

# Briefing

## Changes to the Nueces County Appraisal District



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# Texas Legislature Requires Changes

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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

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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 ex-officio capacity
  4. Altering the total number of Directors
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# 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

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- 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
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# 1) 3 New Publicly Elected Directors

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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**
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## 2) 5 New Appointed Directors

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- **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
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## 2) 5 New Appointed Directors

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### 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
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## 2) 5 New Appointed Directors

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### 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**

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## 2) 5 New Appointed Directors

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

- |     |                               |     |   |
|-----|-------------------------------|-----|---|
| 1.  | Corpus Christi ISD            | 14. | Bishop CISD                                   |
| 2.  | <b>City of Corpus Christi</b> | 15. | City of Robstown                              |
| 3.  | Nueces County                 | 16. | Agua Dulce ISD                                |
| 4.  | Del Mar College               | 17. | Driscoll ISD                                  |
| 5.  | Port A. ISD                   | 18. | City of Bishop                                |
| 6.  | TM ISD                        | 19. | City of Aransas Pass                          |
| 7.  | Flour Bluff ISD               | 20. | Aransas Pass ISD                              |
| 8.  | Calallen ISD                  | 21. | City of Agua Dulce                            |
| 9.  | City of Port Aransas          | 22. | City of Driscoll                              |
| 10. | London ISD                    |     |   |
| 11. | West Oso ISD                  |     | <b>Total of 5,000 votes available in 2024</b> |
| 12. | Robstown ISD                  |     |   |
| 13. | Banquete ISD                  |     |   |
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### 3) Tax Assessor-Collector To Become Voting Member

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- 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

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



# Changes to the Nueces County Appraisal 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  2 seats dedicated to the City of Corpus Christi	8 Directors' terms end Dec 31, 2024  City and other eligible entities will participate in new appointments* process	5 appointed* with transition methodology  Working toward 4-year staggered terms
Publicly Elected	N/A	3 publicly elected in place-specific seats for term expiring Dec 31, 2026  Majority Vote Required	3 publicly elected Directors  Working toward 4-year staggered terms
Tax-Assessor Collector	1 – non-voting	1 – voting ex officio	1 – voting ex officio
<b>Total Votes on Board</b>	<b>8</b>	<b>12</b>	<b>9</b>

\* Votes from all eligible NCAD taxing entities will elect the future “appointments”

