# Briefing Changes to the Nueces County Appraisal District



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### **Texas Legislature Requires Changes**

The Texas Legislature passed Senate Bill 2, a comprehensive property tax reform bill, in July 2023.

Newly created Tax Code 6.0301 requires specific appraisal district reforms to "populous" counties with a population of 75,000 or more.



### **Texas Legislature Requires Changes**

The changes affecting the Appraisal District Board include:

- 1. Creating 3 At-Large Publicly Elected Directors
- 2. Modifying the appointment process for 5 appointed Directors
- 3. Makes the Tax Assessor-Collector a voting member in exofficio capacity
- 4. Altering the total number of Directors



# **Current Appointed NCAD Board of Directors**

Directors	Name	Appointing Entity
Place 1	Caitlyn Chupe	CCISD
Place 2	Susie Sullivan	CCISD
Place 3	Deven Bhakta	City of Corpus Christi
Place 4	Jerry Garcia	City of Corpus Christi
Place 5	Gabriele Hilpold	Nueces County
Place 6	Leo Gonzalez	Elected by Taxing Entities
Place 7	Luis Elizondo	Elected by Taxing Entities
Place 8	DeeAnna Cates Heavilin	Del Mar College
Tax Assessor-Collector	Kevin Kieschnick	Elected Publicly



# 1) 3 New Publicly Elected Directors

- 3 county at-large seats will be added to the NCAD Board in July 2024
- The seats require a "majority vote" meaning the potential for run-offs and are place-specific.
- Nueces County has already posted the notice of the deadline for application for the positions
- Applicants can apply for the ballot from January 17 February 16
- Public election to be held May 4, 2024
- Positions will be Seated on Board on July 1, 2024



# 1) 3 New Publicly Elected Directors

Eligibility requirements and restrictions for candidates are laid out under statute and include:

- 2-year residency requirement in Nueces County
- Not an employee of a taxing unit, unless also a board member
- Not completed all or part of 5 terms on NCAD, unless they were the Tax Assessor-Collector
- Not more than 2<sup>nd</sup> degree of consanguinity (blood) or affinity (marriage) of an individual who provides appraisals for compensation for proceedings under the Tax Code or represents property owners in such proceedings
- Complete list can be found on the Nueces County webpage with applications for positions



- Dec. 31, 2024 All 8 current appointed directors' terms end
- This fall, the Council will participate in a nomination and ballot process with all other eligible Nueces County taxing entities (22 in total) to appoint 5 Directors to replace the current 8 Directors.
- Each taxing unit may nominate one candidate per position
- Jan. 1 2025 Terms for these new 5 Directors begin



#### **2024** Deadlines for Process With New Appointed Directors

- October 1, 2024 The Chief Appraiser will notify the City Council of its vote entitlement based on the prior year's certified tax levy
- October 15, 2024- Council will approve nominees by resolution and send to the Chief Appraiser
- October 30, 2024 The Chief Appraiser will return to all eligible taxing entities a ballot with the nominated candidates
- By the Second Open Meeting after Ballot Received Council will then allocate City of Corpus Christi votes to candidates
- Chief Appraiser tallies votes and notifies entities of appointees with sufficient votes



#### **Estimate 2024 City of Corpus Christi Vote Entitlement**

Formula: City of CC Tax Levy in 2023/Total Tax Levy by Eligible Entities in 2023 x 1000 x 5 positions

\$ 176,069,327 / \$801,125,267 x 1000 x 5 positions = 1,099 votes



#### Ranked List of Eligible Entities Based on 2023 Tax Revenue

- 1. Corpus Christi ISD
- 2. City of Corpus Christi
- 3. Nueces County
- 4. Del Mar College
- 5. Port A. ISD
- 6. TM ISD
- 7. Flour Bluff ISD
- 8. Calallen ISD
- 9. City of Port Aransas
- 10. London ISD
- 11. West Oso ISD
- 12. Robstown ISD
- 13. Banquete ISD

- 14. Bishop CISD
- 15. City of Robstown
- 16. Agua Dulce ISD
- 17. Driscoll ISD
- 18. City of Bishop
- 19. City of Aransas Pass
- 20. Aransas Pass ISD
- 21. City of Agua Dulce
- 22. City of Driscoll

Total of 5,000 votes available in 2024



# 3) Tax Assessor-Collector To Become Voting Member

• Tax Code 6.0301 states the "county assessor-collector serves as an ex officio director."

 The Nueces County Tax Assessor-Collector will become an ex-officio director effective July 1, 2024



# 4) Alter the Total Number of Directors

	Current NCAD Board	CY 2024 in Transition	CY 2025 - Ongoing
Total Votes on Board	8	12	9

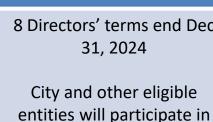


**Publicly Elected** 

# Changes to the Nueces County Appraisal

1852	District under SB 2		
Directors	Current Custom Agreement under 6.031	CY 2024 Transition Year	CY 2025 – Ongoing Under 6.0301
Taxing Entity Appointed	8 Directors with 2-year terms	8 Directors' terms end Dec 31, 2024	5 appointed* with transition methodology

2 seats dedicated to the City of Corpus Christi



specific seats for term expiring Dec 31, 2026



Working toward 4-year new appointments\* process staggered terms 3 publicly elected in place-3 publicly elected Directors Working toward 4-year

staggered terms Majority Vote Required Tax-Assessor Collector 1 – non-voting 1 – voting ex officio 1 – voting ex officio **Total Votes on Board** 8 12 9 \* Votes from all eligible NCAD taxing entities will elect the future "appointments"

N/A

13

