



TEXAS ETHICS COMMISSION



ETHICS ADVISORY OPINION NO. 603

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ISSUE

Where must candidates for an appraisal district's board of directors file campaign treasurer appointments and campaign finance reports? (*AORs-699, 701*).

SUMMARY

A candidate for an appraisal district's board of directors must file campaign treasurer appointments and campaign finance reports with the clerk or secretary of the appraisal district. If the appraisal district does not have a clerk or secretary, the reports must be filed with the appraisal district's presiding officer.

FACTS

An appraisal district is a political subdivision of the state, responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district. Tex. Tax Code § 6.01. The 88th Legislature, during its second special session, added election requirements to appraisal district board of directors in a county with population of 75,000 or more. Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.03, (codified at Tex. Tax Code § 6.0301).

Under the newly passed legislation, 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. 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 commission has received several questions from appraisal districts, county clerks, and candidates, including two formal advisory opinion requests regarding the proper filing authority for candidates for an appraisal district board of directors.

ANALYSIS

The law generally requires a candidate to file their campaign treasurer appointment with the unit of government to which they are seeking election. Tex. Elec. Code. § 252.005. For an individual seeking elective office of a political subdivision, campaign finance reports are filed with "the

clerk or secretary of the governing body of the political subdivision or, if the political subdivision has no clerk or secretary, with the governing body's presiding officer.” *Id.*

Campaign finance reports are filed by candidates, officeholders, or specific-purpose committees supporting a candidate or officeholder with the same filing authority the treasurer appointment is filed. Tex. Elec. Code §§ 254.066, .097, .130.

“An appraisal district is a political subdivision of the state,” distinct from a county. Tex. Tax Code § 6.01(c).

Since a candidate for elective office of a political subdivision office files campaign treasurer appointments and campaign finance reports with the political subdivision, and an appraisal district is a political subdivision, a candidate for an appraisal district’s board of directors files his or her campaign treasurer appointments and campaign finance reports with the appraisal district.