

Department:

Wylie City Council

AGENDA REPORT

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Prepared By:	Mary Bradley		
Subject			
Consider, and act up Collin Central Appra	* *	casting a nomination for a candi	idate(s) for the Board of Directors of the
Recommenda	ition		
* *	esolution No. 2024-27(R) castin ollin Central Appraisal District.	•	as a candidate for the Board

Account Code:

Discussion

City Secretary

Texas Property Tax Code Sec. 6.03(a-1): The Appraisal District is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by this section . . . To be eligible to serve on the board of directors, an individual . . . must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office.

Texas Property Tax Code Sec. 6.0301(c): The Appraisal District is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03.

Texas Property Tax Code Sec. 6.03(d): The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district.

Texas Property Tax Code Sec. 6.03(g): Each taxing unit . . . that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the names of the unit's nominees to the chief appraiser before October 15.

Texas Property Tax Code Sec. 6.03(j): Before October 30, the chief appraiser shall prepare a ballot, listing the candidates whose names were timely submitted under Subsection (g) . . .alphabetically according to the first letter in each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taking unit that is entitled to vote.

Starting January 1, 2024, the Board of Directors will include three (3) publicly elected directors in addition to the five (5) appointed directors which are still elected by the taxing units that participate in the Appraisal District. Each taxing unit may nominate one to five board candidates. Appointed directors will begin four-year terms on January 1st of even numbered years,

and elected directors will begin four-year terms on January 1st of odd numbered years. Another significant change in this new section is that the tax assessor collector is now an ex officio member.

There is not a list of candidates for this portion of the Board of Directors election; therefore, Council can nominate who they think would be best. All five (5) of the board positions are included in this election, therefore each taxing unit can nominate a maximum of five (5) candidates.

The Resolution must include the name and address of each candidate nominated. To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date they take office.