

(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) **[Two Versions: As amended by Acts 2021, 87th Leg., ch. 533 (S.B. 63)]** 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.

(f) **[Two Versions: As amended by Acts 2021, 87th Leg., ch. 554 (H.B. 2941)]** A member of the board may be removed from the board by the local administrative district judge or the judge's designee. 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.