

§ 6.051

PROPERTY TAX 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, § 2, eff. Jan. 1, 1988.

§ 6.052. Taxpayer Liaison Officer

(a) The board of directors for an appraisal district created for a county with a population of more than 125,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41.

(b) The taxpayer liaison officer may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all complaints filed with the board under Section 6.04(g).

(d) The taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.

(e) The chief appraiser or any other person who performs appraisal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

Added by Acts 1989, 71st Leg., ch. 796, § 8, eff. Jan. 1, 1990. Amended by Acts 1991, 72nd Leg., ch. 371, § 2, eff. Sept. 1, 1991; Acts 2007, 80th Leg., ch. 1086, § 1, eff. Sept. 1, 2007.

§ 6.053. Assistance to Emergency Management Authorities

The chief appraiser shall, if requested by the emergency management authorities of a federal, state, or local government agency, provide information and assistance pertinent to disaster mitigation or recovery, including assisting in the estimation of damage from an actual or potential disaster event.

Added by Acts 2009, 81st Leg., ch. 844, § 1, eff. June 19, 2009.

§ 6.06. Appraisal District Budget and Financing

(a) Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not