1, 2013; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), §§ 21, 91(4), effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 354 (H.B. 2941), § 3, effective June 7, 2021.

#### ATTORNEY GENERAL OPINIONS

##### Member Eligibility.

An individual who served as legal counsel to the El Paso Central Appraisal District was not eligible to be appointed to the El Paso Appraisal Review Board, pursuant to section 6.413 of the Tax Code. Section 6.412 thereof does not contain a grandfather

clause, and is thus applicable to all members of an appraisal review board on the effective date of the statutory amendment. The ineligibility of a board member does not affect actions taken by the board during his tenure. 2000 Tex. Op. Att'y Gen. JC-0192.

##### 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.

**HISTORY:** Enacted by Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 13, effective September 1, 1989.

#### ATTORNEY GENERAL OPINIONS

##### Member Eligibility.

An individual who served as legal counsel to the El Paso Central Appraisal District was not eligible to be appointed to the El Paso Appraisal Review Board, pursuant to section 6.413 of the Tax Code. Section 6.412 thereof does not contain a grandfather

clause, and is thus applicable to all members of an appraisal review board on the effective date of the statutory amendment. The ineligibility of a board member does not affect actions taken by the board during his tenure. 2000 Tex. Op. Att'y Gen. JC-0192.

##### Sec. 6.414. Auxiliary Appraisal Review Board Members.

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

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

(c) An auxiliary board member may attend meetings of the appraisal review board but may not vote in a