

# **Texas Property Tax Code**

## **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.

Amended by 1981 Tex. Laws (1st C.S.), p. 127, ch. 13, Sec. 29; amended by HB 432, 71st Leg., 1989; amended by HB 674, 74th Leg. eff. Jan. 1, 1996; amended by HB 356, 74th Leg. 1995; amended by SB 841, 75th Leg., 1997. Amended by HB 79, 76th Leg., 1999; amended by HB 490, 77th Leg., eff. Sept. 1, 2001.; amended by SB 650, 77th Leg., eff. Jan. 1, 2002; amended by HB 193, 78th Leg., eff. Jan. 1, 2004.

## **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 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 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 1989 Tex. Laws, p. 3595, ch. 796, Sec. 12; amended by 1991 Tex. Laws, p. 1988, ch. 561, Sec. 45; amended by 1995 Tex. Laws, p. 546, ch. 76, Sec. 5.95(27); amended by 1997 Tex. Laws, p. 2313, ch. 691, Sec. 2; amended by 1999 Tex. Laws, p. 3209, ch. 639, Sec. 2; amended by HB 490, 77th Tex. Leg., 2001, eff. September 1, 2001; amended by SB 650, 77th Tex. Leg., 2001, eff. January 1, 2002.

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 board has a substantial interest.

(d) For purposes of this section, an individual has 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 1989 Tex. Laws, p. 3595, ch. 796, Sec 13.