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By Opinion Committee at 4:38 pm, Jan 31, 2024



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RQ-0530-KP

January 31, 2024

Office of the Attorney General Via email opinion.committee@oag.texas.gov
Request for Opinion/Open Records Division
P.O. Box 12548
Austin, Texas 78701

Re: Whether section 6.05(f) of the Tax Code bars the continued employment of the Chief Appraiser if his sibling is elected as the County Tax Assessor/Collector

Dear Attorney General Paxton:

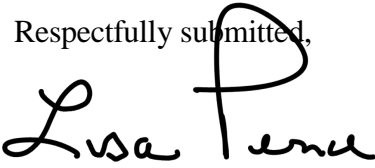
I seek an opinion on whether section 6.05(f) of the Tax Code bars the continued employment of the Erath County Appraisal District Chief Appraiser if his sibling is elected as the County Tax Assessor Collector.

In Erath County, a current employee of our county tax assessor-collector is running for the office of Tax Assessor-Collector. The employee running for office is the sister of the current Chief Appraiser/Executive Director of the Erath County Appraisal District, who was appointed to that position last year. Opinion No. GA-0375 addresses the issue of an employee of a county appraisal district married to the same county's tax assessor-collector, citing TEX. TAX CODE ANN. 6.05(f) (Vernon 2001), and concludes that the chief appraiser would violate section 6.05(f) by continuing to employ the spouse of the tax assessor-collector after their marriage.

We are seeking clarification on this potential issue: if the candidate who is the sister of our Chief Appraiser wins the election for Tax Assessor-Collector, will the Chief Appraiser be eligible to stay in his role? If so, would the Tax Assessor-Collector's role on the Board of Directors of the Appraisal District (pursuant to Tax Code section 6.03(a)) be impacted if both siblings remained in those positions?

January 31, 2024

Thank you for your attention to this matter.

Respectfully submitted,


Lisa Pence
Erath County Attorney

Cc: Erath County Judge