Texas Appraisal District

Board of Directors :

Stewards of a Fair System





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Who's in the Room and Where We're Going

Current directors

A refresher on the fundamentals, plus what's new for 2026 and 2027.

Director candidates

What the job is, and what it isn't, before you take the oath. The ethics rules start on day one.

1. **The big picture**
   A quick history, and how the system fits together
2. **Getting to the board table**
   Composition, eligibility, first-year checklist
3. **Roles & responsibilities**
   What the board does, and who does the rest
4. **Things you may hear**
   Common claims, and what the law actually says
5. **Ethics & the law**
   Ex parte, conflicts, open government
6. **Dos & don'ts**
   Practical habits, scenarios, resources

Warm-Up: True or False?

1	The Directors can lower a property's value if the owner makes a convincing case.	TRUE or FALSE?
2	Directors receive a salary for serving on the board.	TRUE or FALSE?
3	Five directors of a nine-member board discussing district business over lunch may be holding an illegal meeting.	TRUE or FALSE?
4	A director may forward a property owner's complaint to the chief appraiser.	TRUE or FALSE?
5	The appraisal district board sets the tax rate.	TRUE or FALSE?

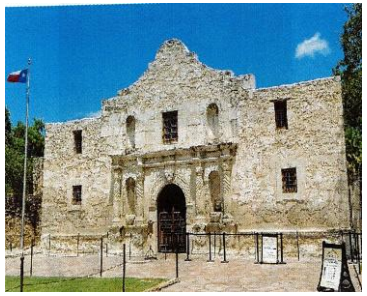
Warm-Up: The Answers

FALSE	**The Directors can lower a property's value if the owner makes a convincing case.**	The board of directors doesn't appraise property or review individual values. The chief appraiser sets values; the ARB decides protests.
FALSE	**Directors receive a salary for serving on the board.**	No compensation. Directors may be reimbursed for actual and necessary expenses as provided in the adopted budget (Tax Code §6.04(c)).
TRUE	**Five directors of a nine-member board discussing district business over lunch may be holding an illegal meeting.**	Five of nine is a quorum. A quorum discussing public business is a meeting that must be posted and open (Gov't Code ch. 551).
TRUE	**A director may forward a property owner's complaint to the chief appraiser.**	Yes, but only in writing and without comment (Tax Code §6.15(c)).
FALSE	**The appraisal district board sets the tax rate.**	Tax rates are adopted by each taxing unit: cities, counties, schools, colleges and special districts.

01 The Big Picture

How Texas property tax works, and where the board fits

How We Got Here: Texas Property Tax, 1836 to Today



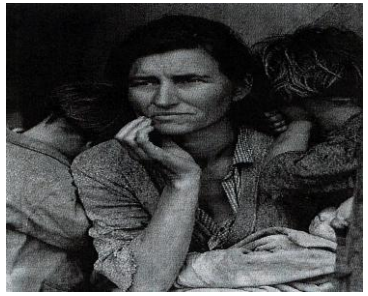
1836–1900s

Property taxes fund both state and local government: 50–75% of state tax receipts for a century.



After the Civil War

Local officials assess and collect state and local taxes; nearly a third of counties have no assessor-collector.



1933

During the Great Depression more than 20% of the statewide property tax levy is delinquent.



1945

Assessed values average just 47% of market value. Only 7 counties assess at 100%.



1948–1970s

Voters repeal the state general-revenue (1948) and school (1968) property taxes. Reform bills keep failing.

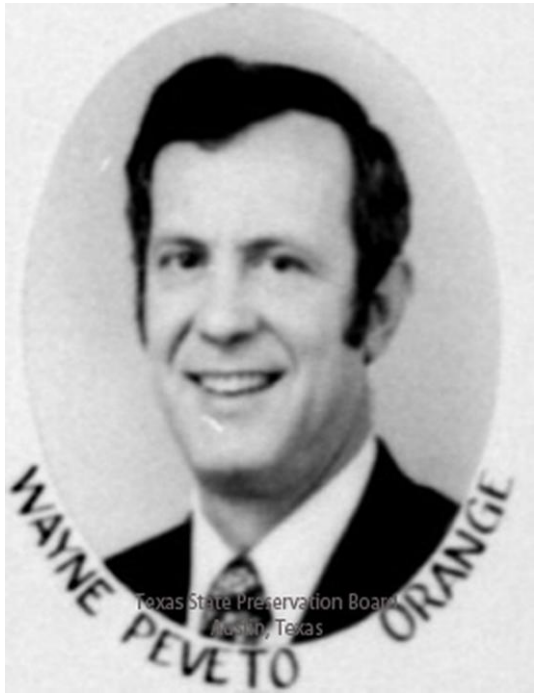


1979–1982

The Peveto Bill creates appraisal districts. In 1982 Texas abolishes all state property taxes; local taxes remain.

The common thread: for 140 years, every taxing unit appraised property its own way, at its own fraction of value. The 1979 reform fixed that.

The Peveto Bill (1979): Reform by a Single Vote



Rep. Wayne Peveto
D-Orange, House author

Unlikely to pass: **failed three times before**

Not even tracked **by the Comptroller**

Hands held back **on the House clock**

Passed by **one vote**

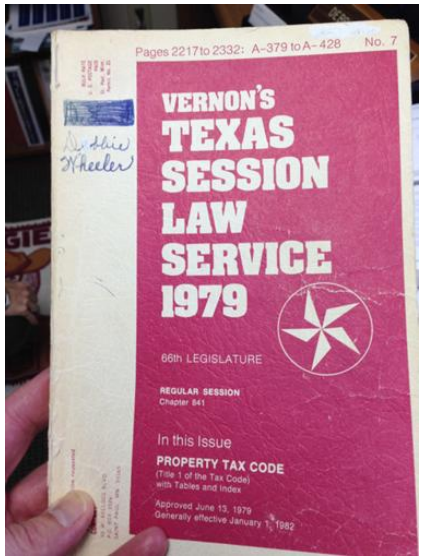
Enacted as S.B. 621 (66th Legislature), with Sen. Grant Jones of Abilene; known ever since as the Peveto Bill.

Before Peveto: a city, a county and a school district could each appraise the same property at different values. Most homesteads were appraised at about 60% of market value.

What the Peveto Bill did

- Separated appraisal from assessment and collection
- Created one appraisal district in each county: one value for every taxing unit
- Put each district under a board of directors
- Created appraisal review boards and a uniform protest process
- Strengthened owners' due process, with simplified judicial review

Then and Now: How Much the Code Has Grown





Vernon's Texas Session Law Service, 1979, No. 7: the entire original Property Tax Code in one paperback

1979

one small thin paperback held the original Property Tax Code

254

appraisal districts, one per county; first values used for 1982 taxes

1,000+

amendments to the Code by 2013, plus 300+ new sections

And it keeps growing: recent sessions that changed the board's job

2019	S.B. 2, the Texas Property Tax Reform and Transparency Act
2023	S.B. 2 (2nd called session): three elected directors in counties of 75,000+
2025	H.B. 148: Acknowledgment of Duties and mandatory director training
2025	H.B. 1522: open-meeting agendas posted three business days ahead

Four Steps, Four Different Decision-Makers

VALUE

Appraisal district

Chief appraiser and staff discover, list and appraise all taxable property at market value as of Jan. 1

REVIEW

Appraisal review board

Independent citizen board hears and decides property owner protests

RATE

Taxing units

Cities, counties, schools, colleges and special districts adopt budgets and tax rates

BILL

Tax assessor-collector

Calculates, mails and collects the tax bills

Your board

Governs the appraisal district: adopts its budget, hires the chief appraiser, sets policy and adopts the reappraisal plan. In populous counties it also appoints the ARB.

State oversight

Comptroller (PTAD): MAP reviews, value studies, manuals, ARB training.
TDLR: licenses appraisers; steps in if MAP recommendations aren't addressed.

The Board Governs. It Does Not Appraise.

"I recognize that the board does not appraise property or review the value of individual properties. I acknowledge that tax rates and tax burdens are determined by applicable taxing jurisdictions, not the appraisal district board of directors."

Acknowledgment of Duties, signed by every appointee and candidate (Tax Code §6.0302)

The board does

- Adopts the budget
- Hires and evaluates the chief appraiser
- Adopts the biennial reappraisal plan
- Sets policy for public access and complaints
- Appoints the ARB and the TLO (populous counties)
- Responds to Comptroller reviews

The board does not

- Appraise property
- Review or change individual values
- Hear protests
- Grant or deny exemptions
- Set tax rates
- Direct the chief appraiser alone

02 Getting to the Board Table

Composition, eligibility and your first-year checklist

Two Kinds of Boards, Based on County Population

	Less populous county (under 75,000)	Populous county (75,000 or more)
Directors	5 (board may increase up to 13)	**9**
How chosen	All appointed by taxing units	**5 appointed by taxing units, 3 elected by county voters**
Tax assessor-collector	Non-voting member (unless appointed)	**Ex officio member**
Terms	2 years, beginning Jan. 1 of even-numbered years (staggering optional)	**4-year staggered terms. Appointed: begin Jan. 1 of even years. Elected: begin Jan. 1 of odd years**
Who appoints the ARB	Local administrative district judge	**Board of directors**
Pay	Expense reimbursement only	**Expense reimbursement only**

Source: Comptroller, Appraisal District Board of Directors (#98-1118, Aug. 2026); Tax Code §§6.03, 6.0301, 6.41(d). Taxpayer liaison officer required in counties over 120,000.

Two Paths to the Same Seat

Appointed seats (5)

Chosen by taxing units in odd-numbered years

Before Oct. 1	Chief appraiser notifies each taxing unit of its votes (based on its share of the tax levy)
Before Oct. 15	Each voting unit may nominate one candidate per open seat
Before Oct. 30	Chief appraiser prepares the ballot
Before Dec. 15	Taxing units vote by resolution; top vote-getters win

Elected seats (3, populous counties)

Chosen by voters at the November general election

First	Sign the Acknowledgment of Duties and submit it to the chief appraiser
Filing	Apply with the county clerk or elections administrator; $400 fee (200,000+ population) or $200, or a petition
Nov. 3, 2026	General election; majority vote
Jan. 1, 2027	Take office; draw lots for one 2-year and two 4-year terms

Eligibility: Who Can and Can't Serve

To serve, you must

- Live in the appraisal district
- Have lived there for at least the two years immediately before taking office
- Sign the Acknowledgment of Duties before appointment or filing

You can't serve if you…

Work for a participating taxing unit

unless you're also on its governing body or an elected official

Owe delinquent property taxes

more than 60 days after you knew or should have known (unless on a payment agreement or deferral) – starts after beginning service

Worked here as staff, a paid appraiser or a tax agent

at any time in the preceding three years

Are related (2nd degree) to a paid appraiser or tax agent

who works on Tax Code proceedings in the district

Have a contract with the district

or a substantial interest in a business that does

Have served all or part of five terms

(populous counties and counties of 120,000+; TAC excepted)

Your First-Year Checklist



Before appointment or filing

Acknowledgment of Duties

Sign and submit to the chief appraiser

Tax Code §6.0302

Before taking office

Statement & oath

Anti-bribery statement (SOS Form 2201), then oath of office (Form 2204); file locally

Tex. Const. art. XVI §1

First meeting of the year

Organize

Board elects chair and secretary. 2027 elected class draws lots for term length

Tax Code §6.04(a)

Within 90 days of oath

Open government training

Open Meetings Act and Public Information Act courses (Attorney General)

Gov't Code §§551.005, 552.012

Before 1st anniversary

Director training

Required program from an accredited institution (VG Young); file your certificate with the district

Tax Code §5.044

03 Roles & Responsibilities

What the board does, and who does the rest

The Board Wears Five Hats



Organize

- Establish the district office
- Meet at least quarterly
- Elect chair and secretary each January

Lead people

- Hire and evaluate the chief appraiser
- Appoint TLO (120,000+) and ARB (populous)
- Advise on the ag advisory board

Steward money

- Adopt the budget before Sept. 15
- Annual independent audit
- Designate a depository every 2 years

Set policy & plans

- Biennial reappraisal plan
- Public access & language/disability access
- Complaint procedures; ARB ex parte policy

Answer to the public

- Public comment at every meeting
- Complaint status at least quarterly
- Act on MAP recommendations

Remember

- The board acts only as a body, by majority vote in a posted meeting.
- No individual director has authority to act or direct the chief appraiser alone.

Following the Money: The Annual Budget Cycle

Before June 15

Proposed budget

Budget lists every position, salary and benefits, capital items and each taxing unit's estimated share

10+ days before

Notice

Written notice to each taxing unit; quarter-page newspaper notice (not in the legal ads)

Summer

Public hearing

Board hears public comment on the proposed budget

Before Sept. 15

Board adopts

Budget takes effect unless disapproved

Within 30 days

Taxing unit check

A majority of voting units can disapprove; board then adopts a new budget within 30 days

Annual audit

Independent CPA; copy to each voting taxing unit; public record

Depository

Solicit bids; designate at least every two years

Purchasing

Same bidding rules as a city (LGC ch. 252); criminal penalties for violations

Investments

Written investment policy and trained investment officer (Public Funds Investment Act)

Who Does What

Responsibility	Board	Chief appraiser	ARB	Taxing units
Appraise property at market value	—	● **Leads**	—	—
Decide property owner protests	—	Presents evidence	● **Decides**	—
District budget	● **Adopts**	Prepares	—	May disapprove; fund it
District staff	Hires chief appraiser	● **Hires & supervises**	—	—
Reappraisal plan	● **Adopts (even years)**	Prepares & carries out	—	Receive a copy
Tax rates	—	—	—	● **Adopt**
Selecting directors	Fills vacancies	Runs the ballot	—	● **Appoint 5**

● *= primary responsibility. In populous counties, voters elect the other 3 directors.*

Your Most Important Hire: The Chief Appraiser



Alvin Lankford
Chief Appraiser

- **You manage the chief appraiser.**
- **The chief appraiser manages the district.**

The Chief Appraiser serves at the pleasure of the board (Tax Code §6.05(c))

Qualified

CA must hold an RPA (via TDLR) or an MAI/IAAO designation, becoming an RPA within 5 years; complete chief appraiser training; certify eligibility to the Comptroller by Jan. 1 each year

In charge

Chief administrator of the office; hires, pays and supervises staff within the budget; may delegate authority

Independent pay

Compensation set by the budget and may not be tied, directly or indirectly, to increases in market, appraised or taxable value

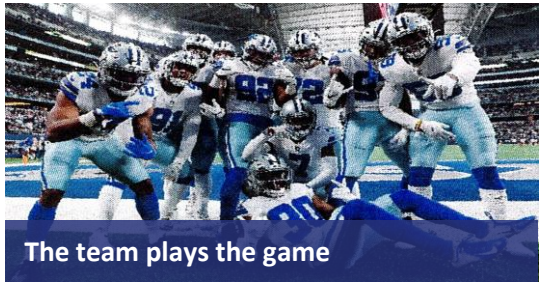
Your role

As a Board (not individual director) set clear goals, evaluate every year, support training and professional development, and raise concerns at the right time and place

You Run the Cowboys. You Don't Coach or Play.



Jerry Jones introduces head coach Brian Schottenheimer


The team plays the game


The owner builds the facilities

Jerry Jones hired Brian Schottenheimer as head coach in January 2025.
Jerry Jones picks the coach; the coach runs the team.

Jerry can:

- Hire the head coach, and fire him
- Set the budget and the payroll
- Build first-class facilities
- Hire specialists: scouts, lawyers, auditors
- Sets expectations and judges the results

Jerry can't:

- Call the plays or set the lineup
- Coach the players
- Overrule the referees or change the score

Every Role Has a Lane

On the Cowboys	At the appraisal district	What that means
Owner & GM Jerry Jones	**Board of directors**	**Establishes a building and tools for the district to value property in the county; adopts the budget and plans, sets policy; hires, evaluates and can fire the chief appraiser**
Head coach Brian Schottenheimer	**Chief appraiser**	Calls the plays: values, exemptions and special appraisal; runs the office (§6.05)
Assistant coaches & players	**District staff**	Hired, paid and supervised by the chief appraiser within the budget (§6.05(d)-(e))
Scouts & specialists front office	**The board's other hires**	General counsel (§6.05(j)), independent auditor (§6.063), taxpayer liaison officer (§6.052), ARB members (populous counties)
Referees	**Appraisal review board**	Independent; decides protests. Never lobby the refs (§6.411)
NFL league office	**Comptroller & TDLR**	MAP reviews, value studies and ARB training; appraiser licensing

You hire the chief appraiser. The chief appraiser hires pretty much everyone else. Tax Code §6.05(d)-(e)

Two Independent Partners: The ARB and the TLO

Appraisal Review Board (ARB)

- Citizen board that hears protests; independent of the board and district staff
- **Populous counties:** your board appoints members and names the chair and secretary
- Members must finish Comptroller training before hearing protests; budget for it
- Board may remove a member for ineligibility, a prohibited contract, ex parte contact, conflicts or good cause; act within 90 days of learning of grounds
- Never contact an ARB member to influence a decision (Class A misdemeanor)

Taxpayer Liaison Officer (TLO)

- Required in counties over 120,000; serves at the pleasure of the board
- Runs public access functions and helps owners understand the process
- Resolves complaints that can't be protested; investigates ARB procedure complaints
- Reports to the board at every meeting; evaluated by the board each year
- Sends ARB-related comments and complaints to the Comptroller by Dec. 31

Accountability: How the State Checks Your Work

2 years

Comptroller MAP review of governance, taxpayer assistance and appraisal standards, at least every two years

1 year

for the board to take remedial action on each MAP recommendation, or the Comptroller notifies TDLR

Methods and Assistance Program (MAP)

Findings go to the chief appraiser and board (and each school district). Your director training certificates are submitted with each review.

School District Property Value Study

Tests whether local values are within 5% margin of error above or below the Comptroller's / State's market-value estimate.

Values set too low (after a two-year grace period) or too high can cost local schools state funding.

A final "invalid" finding requires the board to hold a public meeting on it.

Ratio study, TARP and audits

Repeated poor study results can trigger a targeted review or a performance audit, generally at the district's expense.

04 Things You May Hear

Common claims and what the law says

Market Value: Three Approaches, by Law

YOU MAY HEAR *"The district doesn't value property correctly."*

Sales comparison

What have similar properties sold for?

Often best for: Homes and vacant land

Tax Code §23.013
Market data comparison method of appraisal

Income

What does the property earn? Net income is capitalized into value.

Often best for: Apartments, commercial office buildings, retail properties and shopping centers, hotels, RV parks

Tax Code §23.012
Income method of appraisal

Cost

What would it cost to build today, less depreciation, plus the land?

Often best for: New or special-purpose property

Tax Code §23.011
Cost method of appraisal

- Mass appraisal is used. Not fee appraisals.
- Ignoring an approach would violate the Tax Code and the generally accepted appraisal standards (USPAP) that §23.01(b) requires.
- For income-producing property, the income approach is often the most reliable evidence of market value, and owners rely on it in protests too.
- Comptroller MAP reviews and value studies test whether districts follow these standards.

Tax Code §23.0101

"In determining the market value of property, the chief appraiser shall consider the cost, income, and market data comparison methods of appraisal and use the most appropriate method."

The board doesn't choose appraisal methods.

The Tax Code gives that job to the chief appraiser.

Who Trains the ARB? The Comptroller, by Law

YOU MAY HEAR *"The ARB is a kangaroo court." "The board or the district's lawyers train the ARB."*

Comptroller training, Tax Code §5.041

8 hours

initial course, completed before a member may hear a single protest

4 hours

continuing education in the second year of every term, or the member can't hear protests or be reappointed

The Comptroller's curriculum

The course is built on the Comptroller's ARB Manual. Changes need agreement from a committee representing both taxpayers and chief appraisers (§5.041(d)).

Who may not teach it

The appraisal district, chief appraiser and staff, board of directors, ARB members and taxing units may not provide the course (§5.041(c)).

No talking about it

The chief appraiser, staff, directors, taxing unit officials and their attorneys may not discuss the course with ARB members outside a hearing (§5.041(g)).

The ARB's own lawyer

The ARB has its own counsel (or the county attorney), who can't have represented the district, a taxing unit or owners in the prior year (§6.43).

Every Director Serves the Whole District

YOU MAY HEAR *"The appointed directors don't represent the voters."*

Appointed directors (5)

The entity appointed members are chosen by the publicly elected governing bodies of the taxing units (cities, counties, school districts and junior colleges, weighted by each unit's share of the tax levy). Many appointees to the CAD BOD are elected officials themselves (e.g. council members, school board trustees, county commissioners).

Elected directors (3)

Chosen directly by county voters at the November general election (populous counties).

Tax assessor-collector

Elected countywide by the voters and serves on the board ex officio. Can vote on BODs in populous counties.

Once seated, every director owes the same duty: to the appraisal district and a fair, uniform system.

- **Appointed directors: loyalty runs to the district, not the appointing taxing unit**
- **Elected directors: loyalty runs to the district, not a campaign or constituency**
- Every director signs the Acknowledgment of Duties (§6.0302)
- Taxing units can recall the appointed directors they voted for (§6.033)

05 Ethics & the Law

Ex parte rules, conflicts and open government

You Are a Fiduciary

A fiduciary has a legal duty to act in the best interest of another party: here, the district and the public it serves.

Duty of care

Make informed, prudent decisions. Read the packet; ask questions.

Duty of loyalty

Put the district's interest ahead of your own or any constituency's (taxing unit or voters).

Duty of good faith

Act honestly and with integrity.

Duty of confidentiality

Protect sensitive information, including executive session discussions.

Duty of full disclosure

Share all relevant information with your fellow directors.

Duty to avoid conflicts

Disclose interests; step back when the law requires it.

Rule #1: No Side Conversations About Appraisals

A director may not communicate, directly or indirectly, with the chief appraiser on any matter relating to the appraisal of property by the district.

Class C misdemeanor Tax Code §6.15

Allowed

- In an open board meeting or other public forum
- In a closed meeting with the board's attorney about pending litigation, when the chief appraiser must be present
- Forwarding an owner's or taxing unit's complaint in writing, without comment

Taxing unit officials

A governing body member, officer or employee of a taxing unit who tries to influence a value, other than on property they own or lease, commits a Class A misdemeanor (§6.155).

ARB members

Directors may not communicate with an ARB member to influence a decision. Class A misdemeanor (§6.411).

"Indirectly" counts

Messages through staff, a spouse, a friend, a text or an email are still communications.

Scenario: The Neighbor at the Football Game



In the stands at the high school game:

"Dude! My value went up again this year. You're on the board. Can you get the chief appraiser to take another look for me?"

What do you do?

A **Text the chief appraiser: "Please take a look at my neighbor's account. It may be too high."**

A potential crime: ex parte communication about an appraisal.

B **Explain how to protest, point them to the district and the TLO, and offer to forward a written complaint without comment.**

Best answer: Helpful, and within the law.

C **Promise to lower their property value at the next board meeting.**

The board doesn't review individual values; don't promise what you can't deliver.

Conflicts of Interest: Three Laws to Know

Local Gov't Code ch. 171

Disclose and abstain

- Applies when a vote affects a business or real property in which you have a substantial interest
- Business: 10%+ of voting stock, or 10%+ or $15,000+ of fair market value, or more than 10% of your gross income last year
- Real property: an interest worth $2,500 or more
- Includes interests of relatives in the first degree
- File an affidavit and abstain before the vote

Local Gov't Code ch. 176

Vendor disclosure

- File a conflicts disclosure statement if a vendor or prospective vendor provided you more than $2,500 in taxable income in 12 months
- Or gifts totaling more than $100 in 12 months (some exceptions)
- Or has a family relationship with you
- File within 7 business days; a knowing violation is a misdemeanor

Tax Code §6.036

No contracts

- You can't serve if you, or a business in which you have a substantial interest, contract with the district
- Same for Tax Code-related contracts with a participating taxing unit
- Substantial interest: you and your spouse own 10%+ of voting stock, or either is a partner or officer

When in doubt: disclose, step back and call board counsel before the meeting, not after.

Family Matters: Nepotism and Relationships

Nepotism (Tax Code §6.05(f))

The chief appraiser may not hire anyone related to a director within the 3rd degree by blood or the 2nd degree by marriage. Fine: $100 to $1,000.

Eligibility (Tax Code §6.035)

You can't serve if related within the 2nd degree (blood or marriage) to someone paid to appraise property or represent owners in the district.

Degree	By blood (consanguinity)	By marriage (affinity)	Can the district hire them?	Bars YOUR service on Board if they're a paid appraiser or tax agent?
1st	Parents, children	Your spouse; spouse's parents and children (stepchildren); your children's spouses; stepparents	No	Yes
2nd	Grandparents, grandchildren, brothers, sisters	Spouse's grandparents, grandchildren, brothers and sisters; your siblings' and grandchildren's spouses	No	Yes
3rd	Great-grandparents, great-grandchildren, aunts, uncles, nieces, nephews	Spouse's great-grandparents, aunts, uncles, nieces and nephews; spouses of your aunts, uncles, nieces and nephews	Blood: No Marriage: Yes	No
4th+	First cousins and beyond	Spouse's first cousins and beyond	Yes	No

Tip: give the chief appraiser a list of your relatives through the third degree so no one is hired by accident. Degrees are counted under Gov't Code ch. 573.

Open Meetings: Do the Public's Business in Public

5 of 9

is a quorum on a nine-member board. When a quorum discusses district business, it's a meeting.

Violations: actions can be voided, and some are crimes (Gov't Code ch. 551).

Post it

Notice with a specific agenda at least 3 business days ahead, including online (HB 1522, 2025). Discuss only what's posted.

Public comment

Reasonable time at each meeting. For unposted topics, respond only with facts or policy, or place on a future agenda.

No walking quorums

Meeting in smaller groups, or by “reply all” email or text chains, to deliberate in secret is a crime.

Executive session

Only for listed reasons (attorney, real property, personnel). No votes behind closed doors; certified agenda or recording.

Social events are fine

Receptions, conferences and candidate forums are OK if no action is taken and talk of district business is incidental.

Public Information: If It's District Business, It's Public



Any device. Any account.

Communications about official business are public information wherever they live (Gov't Code §552.002).

Use district accounts

If you use a personal email or phone for district business, you become the custodian of those records and must preserve and produce them.

Don't delete

Follow the district's records retention schedule. Willfully destroying or altering public information is a crime.

Route requests

The chief appraiser is the public information officer. Send any request you receive there right away; deadlines are short.

Keep confidences

Some information is confidential by law, such as sales price data the district receives from private sources. Releasing it is also a crime.

06

Some Dos & Don'ts

Practical habits from experienced directors

Ten Dos

- **Pay your property taxes on time**
  Or keep a payment agreement in place
- **Know the deadlines**
  Budget, reappraisal plan, ARB appointments
- **Prepare for and attend every meeting**
  Read the packet; your presence helps make the quorum
- **Act on MAP recommendations promptly**
  The board has one year
- **Ask your questions in the meeting**
  That's where the board's business belongs
- **Keep expense claims clean**
  Legitimate, documented; if in doubt, pay it yourself
- **Be straightforward with the chief appraiser**
  Clear, thorough and supportive, especially in public
- **Support training and celebrate successes**
  Certified rolls, completed reappraisals, awards
- **Evaluate the chief appraiser every year**
  Review goals, set new ones, raise concerns
- **Call board counsel when unsure**
  Before the meeting, not after

Ten Don'ts

Discuss appraisals with the chief privately

Only in a public meeting (Tax Code §6.15)

Contact ARB members about protests

Their decisions are independent; it can be a crime

Direct district staff

They work for the chief appraiser

Do district business on personal accounts

If you must, preserve and forward everything

Hit “reply all” to a quorum

Email chains can become illegal meetings

Reveal executive session discussions

The posted agenda tells the public what they need

Speak for the district unless designated

Follow the board's media and spokesperson policy

Make promises you can't keep

Values and tax rates aren't the board's to change

Let the district hire a relative

3rd degree by blood, 2nd by marriage

Believe everything you hear

Get the full story before you act or comment

For Candidates and Directors on the Ballot

Describe the job accurately

The board governs the district. It doesn't set values or tax rates.

Keep the campaign separate

Incumbents may not use district funds, staff time or equipment for political advertising (Election Code §255.003).

Forums are fine

Several directors may attend a candidate forum without violating the Open Meetings Act, if no action is taken and district business is incidental.

Wearing another hat?

If you also serve a taxing unit, you may not try to influence any value except on property you own or lease (§6.155).

After Nov. 3

Oath before you serve, ex parte rules from day one, lots drawn for term length, and your training clock starts.

Unsure? Ask first

Your county elections office handles election questions; board counsel handles service questions.

What Would You Do?

The reply-all

The chair emails all nine directors the draft budget. A director replies to everyone with a detailed critique.

Answer: Don't continue the thread. Deliberation by a quorum over email can be a meeting. Save the debate for the posted meeting; send logistics questions to staff only.

The reporter

A reporter calls you for comment on this year's reappraisal.

Answer: Follow the board's media policy and refer the call to the designated spokesperson. Do your best to avoid speaking for the district unless you are the spokesperson.

The vendor

A company bidding on the district's software contract offers you some gift cards.

Answer: Generally, decline. A bidder's gift is generally barred (Penal Code §36.08) unless under $50, or a meal/drinks or game tickets as their guest; gifts over $100 also require a Ch. 176 disclosure.

The staff friend

A CAD appraiser you know from church complains to you about the chief appraiser.

Answer: Listen courteously but point them to the district's personnel or grievance policy. Staff work for the chief; don't intervene on your own.

The Board's Year at a Glance

Jan.	Terms begin. First meeting: elect chair and secretary
Each quarter	Board meets at least once; TLO reports
By June 15	Chief appraiser delivers the proposed budget
Summer	Budget hearing (10 days' notice)
By Sept. 15	Adopt the budget; even years: adopt reappraisal plan
Fall, odd years	Appointment process for the 5 appointed seats
Nov., even years	Elected seats on the general election ballot

Every year

- Independent financial audit
- Chief appraiser evaluation
- TLO evaluation (120,000+)
- Appoint ARB members for staggered terms (populous)

Every two years

- Designate the depository
- Comptroller MAP review
- Adopt the reappraisal plan (even years)

Four Things to Remember

1. **Govern, don't appraise.**
   Budget, people, policy and plans: not individual values or tax rates.

2. **Disclose and step back.**
   Conflicts, gifts and family: when in doubt, call counsel.

3. **Do the public's business in public.**
   Posted meetings, no walking quorums, records preserved.

4. **Mind the calendar and your training.**
   Oath, 90-day open government courses, director training in year one.

Questions?



Thank you for your service to your community.

Resources

Texas Property Tax Code, Ch. 6

Appraisal districts, boards, chief appraisers and ARBs

statutes.capitol.texas.gov

Appraisal District Director's Manual

Comptroller, December 2025 (#96-301)

comptroller.texas.gov (PDF)

Board of Directors one-pager

Comptroller, Aug. 2026 (#98-1118), plus sample board policies

comptroller.texas.gov/taxes/property-tax

PTAD Learning Portal

Board of Directors learning path; self-paced, 1.25 CE hours

ptad-lms.cpa.texas.gov

Attorney General

Open government (OMA, PIA) training; hotline 877-673-6839

texasattorneygeneral.gov

Secretary of State

Form 2201 (anti-bribery statement) and Form 2204 (oath)

sos.state.tx.us

Texas Ethics Commission

Conflicts disclosure forms CIS and CIQ

ethics.state.tx.us

TAAD

Texas Association of Appraisal Districts

taad.org

Your own team

Board counsel, board policies and your chief appraiser

Call before the meeting, not after

Texas Appraisal District

Board of Directors :

Stewards of a Fair System





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