

# 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 **Prior to SB 2 Reforms**

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



# Current Appointed NCAD Board of Directors **After Elections**

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
Elected Place 1	James McGill	Elected Publicly
Elected Place 2	John M. Cudd	Elected Publicly
Elected Place 3	Ed Bennett	Elected Publicly



## 1) 3 New Publicly Elected Directors

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- 3 county at-large seats were added to the NCAD Board in July 2024
- Public election was held May 4, 2024
- Positions were seated on the Board on July 1, 2024



## 2) 5 New Appointed Directors

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- **Dec. 31, 2024** – All 8 current appointed directors' terms end
  - City Council is participating 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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### Deadlines for Process With New Appointed Directors

- **7/20/24** - The Chief Appraiser will notify the City Council of its vote entitlement based on the prior year's certified tax levy
  - **9/30/24** – Nominees must be approved by resolution and sent to the Chief Appraiser
  - **10/7/24** - 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
  - **12/6/24** - 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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### 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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## 2) 5 New Appointed Directors

### 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% **
Banquette 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%



### 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	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”

