



Nueces County Appraisal District
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This document is to inform Nueces County Appraisal District's (NCAD) participating taxing units that are eligible to appoint NCAD board members (herein "Entities") about certain legislative changes affecting the NCAD's Board of Directors and to outline the Board appointment process that will be conducted over the latter half of 2024.

Legislative Changes

The 88th Texas Legislature made changes to the Property Tax Code Chapter 6 that affect the NCAD Board of Directors composition, terms, and appointment process in appraisal districts with populations of 75,000 or more.

1. Currently, the Board is comprised of twelve (12) members - eight (8) appointed, three (3) recently elected in a county-wide election, and the county tax assessor-collector. The terms of the eight (8) appointed directors will expire on January 1, 2025. The terms of the elected directors will expire on December 31, 2026. Beginning January 1, 2025 NCAD's Board will be reduced to nine directors. Pursuant to the newly enacted section 6.0301 five directors are appointed by the Entities, three directors are elected by majority vote in general elections by county voters, and the county tax assessor-collector will now serve as a *voting* ex officio director. The entities eligible to appoint NCAD board members remain the county, incorporated cities/towns, school districts, junior college districts, and conservation and reclamation districts under certain circumstances.
2. Entities are no longer able to singly appoint directors to specific seats on the Board as under the previous NCAD voting agreement. Each Entity will get a voting entitlement (number of votes) pursuant to a specific formula set out in section 6.03 and 6.0301 that is based on the proportion of its prior year property tax levy to the total property tax levies of all eligible entities. Each Entity may nominate one qualified candidate for each seat that will be listed on a single ballot that will be prepared by NCAD. Each Entity may cast its votes for one or more of the candidates on the ballot. The top five vote-getters will be the appointed directors. Ties are determined by a method of chance.
3. Each Entity with a voting entitlement of 5% or more of the total votes of all eligible entities must determine its vote by resolution adopted no later than the second open meeting of the governing body held after the date that the Chief Appraiser delivers the ballot to its presiding officer. The governing body then must submit its vote to the Chief Appraiser no later than the third day following the date the resolution is adopted.
4. All directors, except the tax assessor-collector, will now serve staggered four-year terms instead of the previous two-year terms. Appointed directors' terms will start on January 1 of even-numbered years and publicly elected directors' terms will start on January 1 of odd-numbered years. There will be an initial transition period to achieve staggering within each of these director groups whereby some directors will serve shorter terms. For these upcoming appointments, two

of the appointed directors will serve one-year terms and three of the appointed directors will serve three-year terms, as determined by drawing lots (specifics have not yet been determined).

5. Vacancies on the NCAD Board will be determined by the NCAD Board. Entities will be notified of an appointed directorship vacancy, each of those entities may nominate one nominee meeting the qualifications for an appointed director, and then the NCAD Board will decide by majority vote which nominee will fill the vacancy. In the event of an elected directorship vacancy, the NCAD Board shall appoint by majority vote of its members a person meeting the qualifications for an elected candidate to fill a vacancy.
6. NCAD’s participating entities that are eligible to appoint board members may no longer increase the number of NCAD Board directorships to up to 13, choose whether directors serve staggered terms, or disapprove of board actions (except budget adoption) by a majority of them filing resolutions with the NCAD Board secretary.

Notice of Appointment Process and Voting Entitlement

The Texas Property Tax Code sets out specific no later than dates for receiving nominations, preparation of the ballot and voting. NCAD has set out the schedule below to ensure sufficient time for completion of the appointments.

- 07/20/24 Chief Appraiser sends Notice of Appointment Process and Voting Entitlement
- 09/30/24 Nominee Resolutions and Attachment 1 must be **received** by NCAD
- 10/07/24 Chief Appraiser sends ballots
- 11/29/24 Voting resolutions must be **received** by NCAD
- 12/06/24 District sends voting results to entities and candidates

Voting Entitlement

NCAD’s taxing entities eligible to appoint board members are listed below along with their voting entitlement (number of votes). The formula to determine each Entity’s voting entitlement is: *2023 in-county property tax levy / Total 2023 in-county levies for all eligible entities x 1,000. That result is rounded to nearest whole number and multiplied by number of directorships to be filled, which is five (5).*

<u>Taxing Unit</u>	<u>Vote Entitlement</u>	<u>Percent of Total</u>		<u>Taxing Unit</u>	<u>Vote Entitlement</u>	<u>Percent of Total</u>	
Agua Dulce ISD	10	0.2%		City of Robstown	25	0.5%	
Aransas Pass ISD	-	0.0%		Corpus Christi ISD	1,305	26.1%	**
Banquete ISD	60	1.2%		Del Mar College	595	11.9%	**
Bishop CISD	55	1.1%		Driscoll ISD	5	0.1%	
Calallen ISD	145	2.9%		Flour Bluff ISD	210	4.2%	
City of Agua Dulce	-	0.0%		London ISD	65	1.3%	
City of Aransas Pass	-	0.0%		Nueces County	700	14.0%	**
City of Bishop	5	0.1%		Port Aransas ISD	280	5.6%	**
City of Corpus Christi	1,100	22.0%	**	Robstown ISD	65	1.3%	
City of Driscoll	-	0.0%		Tuloso Midway ISD	245	4.9%	
City of Port Aransas	70	1.4%		West Oso ISD	65	1.3%	
				Totals	5,005	100.0%	

** Each entity with 5% or more of total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body held after the date that the Chief Appraiser delivers the ballot to its presiding officer. The governing body then must submit its vote to the Chief Appraiser no later than the third day following the date the resolution is adopted.



Ramiro “Ronnie” Canales, Chief Appraiser

Nominations

Each eligible taxing unit above may nominate one person per directorship. Attachment 1 provides a checklist for nominee qualifications. Use the following chart for relationship questions listed. A director who continues to hold office knowing he or she is related in a prohibited manner commits a Class B misdemeanor offense.

Degrees of Consanguinity and Affinity

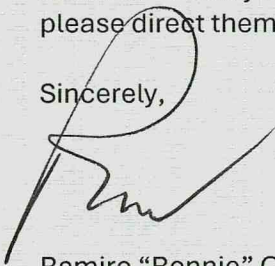
1st DEGREE	2nd DEGREE	3rd DEGREE
<p>By Consanguinity</p> <ul style="list-style-type: none">• Parents• Children <p>By Affinity</p> <ul style="list-style-type: none">• Spouses of relatives listed under first degree consanguinity• Spouse• Spouse's parents• Spouse's children• Stepparents• Stepchildren	<p>By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

Nominations must be made by resolution of your governing board and signed by the presiding officer and secretary. Attachment 2 contains a sample nominating resolution form (or use your own).

Please email back completed and signed Attachment 1 and either Attachment 2 Resolution or your own resolution form to esissamis@nuecescad.net by the deadline listed on the schedule above. At that time, the nominations will cease and I will prepare a ballot based on the nominations received and send a copy of the ballot to each of the taxing entities listed above as noted on the schedule.

Please follow all instructions outlined to ensure that the selection process is carried out in a timely manner. Thank you in advance for your cooperation. If you have any questions on this process, please direct them to Elias Sissamis, Director of Administration, at (361) 881-9978 x 4214.

Sincerely,



Ramiro "Ronnie" Canales, RPA, CTA
Chief Appraiser



Attachment 1 – Nueces County Appraisal District (NCAD) Board Member Eligibility Checklist*

Check one box for each item

***To be completed by the Nominee**

Nominee: _____

Yes No

Are you a resident AND will you have resided in the District (county) for at least 2 years immediately before assuming office on Jan 1? (Must meet both criteria)		
Do you currently serve on any NCAD Taxing Unit's governing board? (Yes or No remain eligible)		
Are you an employee of any NCAD Taxing Unit(s) (Mark "No" if you are on its governing board or an elected official of the taxing entity)? (If just an employee, then ineligible. If employee and also on governing board of the taxing unit or elected official of a taxing unit, then remains eligible.)		
Are you related within 2nd degree by consanguinity or affinity (per Chapter 573 Government Code) to an appraiser of property for compensation for use in proceedings at NCAD or represent any property owner(s) in such proceedings? (Yes to either = Disqualified)		
Do you own any property on which taxes are delinquent more than 60 days after the date you knew or should have known of delinquency? Exceptions are: (1) Delinquent taxes + penalties/interest being paid in installment agreement (2) Suit to collect is deferred or abated under 33.06 or 33.065.		
Have you served on NCAD's board for all or part of 5 terms excluding serving as the county Tax Assessor-Collector at the time? (If yes, then ineligible)		
Were you engaged in the business of appraising property for compensation for use in any proceeding in NCAD at any time in the preceding 3 years?		
Were you engaged in the business of representing property owners for compensation in proceedings in NCAD at any time during the preceding 3 years?		
Were you an employee of NCAD at any time in the last 3 years?		
Are you or a business in which you have a substantial interest a party to a contract with either (1) NCAD or (2) a taxing unit that participates in NCAD if the contract relates to the performance of an activity governed by the Texas Property Tax Code? <i>A "substantial interest" in a business entity exists if: (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.</i> <i>A "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.</i>		

All answers provided are true and correct:

Signed: _____

Nominee

_____ **Date**

A RESOLUTION OF NOMINATING A CANDIDATE FOR THE NUECES COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS.

WHEREAS, on this ____ day of _____, 2024 the governing board of _____ met in open session to consider nominees for the Board of Directors of the Nueces County Appraisal District, and

WHEREAS, a nomination is required by Sec. 6.0301 of the Texas Property Tax Code, and

WHEREAS, the governing board of _____ has voted to make such nomination(s);

NOW THEREFORE BE IT RESOLVED, by the governing board of _____:

That _____, is/are nominated for an Appointed Place on the Nueces County Board of Directors for a term beginning January 1, 2025.

That this Resolution shall take effect immediately upon its passage, and it is so resolved.

DULY RESOLVED AND ADOPTED by the governing board of _____ this _____, 2024.

Signed: _____
Presiding Officer

Date: _____

Signed: _____
Secretary

Date: _____