

A. Requirements of the Texas Property Tax Code

Section 6.051 of the Texas Property Tax Code grants the board of directors of an appraisal district the authority to purchase or lease real property and construct necessary improvements for the operation of the appraisal office or a branch office. The board of directors must propose such property transactions or actions through a resolution. The chief appraiser is then responsible for notifying the presiding officer of each governing body entitled to vote, providing a copy of the board's resolution and information on the costs of other available alternatives.

Any BOD resolution relating to the acquisition, conveyance, construction, or renovation of property must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The governing bodies have 30 days to approve or disapprove the proposal by resolution.

The tax code states that if a governing body fails to act within the required 30-day window or does not file its resolution within 10 days after the 30-day period, the proposal is considered disapproved.

In the context of the Guadalupe Appraisal District (GAD) facility space planning project, this section provides the legal framework that enables GAD to pursue the acquisition and renovation of the former Seguin high school, Mary B. Erskine. It ensures that all property transactions are conducted with proper oversight and approval from the board of directors and the taxing units, thereby supporting GAD's efforts to address their facility space needs in a legally compliant and fiscally responsible manner.

Sec. 6.051. OWNERSHIP OR LEASE OF REAL PROPERTY. (Post 9/1/2025)

(a) The board of directors of an appraisal district may purchase, finance the purchase of, or lease real property and may construct or finance the construction of improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. ***This subsection does not require approval by the taxing units of the financing of the acquisition of real property or the financing of the construction or renovation of a building or other improvement.***¹ The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, ***the proposal is treated as if it were approved by the governing body.***²

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.

Added by Acts 1987, 70th Leg., ch. 55, Sec. 2, eff. Jan. 1, 1988.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 700 (S.B. 2073), Sec. 1, **eff. September 1, 2025.**

¹ Amended by the 89th Legislative Session (Eff. 9/1/2025)

² Amended by the 89th Legislative Session (Eff. 9/1/2025)

Sec. 6.051. OWNERSHIP OR LEASE OF REAL PROPERTY. (Prior to 9/1/2025)

(a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.

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