

Sec. 6.0302. ACKNOWLEDGEMENT OF DIRECTOR'S DUTIES.

(a) An individual may not be appointed to an appointive position on the board of directors of an appraisal district unless the individual has:

- (1) signed the acknowledgement described by this section; and
- (2) submitted the signed acknowledgement to the chief appraiser of the appraisal district.

(b) An individual may not file an application for a place on the ballot for an elective position on the board of directors of an appraisal district under Section [6.032](#) unless the individual has:

- (1) signed the acknowledgement described by this section; and
- (2) submitted the signed acknowledgement to the chief appraiser of the appraisal district.

(c) Each candidate for an appointive or elective position on the board of directors of an appraisal district must sign a statement in the following form:

ACKNOWLEDGMENT OF DUTIES OF MEMBER OF APPRAISAL DISTRICT BOARD OF DIRECTORS

"I hereby acknowledge that I have read and understand the duties of a member of the board of directors of an appraisal district. I understand that the statutory responsibilities include:

"(1) establishing the appraisal district office;

"(2) hiring a chief appraiser;

"(3) adopting the appraisal district's annual operating budget after filing notice and holding a public hearing;

"(4) adopting a new budget if voting taxing units disapprove of the initial budget;

"(5) determining whether to remove members of the appraisal review board if the board of directors of the appraisal district is the appointing authority and potential grounds for removal arise;

"(6) notifying voting taxing units of any vacancy in an appointive position on the board and electing a replacement from submitted nominees;

"(7) appointing a person to fill a vacancy in an elective position on the board;

"(8) electing a chairman and a secretary of the board at the first meeting each year;

"(9) holding board meetings at least quarterly;

"(10) developing and implementing policies regarding reasonable access to the board;

"(11) preparing information describing the board's functions and complaint procedures and making that information available to the public and to participating taxing units;

"(12) notifying parties to a complaint filed with the board of the status of the complaint, unless otherwise provided;

"(13) in populous counties, appointing a taxpayer liaison officer and deputy taxpayer liaison officers;

"(14) annually evaluating the performance of the taxpayer liaison officer and any deputy taxpayer liaison officers, including reviewing the timeliness of complaint resolution;

"(15) referring matters investigated by a taxpayer liaison officer relating to the appraisal review board's conduct to the local administrative district judge with a recommendation;

"(16) developing a biennial written plan for the periodic reappraisal of all property in the appraisal district, filing notice and holding a public hearing on the plan, approving the plan, and distributing copies of the plan to participating taxing units and the comptroller;

"(17) making agreements with newly formed taxing units on an estimated budget allocation for that taxing unit;

"(18) having an annual financial audit prepared by an independent certified public accountant, delivering a copy of the audit to each voting taxing unit, and making the audit available for inspection at the appraisal district office;

"(19) designating the appraisal district depository biennially;

"(20) receiving resolutions from voting taxing units disapproving of board actions;

"(21) adhering to Local Government Code requirements for purchasing and entering into contracts;

"(22) providing advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determining the number of members of that advisory board;

"(23) adhering to laws concerning the preservation, microfilming, destruction, or other disposition of records; and

"(24) adopting and implementing a policy for the temporary replacement of a member of an appraisal review board who violates ex parte communication requirements.

"Furthermore, 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."

Added by Acts 2025, 89th Leg., R.S., Ch. 370 (H.B. [148](#)), Sec. 2, eff. September 1, 2025.