

## Running for County Appraisal Districts in 2026

**NOTE: the candidate process outlined below only applies to counties with a population of 75,000 or more.**

Senate Bill 2 (88th Leg., 2nd C.S.) made a number of changes to the Tax Code regarding the composition of Appraisal Districts. Senate Bill 2 added Section 6.0301 of the Tax Code to provide that an appraisal district in a county with a population of 75,000 or more is governed by a board of nine directors. The board is composed of both appointed and elected directors. Five of the directors are to be appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03 of the Tax Code. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

The elected members of the board will then serve staggered four-year terms beginning on January 1st of every other odd-numbered year. (Section 6.0301, Tax Code). Following the initial election of the elected directors of an appraisal district that occurred on May 4, 2024, directors are now elected as provided by Section 6.0301 of the Tax Code beginning with the general election conducted in November 2026. Directors that are elected in November 2026 will take office on January 1, 2027.

For more information on County Appraisal District elections, please see our page on [Elections for Appraisal Districts in Counties with a Population of 75,000 or More](#).

### Candidate Application & Filing Period

- **Filing Period and Filing Authority:**

- An application for a place on the ballot for the office of elected director of an appraisal district must be filed with the **county clerk/elections administrator**
  - **NEW LAW:** Pursuant to HB 3575 (89th Leg., R.S.), effective immediately, candidates must file their application for a place on the ballot with the county clerk/elections administrator. Candidates can no longer file their application with the county judge.
- The application must be filed between **Saturday, July 18, 2026** and **5:00 p.m. on Monday, August 17, 2026**.

- **Candidate Application**

- In order to become a candidate for a county appraisal district, you must file an [application for a place on the ballot \(PDF\)](#) with the county clerk/elections administrator.
  - Specifically, the board of directors for the appraisal district must be elected to either at-large by place 1, at-large by place 2, or at-large by place 3 position. Therefore, **candidates must indicate the place number on their candidate application.**
- **NEW LAW:** Pursuant to HB 148 (89th Leg., R.S.), effective September 1, 2025, an individual may not file an application for a place on the ballot for an elected position on the board of directors of an appraisal district unless the individual has signed the [Acknowledgement of Director's Duties of Member of Appraisal District Board of Directors \(PDF\)](#). The signed acknowledgement must be submitted to the **chief appraiser of the appraisal district**.
  - Please note, this means that candidates will submit their acknowledgment form to a different officer than they will submit their application for a place on the ballot.

| Document to be Filed: | Application for a Place on the Ballot | Acknowledgement of Director's Duties of Member of Appraisal District Board of Directors |
|-----------------------|---------------------------------------|-----------------------------------------------------------------------------------------|
| Filing Authority:     | County Clerk/Elections Administrator  | Chief Appraiser of the Appraisal District                                               |

- **Filing Fee or Petition in Lieu of a Filing Fee**

- The application for a place on the ballot must be accompanied by either a filing fee or a [petition in lieu of filing fee \(PDF\)](#) signed by a certain number of qualified voters.
- The **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.
- With regards to the **petition in lieu of a filing fee**, Section 6.032(d) of the Tax Code provides that 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.

- **Withdrawal**

- A candidate may withdraw their application and have their name omitted from the ballot by submitting a notarized [Certificate of Withdrawal \(PDF\)](#) or a notarized letter to the same filing authority.
- The deadline for a candidate to submit their withdrawal is **5:00 p.m. Monday, August 24, 2026**.

See our [FAQs on Candidacy](#) for answers to frequently asked questions.

### **Eligibility to Serve on the Appraisal District Board of Directors in Counties with a Population of 75,000 or More**

To be eligible to serve as an elected member of the board of directors, an individual must meet certain eligibility requirements. The eligibility requirements include the following:

- General eligibility requirements for public office as defined by Section 141.001 of the Texas Election Code, except for the residency requirement in Section 141.001(a)(5). Please see the next bullet point for residency requirements for appraisal district candidates.
- The individual must be a resident of the district (county) and must have resided in the district (county) for at least two years immediately preceding the date the individual takes office (Section 6.0301, Tax Code).
  - This is a longer residency requirement than the general rule outlined in Section 141.001 of the Election Code. Given the more specific residence requirement provided under the Tax Code, candidates for the elected board of director offices will need to have resided in the county longer than the six months required under Section 141.001 of the Election Code as of the filing deadline. See *Brown v. Patterson*, 609 S.W.2d 287 (Tex. App.—Dallas 1980).
- An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit.
- An 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. (Section 6.0301, Tax Code).
- An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:

1. the appraisal district; or
2. 2) 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.

(Section 6.036(a), Tax Code)

### **Restrictions on Eligibility to Serve on the Appraisal District Board of Directors in Counties with a Population of 75,000 or More**

Broadly, there are four reasons that a candidate might be ineligible to run for county appraisal district (CAD) board director: nepotism, late tax payments, term limits, and conflict of interest.

**Ineligibility Because of Nepotism:** Under Tax Code Section 6.035(a)(1), individuals are ineligible to serve on a CAD board of directors and disqualified from employment as chief appraiser if they are related to someone who appraises property for compensation for use in proceedings under Title 1 of the Tax Code (which deals with property taxes) or who represents property owners for compensation in property-tax related proceedings in the appraisal district. To be ineligible under this provision, the candidate (or potential employee) must be related within the second degree by consanguinity (blood) or affinity (marriage), as defined by Chapter 573, Government Code.

Serving as a board director while knowingly in violation of this provision is a Class B misdemeanor. (Section 6.035(b), Tax Code).

**Ineligibility Because of Late Tax Payments:** Under Tax Code Section 6.035(a)(2), individuals are ineligible to serve on CAD boards and disqualified from employment as chief appraiser if they own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the individual knew or should have known of the delinquency.

There are two exceptions to this rule. A person who would otherwise be ineligible because of late tax payments is still eligible if: (1) 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 (2) a suit to collect the delinquent taxes is deferred or abated under Sections [33.06](#) or [33.065](#) of the Tax Code.

**Ineligibility Because of Term Limits:** Under Section 6.035(a-1)(1), individuals are ineligible to serve on a CAD board if they served as a member of the board of directors for all or part of five terms, unless: (1) the individual was the county assessor-collector when the individual served as a board member; or (2) the appraisal district is established in a county with a population of less than 120,000.

**Ineligibility Because of Potential Conflict of Interest:** Under Section 6.035(a-1)(2) and (3), individuals are ineligible to serve on a CAD board if they: (1) appraised property for compensation for use in proceedings under Tax Code Title 1 during the preceding three years; or (2) represented property owners for compensation in proceedings under Title 1 in the appraisal district during the preceding three years; or (3) have been an employee of the appraisal district during the preceding three years.

### **CAD Candidate Questions**

#### **1. Can candidates for county appraisal district indicate their party affiliation on their application for a place on the ballot?**

Section 144.002 of the Election Code provides that a candidate's name may appear on the ballot only as an independent. Therefore, there is no party affiliation listed on a candidate's application or listed on the ballot.

#### **2. Do term limits continue to apply to directors in an appraisal district board of directors per Section 6.035 of the Tax Code?**

Yes. Section 6.035 of the Tax Code, which provides for restrictions on eligibility and conduct of board members and chief appraisers, was not repealed or amended in Senate Bill 2. As such, directors in an appraisal district in a county with a population of 120,000 or more are ineligible to serve as an appointed or elected director if the individual has served as a member of the board of directors for all or part of five terms. Term limits do not apply to appraisal districts in counties with a population of less than 120,000. For additional exceptions regarding eligibility, please review Section 6.035 of the Tax Code.