
DEPARTMENT MEMO

DEPARTMENT: City Manager's Office
FROM: Eric Oscarson, Deputy City Manager
MEETING: October 2, 2023

SUBJECT

Consider approval of a resolution nominating candidates for the election of members to the Tarrant County Central Appraisal District Board of Directors. *(Staff Presenter: Eric Oscarson, Deputy City Manager)*

SUMMARY:

The current two-year terms of the five voting members of the Tarrant Appraisal District Board of Directors will expire on December 31, 2023. The first step in appointing voting members for the term beginning January 1, 2023 is calculating the number of votes to which the taxing units are entitled. As required by Section 6.03 of the Property Tax Code, I have calculated and provide in the enclosed list the number of votes for each school district, city, and county entity that is entitled to participate in the appointment process. The **next step** is nomination of candidates. Taxing units are not required to submit any nominations but, if they choose to do so, the **nominations may be made only by a resolution adopted by the governing body and the presiding officer of the governing body must submit the names of the nominees to me before October 15, 2023.**

To be eligible to serve as a voting member of the Board of Directors, an individual must have resided in Tarrant County for at least the two years immediately preceding January 1, 2024. An individual who is otherwise eligible is not ineligible because he or she is a member of the government body of a taxing unit. Texas law restricts eligibility and conduct of members of governmental bodies such as appraisal districts' board of directors. In consultation with your attorneys, please review the Property Tax Code and other applicable laws carefully for the details of those restrictions, including definitions of "substantial interest", "business entity", "deferred", "abated", and other terms used below and for the potential criminal consequences of violating certain restrictions. In summary, the Property Tax Code provides that the following are ineligible to serve as voting members of the Board of Directors:

- An individual who has been an employee of the Tarrant Appraisal District at any time during the preceding three years;
- An individual who has served as a voting member of the Board of Directors for all or part of five terms since January 1, 2022;
- An individual who is an employee of a taxing unit that participates in Tarrant Appraisal District unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the District;

- An individual who, directly or through a business entity in which he or she has a substantial interest, is a party to a contract with Tarrant Appraisal District or a taxing unit that participates in the District, if the contract relates to the performance of any activity governed by the Property Tax Code;
- An individual who has engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code at any time during the preceding three years;
- An individual who has engaged in the business of representing property owners for compensation in proceedings under the Property Tax Code in Tarrant County at any time during the preceding three years;
- An individual who is related by blood or marriage to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or of representing property owners for compensation in proceedings under the Property Tax Code in Tarrant County, if the relationship is within the 1st or 2nd degrees on the following chart;

Degrees of Consanguinity and Affinity

1 st DEGREE	2 nd DEGREE	3 rd DEGREE
<p>By Consanguinity</p> <ul style="list-style-type: none"> • Parents • Children <p>By Affinity</p> <ul style="list-style-type: none"> • Spouses of relatives listed under first degree consanguinity • Spouse • Spouse's parents • Spouse's children • Stepparents • Stepchildren 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Grandparents • Grandchildren • Brothers & sisters <p>By Affinity</p> <ul style="list-style-type: none"> • Spouses of relatives listed by second degree consanguinity • Spouse's grandparents • Spouse's grandchildren • Spouse's brothers & sisters 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Great grandparents • Great grandchildren • Nieces & nephews • Aunts & uncles <p>By Affinity</p> <ul style="list-style-type: none"> • No prohibitions

- an individual who 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, penalty, and interest are being paid under an installment plan or a suit to collect the delinquent taxes is deferred or abated.

When submitting nominations, please include not only the full name of each candidate, but also his or her complete residence address and a current resume.

From timely submitted nominations, I will prepare and distribute before October 30th a ballot to each taxing unit entitled to participate in the appointment process.

The appointment process and schedule set out in Section 6.03 of the Property Tax Code may be summarized as follows:

before October 01, 2023	Chief Appraiser calculates numbers of votes and notifies taxing units
before October 15, 2023	Governing bodies of taxing units nominate candidates by resolution and send names to Chief Appraiser
before October 30, 2023	Chief Appraiser prepares ballot and sends it to taxing units
before December 15, 2023 for most taxing units but see the different requirements in section 6.03(k-1) that applies only to “each taxing unit entitled to cast at least five percent of the total votes”, which in this appointment cycle means 250 or more votes on the enclosed list	Governing bodies of taxing units determine their votes by resolution and send submit votes to Chief Appraiser
before December 31, 2023	Chief Appraiser counts votes, determines which candidates received the most votes, and submits results to taxing units
January 01, 2024	new term begins

OPTIONS:

1. Nominate up to five individuals to appear on the ballot for election to the TCCAD Board of Directors
2. Take no action

RECOMMENDATION:

N/A

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

FISCAL IMPACT:

None

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