

Appraisal District Elections

Texas Secretary of State – Elections Division
Webinar – January 2024



Resources

- **Elections Forms Index**

<https://www.sos.state.tx.us/elections/forms/pol-sub/index.shtml#photo-id>

- **Conducting Your Elections Page**

<https://www.sos.texas.gov/elections/laws/local-laws.shtml>

- **Texas Election Code**

<https://statutes.capitol.texas.gov/>

- **Advisories**

No.2023-24: Elections for Appraisal Districts in Counties with a Population of 75,000 or More – Senate Bill 2 (88th Legislature, Second Called Special Session)

No.2023-25: May 4, 2024 Election and June 15, 2024 Runoff Election Law Calendar



Introduction to Senate Bill 2



Senate Bill 2

- Made a number of changes to the Tax Code regarding the composition of Appraisal Districts.
- Modified the composition and appointment of Appraisal Review Boards and Appraisal Districts in counties with a population under 75,000.
 - It did not involve election-related activities



Senate Bill 2

- This presentation addresses the new election requirements related to an Appraisal District Board of Directors in a county with a population of 75,000 or more.



Senate Bill 2

- Most parts of the bill have an effective date of July 1, 2024.
- Certain parts of the bill generally deal with the preparation for elections of the members of a board of directors which had an effective date of October 12, 2023.



Composition of the Appraisal District Board of Directors

- Provides that an appraisal district in a county with a population of 75,000 or more is governed by a board of nine directors.
 - Board is composed of appointed and elected directors
 - Five directors are appointed by the taxing units that participate in the district
 - Three directors are elected by **majority** vote at the general election for state and county officers
 - County assessor-collector serves as an ex officio director

Tax Code Sections 6.03 and 6.0301



Composition of the Appraisal District Board of Directors

- Majority vote means that the winning candidates must receive more than fifty percent of the votes.
- If no candidate receives more than fifty percent of the vote in an election requiring a majority, then a runoff election is required between the top two vote getters



Terms of Directors

- **Appointed Directors**

- Serve staggered four-year terms beginning January 1st of every other even-numbered year

- **Elected Directors**

- Serve staggered four-year terms beginning January 1st of every other odd-numbered year

Tax Code Section 6.0301 (Takes Effect July 1, 2024)



Terms of Directors

- The following do not apply to an appraisal district in a county with a population of 75,000 or more:
 - Section 6.031 of the Tax Code (Changes in Board Membership or Selection);
 - Section 6.034 of the Tax Code (Optional Staggered Terms for Board of Directors); and
 - Section 6.10 of the Tax Code (Disapproval of Board Actions)

Tax Code Section 6.0301



Conducting the Election



Date of Election for Appraisal District Board of Directors

- Directors must be elected at the uniform election on May 4, 2024.
 - Elected directors take office on July 1, 2024
 - Serve a term that expires December 31, 2026
- Directors are then elected beginning with the general election in November 2026.
 - Elected directors take office on January 1, 2027.



Ordering the Election

- Governing body of a political subdivision, other than a county or city, that has elective officers must order the general election for those officers.
 - Means the appraisal district board of directors must order the election
 - See Form 1-3 for sample Order of Election
- Must order the election by the 78th day before election day
 - This deadline is Friday, February 16, 2024 for the May 4, 2024 uniform election date

Election Code Sections 3.004 and 3.005



Conducting the Election

- Appraisal district board of directors is responsible for conducting the election
 - County may agree to contract for election services under Chapter 31 of the Election Code; and
 - May also agree to conduct a joint election pursuant to Chapter 271 of the Election Code.



Cost of the Election

- County appraisal district is responsible for the costs of the election
 - Section 1.014 of the Election Code provides that the expenses incurred in the conduct of a general or special election must be paid by the political subdivision served by the authority ordering the election.



Canvassing the Election

- County appraisal district board of directors is responsible for canvassing the election for the elected appraisal board members.
 - Section 67.002 of the Election Code provides that the precinct election returns for an election ordered by a political subdivision other than a county will be canvassed by the political subdivision's governing body.



Candidate Eligibility



Eligibility to Serve on the Appraisal District Board of Directors

- To be eligible to serve, an elected member must:
 - Meet general eligibility requirements for public office per Section 141.001 of the Election Code (except for Section 141.001(a)(5))
 - Be a resident of the county and have resided in the county for at least two years immediately preceding the date the individual takes office
 - Note that this is a longer residency requirement than that provided in Section 141.001 of the Election Code



Eligibility to Serve on the Appraisal District Board of Directors

- If eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit
- 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

Tax Code Section 6.0301



Eligibility to Serve on the Appraisal District Board of Directors

- An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board if:
 - The individual or a business entity in which the individual has a substantial interest is a party to a contract with:
 - The appraisal district; or
 - 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

Tax Code Section 6.036



Restrictions on Eligibility to Serve

- Individual is ineligible to serve 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.

Tax Code Section 6.035



Restrictions on Eligibility to Serve

- Individual is ineligible to serve if 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:
 - 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
 - A suit to collect the delinquent taxes is deferred or abated under Sections 33.06 or 33.065 of the Tax Code.

Tax Code Section 6.035



Restrictions on Eligibility to Serve

- Also ineligible to serve if the individual:
 - has served as a member of the board of directors for all or part of five terms, but there are exceptions
 - has engaged in the business of appraising property for compensation for use in proceedings at any time during the preceding three years;
 - has engaged in the business of representing property owners for compensation in proceedings in the appraisal district at any time during the preceding three years; or
 - has been an employee of the appraisal district at any time during the preceding three years.



Candidate Filing Requirements



Candidate Notice Requirements

- County judge must post the Notice of Deadline to File an Application for a Place on the Ballot (Form 2-1)
 - Posted in a building in which the county judge maintains an office.
 - Posted by Monday, December 18, 2023
 - Should also be posted on the county's website

Election Code Section 141.040



Candidate Filing Requirements

- Chapter 144 of the Election Code applies to a candidate for an elective position
- An application for a place on the ballot must be filed with the county judge of the county in which the appraisal district is established
 - Application for a Place on the General Election Ballot (Form 2-49)
 - Declaration of Write-in Candidacy (Form 2-55)



Method of Election

- Candidates must be elected at-large by place
 - At-large by place 1, at-large by place 2, and at-large by place 3 position.
- This means candidates must indicate on their application the at-large position for which they are running.
 - If candidate fails to provide this information, the application should be rejected due to form, content, and procedure issues.



Candidate Filing Requirements

- Any employee at the usual place of business can take delivery of a document, including a candidate's application, Petition in Lieu of a Filing Fee, and filing fee.
- Means an employee at the county judge's usual place of business may take delivery of these documents.
- Responsibility for reviewing the application and filing fee/Petition in Lieu of a Filing Fee rests with the county judge.

Election Code Section 1.007



Candidate Filing Requirements-Filing Fee

- Application must be accompanied by a filing fee or a Petition in Lieu of the Filing Fee (Form 2-51) that satisfies requirements of Section 141.062 of the Election Code and Section 6.032(d) of the Tax Code.
- Filing fee for a place on the ballot is:
 - \$400 for a county with a population of 200,000 or more; or
 - \$200 for a county with a population of less than 200,000.
 - Paying a filing fee with a credit card is not authorized
 - Filing fee must be deposited in the county treasury to the credit of the county general fund.
- Write-in candidates are not required to submit a filing fee or a Petition in Lieu of a Filing Fee



Candidate Filing Requirements- Petition in Lieu of a Filing Fee

- Candidates may submit a petition in lieu of paying a filing fee.
- The minimum number of signatures that must appear on the petition is the lesser of:
 - 500; or
 - Two percent of the total vote received in the county by all the candidates for governor in the most recent gubernatorial general election, unless that number is less than 50, in which case the required number of signatures is the lesser of:
 - 50; or
 - 20 percent of that total vote.



Candidate Filing Requirements

- Candidates should contact the Texas Ethics Commission for information on campaign contribution reports, the appointment of a campaign treasurer, and personal financial statements that they may be required to file.



Candidate Filing Period

- **Candidate Filing Period**
 - January 17, 2024 - February 16, 2024 (5:00 pm)
- **Write-in Candidate Filing Period**
 - January 17, 2024 – February 20, 2024 (5:00 pm)



Review of Application

- **Form, Content and Procedure**
 - Was the candidate application submitted timely?
 - Was it filled out properly?
 - Did they include all the relevant paperwork, if applicable?
- **Eligibility**
 - Does the candidate meet the eligibility requirements associated with that office?



Form, Content, and Procedure

- Things to look for...
 - Are all the boxes filled in?
 - Did they include a filing fee/petition (if required)?
 - Was the filing fee correct (if required)?
 - Was the petition properly filled out (if required)? Was the petition properly signed/notarized by the circulators?
 - Did they include the correct felony information, if applicable?
 - Was the application signed/notarized?



Candidate Eligibility

- **Eligibility for Public Office (141.001, TEC)**
 - US Citizen
 - 18 years of age or older
 - No final judgment indicating:
 - Totally mentally incapacitated or
 - Partially mentally incapacitated without the right to vote
 - No final felony conviction
 - Unless pardoned or released from resulting disabilities
 - **NOTE: If pardoned or released from the resulting disabilities, then must provide proof of the pardon or release.**
 - **Resided continuously in the state for 12 months*
 - **Resided in the district for at least two years immediately preceding the date the candidate takes office.*
 - *Registered voter of the territory*



Acceptance of Application

- Review promptly, within 5 days of receiving an application. If petition is submitted, review “as soon as practicable.”
- Provide written notice of acceptance
 - Not required, but recommended
 - Email permissible if candidate provided email
 - Can be combined with Ballot Drawing Notice

Election Code Section 141.032



Rejection of an Application

- Review promptly within 5 days of receiving the application.
- Petition must be reviewed as soon as practicable, if one is submitted.
- Two Types of Rejection
 - Form, Content, and Procedure
 - Administrative Declaration of Ineligibility
- Written rejection is required!
 - Email is permissible if the candidate provided their email
 - Must include the reason for the rejection



Resources for Candidates and County Judges

- Candidates may be directed to review the Running for a Local Office page provided by the SOS
 - <https://www.sos.state.tx.us/elections/candidates/guide/2022/local.shtml>
- County Judges
 - Please review our recorded webinar on Accepting/Rejecting Candidate Applications for Local Election Officials (Conducted on January 18, 2024)
 - Available on the SOS Training and Educational Resources Page



Public Information and Candidate Filings

- An application for a place on the ballot, including an accompanying petition, is public information immediately on its filing. (Sec. 141.035)
- Eligible candidates may request that certain information be kept confidential (Sec. 552.1175, Government Code)
 - May submit a Request for Confidentiality for Candidates under Texas Government Code (Form 2-67) to the county judge
- See the Public Information Outline provided by the SOS for more information



Required Ballot Drawing

- Authority responsible for having the official ballot prepared must conduct the ballot drawing.
 - This means the secretary or the presiding officer of the appraisal district's board of directors is responsible for conducting the ballot drawing

Sections 52.002, 52.094, Election Code



Notice of Ballot Drawing

- County judge may make arrangements with the board of directors and agree to provide notice to the candidates of the ballot drawing and to conduct the ballot drawing on behalf of the appraisal district board of directors.
 - Recommended that such an agreement be documented in writing.

Election Code Section 52.094



Candidate Issues

- To summarize:
 - The county judge is responsible for reviewing the candidate application and making the determination to accept or reject those applications.
 - The county judge is responsible for issuing a declaration of ineligibility with regard to candidates for an elected appraisal board position, if applicable.



Additional Election-Related Issues to Be Aware Of



Cancellation of an Election

- The appraisal district board of directors must cancel the election if each candidate for an office that is to appear on the ballot is unopposed and no opposed at-large race is to appear on the ballot.
 - See the Cancellation of Election outline provided by the SOS for guidance

Section 2.051, Election Code



Cancellation of an Election

- If three candidates do not run for each of the elected positions, this will create one or more vacancies on the board.
 - If a vacancy occurs in an elective position, the board of directors must appoint by majority vote of its members a person to fill the vacancy.
 - An appointed person to fill a vacancy must have the qualifications required of a director elected at a general election

Section 6.0301, Tax Code



Use of County Election Precincts

- Use of the county election precincts is not required for the initial election of county appraisal board members on the May 4, 2024 uniform election date.
- The use of county election precincts will be required for all subsequent elections for county appraisal board members held on the November uniform election date in even-numbered years.

Sections 42.061 and 42.0621, Election Code



Oath of Office and Statement of Officer

- All appointed and elected county appraisal district board of directors are required to take an Oath of Office and submit a Statement of Officer (anti-bribery statement)

Article 16, Section 1, Texas Constitution



Looking to the Future

- Appraisal district directors must be elected to the elective positions as provided by Section 6.0301, Tax Code, beginning with the election conducted on the uniform election date in May 2024.
 - The directors then elected take office on July 1, 2024, and serve a term that expires on December 31, 2026.
- Following the election in May of 2024, directors are then elected as provided by Section 6.0301, Tax Code, beginning with the general election conducted in November 2026.
 - Directors then elected take office January 1, 2027.
 - The three elected directors must draw lots to determine which director must serve a term of two years and which two directors must serve a term of four years.
 - Thereafter, all elected directors serve four-year terms.



Looking to the Future

- The term of a current appraisal district director serving on December 31, 2024, on the board of directors of an appraisal district described by Section 6.0301, Tax Code, expires on January 1, 2025.
 - Not later than December 31, 2024, the taxing units participating in the appraisal district that are entitled to appoint directors must appoint five directors to serve terms that begin on January 1, 2025.
 - Two directors must be appointed to serve a term of one year
 - Three directors must be appointed to serve a term of three years.
 - After this, all appointed directors serve four-year terms.



Questions?

elections@sos.texas.gov

