Hays Central Appraisal District



512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640

MEMORANDUM

TO: Voting Taxing Units

FROM: Laura Raven, Chief Appraiser

DATE: August 20, 2024

SUBJECT: Nomination of Appraisal District Directors and NEW INFORMATION

DEADLINE for Nominations: Before October 15, 2024

Our appraisal district is governed by a board of nine directors. Five directors are appointed by the taxing units, three members are elected in the general election and the County Tax Assessor/Collector serves as an ex officio director. Members of the board serve two-year terms beginning on January 1 of even numbered years. The Hays CAD board of directors usually meets the third Thursday of every month at the district office in Kyle.

Property Tax Code 6.0301. Board of Directors in Populous Counties

- (a) This section applies only to an appraisal district established in a county with a population of 75,000 or more.
- (b) Sections 6.031, 6.034, and 6.10 do not apply to an appraisal district to which this section applies.
- (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. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.
- (d) To be eligible to serve on the board of directors, an individual other than the county assessor-collector 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. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.
- (e) Members of the board of directors **appointed** by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors serve staggered four-year terms beginning on January 1 of every other odd-numbered year.
- (f) If a vacancy occurs in an appointive position on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing unit shall submit the name of its nominee to the chief appraiser within 45 days

after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall appoint by majority vote of its members one of the nominees to fill the vacancy. (g) If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must have the qualifications required of a director elected at a general election.

In considering individuals to serve as directors, taxing units should look for expertise in such areas as business management, information systems, computers, accounting, finance, real estate and taxation.

Each taxing unit other than a conservation and reclamation district 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 <u>before October 15, 2024.</u> [Texas Property Tax Code, Section 6.03 (g)]

Please see Attached:
Qualification Requirements
Timetable for Hays CAD Board Member Appointment/Election
Term Lengths
Calculation of Votes

Appraisal District Director Qualifications:

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 he or she takes the office.

An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit or because the individual is an elected official.

However, an employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

For counties with populations of 120,000 or more, a member of the appraisal district board of directors may not serve more than five two-year terms. Effective Date: Service on the board of directors before January 1, 2022, does not count for purposes of determining whether a person is ineligible to serve on the board.

A person may not serve if he/she has engaged in appraising property for compensation in the preceding three years or has been an employee of the appraisal district in the preceding three years.

Section 6.03 is amended and in counties with populations of 120,000 or more a taxing unit with at least 5% of the vote must determine its votes by resolution at the first or second meeting after the date the chief appraiser delivers the ballot. That taxing unit must submit its resolution to the CAD not later than the 3rd day after the resolution is adopted. Applies to the election for board members for terms beginning January 1, 2022.

Hays CAD Board Member Election Hays CAD Board Member Nomination & Election Timetable 2025-2026/2027 Term of Office

Texas Property Tax Code, Section 6.03

Before October 1 (6.03e)

- (e) The chief appraiser shall calculate the number of votes to which each taxing unit is entitled and shall deliver written notice to each of those units of its voting entitlement The chief appraiser shall deliver the notice:
 - (1) to the county judge and each commissioner of the county served by the appraisal district;
 - (2) to the **presiding officer** of the governing body of each city or town participating in the appraisal district, to the **city manager** of each city or town having a city manager, **and** to the **city secretary or clerk**, if there is one, of each city or town that does not have a city manager;
 - (3) to the **presiding officer** of the governing body of each **school district** participating in the district **and** to the **superintendent** of those school districts; and
 - (4) to the **presiding officer** of the governing body of each **junior college district** participating in the district **and** to the **president**, chancellor, **or other chief executive officer** of those junior college districts.

Before October 15

(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 30

(j) The chief appraiser shall prepare a ballot, listing the candidates whose names were timely submitted under Subsections (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 taxing unit that is entitled to vote.

Before December 15

- (k) Except as provided by Subsection (k-1), the governing body of each taxing unit entitled to vote shall determine its **vote by resolution** and submit it to the chief appraiser.
- (k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships.

Before December 31

The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results to the governing body of each taxing unit in the district and to the candidates. The chief appraiser shall resolve a tie vote by any method of chance.

After January 1

Elected board members take the oaths of office at the first meeting and elect board officers.

TERM LENGTHS FOR APPOINTED AND ELECTED DIRECTORS

BOARD OF DIRECTORS	LENGTH OF TERM	BEGIN TERM	END TERM	# OF DIRECTORS	SB 2	EFFECTIVE IMMEDIATELY
APPOINTED DIRECTORS						
APPOINTED BY DECEMBER 15, 2023	1 YEAR	1/1/2024	12/31/2024	5	5.13(d)	The term of an appraisal district director serving on December 31, 2024 expires on January 1, 2025.
APPOINTED BY DECEMBER 31, 2024	1 YEAR	1/1/2025	12/31/2025	2	5.13(d)	Not later than December 31, 2024 taxing units shall appoint five directors to serve beginning January 1, 2025. Two shall be appointed to serve a term of one year.
APPOINTED BY DECEMBER 31, 2024	3 YEAR	1/1/2025	12/31/2027	3	5.13(d)	Not later than December 31, 2024 taxing units shall appoint five directors to serve beginning January 1, 2025. Three shall be appointed to serve a term of three years.
APPOINTED BY DECEMBER 31, 2025	4 YEAR	1/1/2026	12/31/2029	2	5.13(d)	Thereafter all appointed directors serve a term of four years.
APPOINTED BY DECEMBER 31, 2027	4 YEAR	1/1/2028	12/31/2031	3	5.13(d)	Thereafter all appointed directors serve a term of four years.
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ELECTED DIRECTORS						[A]
MAY 2024 UNIFORM ELECTION	2.5 YEAR	7/1/2024	12/31/2026	3	5 13(2)	Appraisal district directors (three) shall be elected beginning with the election May 2024, with an effective office date of July 1, 2024 that expires on December 31, 2026.
NOVEMBER 2026 GENERAL ELECTION	2 OR 4 YR	1/1/2027	varies	3		Following the initial election (May 2024) directors shall be elected beginning with the general election in November 2026, with an effective office date of January 1, 2027.
ALL DRAW LOTS TO DETERMINE 2 OR 4 YEARS	2 YEAR		12/31/2028	1	5.13(c)	At the January 2027 meeting elected directors draw lots to determine which shall serve a two year term and which two will serve a four year term.
THEREAFTER ALL SERVE 4 YEAR TERMS	4 YEAR	1/1/2027	12/31/2030	2	5.13(c)	Thereafter all shall serve four-year terms.
NOVEMBER 2028 GENERAL ELECTION	4 YEAR		12/31/2032	1	5.13(c)	Thereafter all shall serve four-year terms.
NOVEMBER 2030 GENERAL ELECTION	4 YEAR	1/1/2031	12/31/2034	2	5.13(c)	Thereafter all shall serve four-year terms.

PROPERTY TAX CODE 6.0301

CALCULATION OF VOTES FOR 2025 BOARD ELECTION

CODE	JURISDICTION		2023 TAX LEVY	VOTE PERCENTAGE	NUMBER OF VOTES
ACCD	AUSTIN COMMUNITY COLLEGE	\$	18,952,094.01	0.0263	132
CAU	CITY OF AUSTIN	\$	1,220,756.20	0.0017	8
CBC	VILLAGE OF BEAR CREEK	\$	75,235.00	0.0001	1
CBU	CITY OF BUDA	\$	10,094,138.90	0.0140	70
CDS	CITY OF DRIPPING SPRINGS	\$	3,354,878.53	0.0047	23
CHA	CITY OF HAYS	\$	21,623.93	0.0000	0
CKY	CITY OF KYLE	\$	30,194,883.83	0.0419	210
CMC	CITY OF MOUNTAIN CITY	\$	93,355.76	0.0001	1
CNI	CITY OF NIEDERWALD	\$	66,059.07	0.0001	0
CSM	CITY OF SAN MARCOS	\$	57,264,365.71	0.0795	398
CUH	CITY OF UHLAND	\$	315,657.28	0.0004	2
CWC	CITY OF WOODCREEK	\$	710,183.22	0.0010	5
GHA	HAYS COUNTY	\$	142,083,527.02	0.1973	986
RSP	SPECIAL ROAD	***		0.0000	0
SBL	BLANCO ISD	\$	984,877.66	0.0014	7
SCO	COMALISD	\$	594,362.81	0.0008	4
SDS	DRIPPING SPRINGS ISD	\$	123,748,497.64	0.1718	859
SHA	HAYS CISD	\$	197,620,041.14	0.2744	1372
SJC	JOHNSON CITY ISD	\$	1,318,234.19	0.0018	9
SSM	SAN MARCOS CISD	\$	92,348,539.32	0.1282	641
SWI	WIMBERLEY ISD	\$	39,115,488.04	0.0543	272
		\$	720,176,799.26	1.0000	5000

6.03(d)	Determining voting entitlement:						
1.	Divide the total dollar amount of property taxes imposed in the preceding year						
	by the sum of the total dollar amount of taxes imposed by each taxing jurisdiction						
	entitled to vote.						
2	Mulitply the quotient by 1000 and round to the nearest whole number.						
3.	Multiply that number by the number of directorships to be filled (5).						

	Report created 8/12/2024						
	Levy after 2023 Supplement #20						
***	Levy included with Hays County	\$ 9,229,743.97					