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Texas Tax Code - Section 6.035. Restrictions On Eligibility And Conduct Of Board Members And Chief Appraisers And Their Relatives

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§ 6.035. RESTRICTIONS ON ELIGIBILITY AND CONDUCT OF BOARD MEMBERS AND CHIEF APPRAISERS AND THEIR RELATIVES. (a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser 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; or

(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.

(b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser 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 in which the member serves or the chief appraiser is employed. An offense under this subsection is a Class B misdemeanor.

(c) A chief appraiser commits an offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. An offense under this subsection is a Class B misdemeanor.

(d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by

CLASS B MISDEMEANOR

Art. I - Legislative consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser is employed.

Art. II - Executive

Art. III - Judicial

Art. IV - States' Relations Added by Acts 1989, 71st Leg., ch. 796, § 4, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., ch. 561, § 43, eff. Aug. 26, 1991; Acts 1995, 74th Leg., ch. 76, § 5.95(27), eff. Sept. 1, 1995; Acts 2001, 77th Leg., ch. 1430, § 1, eff. Sept. 1, 2001.

Art. V - Mode of Amendment

Art. VI - Prior Debts

Art. VII - Ratification Section: [Previous](#) [6.01](#) [6.02](#) [6.025](#) [6.03](#) [6.031](#) [6.033](#) [6.034](#) [6.035](#) [6.036](#) [6.037](#) [6.04](#) [6.05](#) [6.051](#) [6.052](#) [6.06](#) [Next](#)

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