

Eligibility to Serve on the Appraisal District Board of Directors

To be eligible to serve as an elected member of the board of directors, an individual must meet certain eligibility requirements. The eligibility requirements include the following:

- General eligibility requirements for public office as defined by Section 141.001 of the Texas Election Code, except for Section 141.001(a)(5).
- The individual must be a resident of the district (county) and must have resided in the district (county) for at least two years immediately preceding the date the individual takes office (Section 6.0301, Tax Code). This is a longer residency requirement than the general rule outlined in Section 141.001 of the Election Code. Given the more specific residence requirement provided under the Tax Code, candidates for the elected board of director offices will need to have resided in the county longer than the six months required under Section 141.001 of the Election Code as of the filing deadline. See *Brown v. Patterson*, 609 S.W.2d 287 (Tex. App.—Dallas 1980).
- 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. (Section 6.0301, Tax Code).
- An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of 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: 1) the appraisal district; or 2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by Title 1 of the Tax Code. (Section 6.036(a), Tax Code, effective July 1, 2024.)

Restrictions on Eligibility to Serve on the Appraisal District Board of Directors

Section 6.035 of the Tax Code provides that an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual is related within the second degree by consanguinity (blood) or affinity (marriage), 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.

Similarly, an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual 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 of the Tax Code; or (B) a suit to collect the delinquent taxes is deferred or abated under Sections 33.06 or 33.065 of the Tax Code.

Per Section 6.035 of the Tax Code, an individual is also ineligible to serve on the board of directors of an appraisal district if the individual:

1. has served as a member of the board of directors for all or part of five terms, unless:
 - A. the individual was the county assessor-collector at the time the individual served as a board member; or
 - B. the appraisal district is established in a county with a population of less than 120,000;
2. has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
3. has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
4. has been an employee of the appraisal district at any time during the preceding three years.