

BOARD OF TRUSTEES
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Special
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(A) Report Only Recognition

Presenter(s):

Briefly describe the subject of the report or recognition presentation.

(B) Action Item

Presenter(s): Ismael Mijares, Asst. Superintendent for Business & Finance
Deniz Brown, Tax Assessor-Collector

Briefly describe the action required.

CONSIDER AND TAKE APPROPRIATE ACTION ON THE REQUEST TO ADOPT RESOLUTION 2013/14-05 TO NOMINATE CANDIDATES TO SERVE AS BOARD OF DIRECTORS OF THE MAVERICK COUNTY APPRAISAL DISTRICT (MCAD)

(C) Funding source: Identify the source of funds if any are required.

(D) Clarification: Explain any question or issues that might be raised regarding this item.

THESE DIRECTORS WILL SERVE TWO-YEAR TERMS COMMENCING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2015. THE VOTING ENTITLEMENT FOR THE SCHOOL DISTRICT IS 2,823 VOTES WITH A MINIMUM OF 834 VOTES PER NOMINEE FOR THE SELECTION OF FIVE POSITIONS TO THE BOARD OF DIRECTORS OF THE MCAD. TO BE ELIGIBLE TO SERVE ON THE BOARD OF DIRECTORS, A PERSON MUST BE A RESIDENT OF THE APPRAISAL DISTRICT. THE NOMINATIONS ARE TO BE SUBMITTED TO THE CHIEF APPRAISER OF THE MCAD BY OCTOBER 15, 2013.

**MAVERICK COUNTY
APPRAISAL DISTRICT**



CHIEF APPRAISER
Victor R. Perry, RPA, RTA, CTA

MEMBERS OF THE BOARD

Ramon Ramirez - Chairman
Lupita Fuentes - Secretary
Isamari Villarreal
Luis Sifuentes
Rodolfo Lopez
Isidro De Los Santos, IV

September 26, 2013

Mr. Ignacio Saucedo
President of the Board of Trustees
Eagle Pass ISD
1420 Eidson Road
Eagle Pass, TX 78852

Dear Mr. Saucedo:

Pursuant to Section 6.03(d) of the Texas Property Tax Code this letter is to notify you that according to the formula provided by this section, the voting entitlement for the Eagle Pass ISD is **2,823 votes**. The calculation of votes is enclosed for your information.

The governing body of each taxing unit may nominate one candidate for each position to be filled which allows each taxing unit to nominate one (1) to five (5) members. The presiding officer of the governing body must submit the names of the unit's nominees by **written resolution** to my office by **October 15, 2013**. The address of the nominees should be included so that winners may be notified.

Attached are the eligibility requirements as provided by the Property Tax Code. Failure to comply with these requirements could jeopardize the actions approved by the Board.

I am also enclosing a copy of the selection procedures and Steps, which indicate the dates of the various steps. Please call me if you have any questions in this regard.

Sincerely,

A handwritten signature in black ink, appearing to read "Victor Perry", is written over a horizontal line.

Victor Perry, RPA, CTA
CHIEF APPRAISER

Enclosure(s)

Xc: ISD Superintendent

VP/amm

MAVERICK COUNTY APPRAISAL DISTRICT

PROCEDURES IN SELECTING DIRECTORS TO THE APPRAISAL DISTRICT

- STEP #1** Obtain prior year tax levies

- STEP #2** Before **October 1st**, the Chief Appraiser must calculate the number of votes for each voting unit.

- STEP #3** Before **October 1st**, the Chief Appraiser must notify each voting unit of the number of votes, it may cast.

- STEP #4** Before **October 15th**, the presiding officer of the unit submits the names of the nominees by written resolution to the Chief Appraiser.

- STEP #5** Before **October 30th**, the Chief Appraiser must prepare a ballot listing the nominees alphabetically by each candidate's last name.

- STEP #6** Before **December 15th**, each voting unit must cast its vote by written resolution and submit it to the Chief Appraiser.

- STEP #7** Before **December 31st**, the Chief Appraiser must count the votes and declare the candidates who received the largest vote totals.

SELECTION OF APPRAISAL DISTRICT DIRECTORS

20014-2015

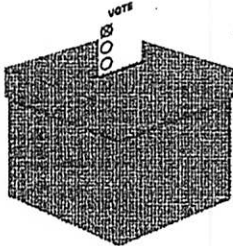
SEPTEMBER 26, 2013

2012 VOTE CALCULATION FOR THE APPOINTMENT OF DIRECTORS TO THE MAVERICK COUNTY APPRAISAL DISTRICT FOR A TWO YEAR TERM COMMENCING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2015

<u>TAX ENTITY</u>	<u>2012 TAX LEVY</u>	<u>%</u>	<u>VOTE</u>
Eagle Pass ISD	\$21,526,677.27	56.45 x 1000 x 5	2,823
Maverick County	11,298,309.09	29.63 x 1000 x 5	1,481
City of Eagle Pass	<u>5,310,243.23</u>	<u>13.92</u> x 1000 x 5	<u>696</u>
	\$38,135,229.59	100.00	5,000

Note: The minimum votes that a nominee may receive to be appointed are 834.

and right to nominate one candidate for director.¹⁹ All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year.²⁰ Before Aug. 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district.²¹ The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.²² The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.²³



The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts if applicable.²⁴ Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec.

15.²⁵ The five candidates who receive the largest cumulative vote totals become the board of directors.²⁶ The chief appraiser announces the new directors before Dec. 31.²⁷ Ties must be resolved by the chief appraiser by any method of chance.²⁸

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.²⁹ If the board of directors makes the proposal, then a voting taxing unit may veto the proposal by filing a resolution before Sept. 1.³⁰ If a participating taxing unit proposes a change, the change is adopted if three-fourths of the voting taxing units adopt resolutions providing for the change.³¹ A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before

¹⁹ Tex. Tax Code §6.03(f) and (h).

²⁰ Tex. Tax Code §6.03(h).

²¹ Tex. Tax Code §6.03(h).

²² Tex. Tax Code §6.03(h).

²³ Tex. Tax Code §6.03(h).

²⁴ Tex. Tax Code §6.03(j).

²⁵ Tex. Tax Code §6.03(k).

²⁶ Tex. Tax Code §6.03(k).

²⁷ Tex. Tax Code §6.03(k).

²⁸ Tex. Tax Code §6.03(k).

²⁹ Tex. Tax Code §6.031(a) and (b).

³⁰ Tex. Tax Code §6.031(a).

³¹ Tex. Tax Code §6.031(b).

Oct. 1 of a year in which members are appointed, or the resolution is ineffective.³²

Throughout the selection process, the Property Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.³³ However, the advice of legal counsel should be obtained in such situations.

Eligibility: To be eligible to serve on a board, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.³⁴ This residency requirement does not apply to a county TAC serving as a nonvoting director.³⁵

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.³⁶ Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board.³⁷

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.³⁸ The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.³⁹ This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.⁴⁰

A person is ineligible to serve on the board if the individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:

- an appraiser who appraises property for use in a proceeding under the Property Tax Code; or

³² Tex. Tax Code §6.031(c).

³³ Tex. Att'y Gen. Op. JM-166 (1984).

³⁴ Tex. Tax Code §6.03(a).

³⁵ Tex. Tax Code §6.03(a).

³⁶ Tex. Tax Code §6.03(a).

³⁷ Tex. Tax Code §6.03(a).

³⁸ Tex. Tax Code §6.035(a)(2).

³⁹ Tex. Tax Code §6.035(a)(2).

⁴⁰ Tex. Tax Code §6.035(e)(2).

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 consanguinity • Spouse • Spouse's parents • Spouse's children • Stepparents • Stepchildren 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Grandparents • Grandchildren • Brothers & sisters <p>By Affinity</p> <ul style="list-style-type: none"> • Spouses of relatives listed by consanguinity • Spouse's grandparents • Spouse's grandchildren • Spouse's brothers & sisters 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Great grandparents • Great grandchildren • Nieces & nephews • Aunts & uncles

- a person who represents property owners for compensation in proceedings under the Property Tax Code in the CAD.⁴¹

A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.⁴²

An individual is not eligible to be appointed to or to serve on the board of directors if an individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the CAD.⁴³ This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity governed by the Property Tax Code.⁴⁴ A CAD may not enter into a contract with a board member or with a business entity in which a member of the board has a substantial interest.⁴⁵ A taxing unit may not enter into a contract relating to the performance of an activity governed by the Property Tax Code with a board member in which the taxing unit participates or with a business entity in which a board member has a substantial interest.⁴⁶

An individual has "substantial interest" in a business entity if:

⁴¹ Tex. Tax Code §6.035(a)(1).
⁴² Tex. Tax Code §6.035(b).
⁴³ Tex. Tax Code §6.036(a).
⁴⁴ Tex. Tax Code §6.036(a).
⁴⁵ Tex. Tax Code §6.036(b).
⁴⁶ Tex. Tax Code §6.036(c).

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.⁴⁷



Term of Office and Vacancy: CAD directors serve two-year terms.⁴⁸ Each term begins on Jan. 1 of an even-numbered year.⁴⁹ The two-year term of office does not apply to the county TAC who serves as a nonvoting director.⁵⁰

Voting taxing units may adopt staggered one and two-year terms.⁵¹ To adopt staggered terms, taxing units must take two actions.⁵² First, at least three-fourths of the voting taxing units are required to adopt resolutions for staggered terms.⁵³ Second, the voting taxing units must have changed the method for appointing members to end cumulative voting (casting all or part of the votes to which the taxing unit is entitled). These two actions may be proposed concurrently.⁵⁴

⁴⁷ Tex. Tax Code §6.036(d).
⁴⁸ Tex. Tax Code §6.03(b).
⁴⁹ Tex. Tax Code §6.03(b).
⁵⁰ Tex. Tax Code §6.03(b).
⁵¹ Tex. Tax Code §6.034(a).
⁵² Tex. Tax Code §6.034(a).
⁵³ Tex. Tax Code §6.034(a).
⁵⁴ Tex. Tax Code §6.034(a).

RESOLUTION 2013/14-05 FOR THE NOMINATION OF CANDIDATES TO THE BOARD OF DIRECTORS OF THE MAVERICK COUNTY APPRAISAL DISTRICT.

WHEREAS, the Property Tax Code, Chapter 6, Subchapter A, Section 6.03 (g), provides that each taxing unit in a county that is entitled to vote may nominate, by resolution adopted by its governing board, one candidate of each position to be filled on the board of directors of the county's appraisal district; and

WHEREAS, the Board of Trustees of the Eagle Pass Independent School District is entitled to vote, and it wishes to nominate candidates for positions to be filled on the Board of Directors of the Maverick County Appraisal District;

THEREFORE, BE IT RESOLVED THAT:

1. All of the above paragraphs are incorporated and made a part of this resolution; and
2. The Board of Trustees nominates the following persons for positions to be filled on the Board of Directors of the Maverick County Appraisal District:

A. _____

B. _____

C. _____

D. _____

E. _____

3. The President of the Board of Trustees is authorized and directed to submit these nominees of the Eagle Pass Independent School District to the Chief Appraiser of the Maverick County Appraisal District by delivering a copy of Resolution to the Chief Appraiser.
4. This Resolution shall become effective from and after its passage.

On the motion of Trustee _____, and seconded by Trustee _____, the above Resolution nominating persons to serve on the Maverick County Appraisal District was adopted, and it was so ordered.

THE STATE OF TEXAS

COUNTY OF MAVERICK

I, Lupita Fuentes, Secretary of the Board of Trustees of Eagle Pass Independent School District, do hereby certify that the foregoing is a true and correct copy of Resolution 2013/14-05 presented in written form and passed by a majority vote of the Board of Trustees at the meeting duly posted and noticed under the Texas Open Meetings Act and held on OCTOBER 8, 2013.

WITNESS MY HAND this the 8TH day of October, 2013.

Secretary, Board of Trustees
Eagle Pass Independent School District

SUBSCRIBED AND SWORN TO AND BEFORE ME this _____ day of October, 2013.

Notary Public
Eagle Pass, Maverick County, Texas.

Sec. 6.03. Board of Directors.

(a) The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by this section. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a nonvoting director. The county assessor-collector is ineligible to serve if the board enters into a contract under Section 6.05(b) or if the commissioners court of the county enters into a contract under Section 6.24(b). To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director 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.

(b) Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning on January 1 of even-numbered years.

(c) Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. Conservation and reclamation districts are not entitled to vote unless at least one conservation and reclamation district in the district delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year. On receipt of a request, the chief appraiser shall certify a list by June 15 of all eligible conservation and reclamation districts that are imposing taxes and that participate in the district.

(d) The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district.

(e) The chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and reclamation district is entitled and shall deliver

written notice to each of those units of its voting entitlement before October 1 of each odd-numbered year. The chief appraiser shall deliver the notice:

(1) to the county judge and each commissioner of the county served by the appraisal district 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; and

(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.

(f) The chief appraiser shall calculate the number of votes to which each conservation and reclamation district entitled to vote for district directors is entitled and shall deliver written notice to the presiding officer of each conservation and reclamation district of its voting entitlement and right to nominate a person to serve as a director of the district before July 1 of each odd-numbered year.

(g) 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 before October 15.

(h) Each conservation and reclamation district entitled to vote may nominate by resolution adopted by its governing body one candidate for the district's board of directors. The presiding officer of the conservation and reclamation district's governing body shall submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year. Before August 1, the chief appraiser shall prepare a nominating ballot, listing all the nominees of conservation and reclamation districts alphabetically by surname, and shall deliver a copy of the nominating ballot to the presiding officer of the board of directors of each district. The board of directors of each district shall determine its vote by resolution and submit it to the chief appraiser before August 15. The nominee on the ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district if the nominee received more than 10 percent of the votes entitled to be cast by all of the conservation and reclamation districts in the appraisal district, and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(i) If no nominee of the conservation and reclamation districts receives more than 10 percent of the votes entitled to be cast under Subsection (h), the chief

appraiser, before September 1, shall notify the presiding officer of the board of directors of each conservation and reclamation district of the failure to select a nominee. Each conservation and reclamation district may submit a nominee by September 15 to the chief appraiser as provided by Subsection (h). The chief appraiser shall submit a second nominating ballot by October 1 to the conservation and reclamation districts as provided by Subsection (h). The conservation and reclamation districts shall submit their votes for nomination before October 15 as provided by Subsection (h). The nominee on the second nominating ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(j) Before October 30, the chief appraiser shall prepare a ballot, listing the candidates whose names were timely submitted under Subsections (g) and, if applicable, (h) or (i) 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.

(k) The governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(l) If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The 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 elect by majority vote of its members one of the nominees to fill the vacancy.

(m) If a school district participates in an appraisal district in which the only property of the school district located in the appraisal district is property annexed to the school district under Subchapter C or G, Chapter 41, Education Code, an individual who does not meet the residency requirements of Subsection (a) is eligible to be appointed to the board of directors of the appraisal district if:

(1) the individual is a resident of the school district; and

(2) the individual is nominated as a candidate for the board of directors by the school district or, if the taxing units have adopted a change in the method of appointing board members that does not require a nomination, the school district appoints or participates in the appointment of the individual.

Added by Acts 1979, 66th Leg., p. 2224, ch. 841, § 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 120, ch. 13, §§ 15, 167(a), eff. Aug. 14, 1981; Acts 1987, 70th Leg., ch. 59, § 1, eff. Sept. 1, 1987; Acts 1987, 70th Leg., ch. 270, § 1, eff. Aug. 31, 1987; Acts 1989, 71st Leg., ch. 1123, § 2, eff. Jan. 1, 1990; Acts 1991, 72nd Leg., ch. 20, § 15, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., ch. 371, § 1, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 347, § 4.06, eff. May 31, 1993; Acts 1997, 75th Leg., ch. 165, § 6.73, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1039, § 2, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 705, § 1, eff. Jan. 1, 2000; Acts 2003, 78th Leg., ch. 629, § 1, eff. June 20, 2003.

Cross References:

Changes in board membership or selection, see Sec. 6.031.

County tax assessor-collector, see Sec. 6.21.

Recall of members of board of directors, see Sec. 6.033.

Optional staggered terms for board of directors, see Sec. 6.034.

Meetings, organization, and compensation for board of directors, see Sec. 6.04.

Oath of office, see art. XVI, Sec. 1, Tex. Const.

Notes:

A municipal utility district may not challenge the constitutionality of Sec. 6.03(c), (d), (f), (h), and (i) on equal protection and due process grounds as those rights vest in persons only. Even if individuals joined in a suit with a MUD are considered persons, not district directors, the personal rights of equal protection and due process are not infringed by the Property Tax Code. *Colony Municipal Utility District No. 1 of Denton County v. Appraisal District of Denton County*, 626 S.W.2d 930 (Tex. App.-Denton 1982, writ ref'd n.r.e.).

Under the provisions of Tax Code Sections 6.03(a) and 6.04(a), an assessor-collector who is a nonvoting member of an appraisal district board is counted in determining the presence of a quorum. Such individual may in turn serve as chairman or secretary of the board. An appraisal district board may determine by rule whether to permit the assessor-collector to make and second motions. Attorney General Opinion DM-160 (1992) is overruled to the extent that it conflicts with this conclusion. Op. Tex. Att'y Gen. No. JC-0580 (2002).

The common law doctrine of incompatibility does not bar a director of an appraisal district from contracting under Sec. 6.30 of the tax code with a local political subdivision to collect its delinquent taxes. An attorney who has contracted with a taxing unit to collect its delinquent taxes is not an "employee" under Sec. 6.03. Op. Tex. Att'y Gen. No. JM-1060 (1989). Section 6.036, however, would bar an attorney who collects delinquent taxes for a taxing unit from serving on the board of directors.

The procedure for selecting members of appraisal district boards of directors is not governed by the Texas Election Code. Dates set out in Sec. 6.03(f) and (g) are directory and not mandatory. A written communication concerning votes of the taxing unit must be submitted to the county clerk. The county clerk has neither duty nor authority to determine nominees' qualifications. A unit may not cast its voting entitlement for a person other than one nominated and named on the ballot, and the county clerk lacks authority to include any such vote in declaring election results. Op. Tex. Att'y Gen. No. JM-166 (1984).

The first election for board of directors of a property tax appraisal district should be held in Fall 1979, and incorporated villages may participate in the election. A county clerk has no authority to require taxing units to provide information on their tax collection and related matters to determine

voting entitlement. The State Property Tax Board lacks authority to make rules clarifying the procedure for electing the appraisal district board of directors. The Harris County Board of School Trustees is not eligible to vote for directors of the appraisal district nor are community junior colleges eligible Tex. Att'y Gen. No. MW-126 (1980).