

**BOARD OF EDUCATION  
BEEVILLE INDEPENDENT SCHOOL DISTRICT**

Agenda Item No. \_\_\_\_\_

Date: November 13, 2007

Subject: Consideration and possible action  
on electing the Board of Directors  
of the Bee County Appraisal  
District

Submitted by: Linda O'Connell

Related Pages: 10

Supt's Approval: \_\_\_\_\_

**Action**

**BACKGROUND INFORMATION:**

It is time to elect the Board of Directors of the Bee County Appraisal District. Two years ago, we cast all votes for Gary Jones. We can cast all of our votes for one candidate or can cast part of them for one candidate or split the votes between more than one.

**ITEMS ADDRESSED:**

Vote for Board of Directors of the Bee County Appraisal District

**RECOMMENDED ACTION:**

Distribute votes to candidates the board feels will support BISD's nomination for the Board of Directors in the appointment process that will take place in January, 2008.

**BUDGETARY INFORMATION:**

None

**BEE COUNTY APPRAISAL DISTRICT**  
**401 N. WASHINGTON**  
**BEEVILLE, TEXAS 78102**  
**361-358-0193**  
**FAX 361-362-0140**

**OFFICIAL BALLOT**  
**BOARD OF DIRECTORS**  
**BEE COUNTY APPRAISAL DISTRICT**

**DUE BACK BY NOVEMBER 15, 2007**

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<i>PAULINE RABE</i>	_____	<i>VOTES</i>
<i>JESSY T. GARZA</i>	_____	<i>VOTES</i>
<i>PATRICIA (PATTY) MCCANN</i>	_____	<i>VOTES</i>

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***S.B. 621, SECTION 6.03 (G) REQUIRES THE ABOVE ACTION BE TAKEN BY RESOLUTION, THEREFORE, PLEASE ATTACH A COPY OF YOUR RESOLUTION TO THIS BALLOT, AND RETURN IT TO THE BEE COUNTY APPRAISAL DISTRICT, 401 N. WASHINGTON, BEEVILLE, TEXAS 78102.***

***THE GOVERNING BODY OF THE TAXING UNIT MAY CAST ALL OF ITS VOTES FOR THE ONE CANDIDATE OR DISTRIBUTE THEM AMONG ANY NUMBER OF CANDIDATES.***

**Bee County Appraisal District**  
**401 N Washington**  
**Beeville Texas 78102**  
(361) 358-0193



October 25, 2007

Beeville ISD  
Attention Dr. Hardwick

Dear Dr Hardwick,

Enclosed you will find a ballot that contains the nominees for Board of Directors for the Bee County Appraisal District. As per my calculations, Beeville ISD is entitled to cast 1873 votes. You may cast all 1873 votes for one candidate or divide them between all three candidates.

Would you please post this to the next available School Board meeting, because all of the votes need to be in by November 15, 2007.

Thank you for your time and consideration, and if you have any questions feel free to contact me.

Sincerely,

  
Bruce Martin

**votes for 2008 election**

<b>TAXING ENTITY</b>	<b>%</b>	<b>VOTES</b>
Bee county	22.34%	1117
Beeville ISD	37.47%	1873
Pawnee ISD	10.89%	534
Pettus ISD	7.66%	384
Skidmore ISD	7.88%	394
City Of Beeville	10.40%	520
Three Rivers ISD	2.77%	139
Mathis ISD	0.51%	26
Refurio ISD	0.24%	12
<b>TOTAL</b>	<b>100.00%</b>	<b>5000</b>

# Selection of Appraisal District Directors

1989

It is time once again for the county, cities and towns, and school districts in your appraisal district to select appraisal district directors. These directors will serve two-year terms beginning January 1, 1990.

Section 6.03, Property Tax Code, establishes the selection process for appraisal district directors. This process is not an "election" governed by the Texas Election Code but an independent procedure unique to the property tax system. This pamphlet describes the following features of the selection process:

- the qualifications for serving as an appraisal district director;
- the voting process;
- a sample calculation of the number of votes a taxing unit may cast in selecting directors;
- a sample worksheet for calculating the votes;
- an explanation of how taxing units may change the selection process; and
- a list of each voting taxing unit's responsibilities.

This pamphlet also describes two new changes passed by the 71st Legislature that affect the selection process:

- A person may not serve as director if closely related to anyone in the appraisal district business or if related to anyone who represents owners in the district, or if the person has an interest in a business that contracts with the district or a taxing unit. A chief appraiser may not employ someone closely related to a member of the board of directors (House Bill 432).
- Conservation and reclamation districts will be entitled to vote for directors under certain circumstances after January 1, 1990 (House Bill 2301).

Some appraisal districts have decided that directors will serve staggered terms. Other districts have changed the number of directors or the method of selecting them. If you are such a district, you will need to review how your selection process is different.

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## Director Qualifications

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An appraisal district director must reside in the appraisal district for at least two years immediately preceding the date he or she takes office.

A person may serve on the governing body of a taxing unit in the appraisal district—that is, a city councilman, school board trustee, county commissioner, or other board member—and still be eligible to serve as a director. The common-law doctrine of incompatibility (holding offices that have conflicting demands on the holder) does not prohibit the same person from holding both offices. There is no limit to the number of elected officials that may serve on the board.

An *employee* of a taxing unit in the appraisal district is not eligible to serve as a director. The only time that a taxing unit's employee may serve is if that employee is also an elected official. For example, a city councilman who is employed as the school business manager may serve as a director.

A new law change, effective September 1, 1989, add provisions to the Tax Code which prohibit nepotism and conflict of interests for appraisal district directors and chief appraisers. These provisions are detailed on page 7.

In considering individuals to serve as directors, taxing units should look for expertise in such areas as accounting, finance, management, personnel administration, contracts, computers, real estate, or taxation. A new law change requires the board of directors to meet not less often than once each calendar quarter (House Bill 432).

## The Selection Process— Step-by-step

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A board of five directors governs each county appraisal district. The county, cities and towns, and school districts participating in the district nominate and select directors. Incorporated villages are considered part of "cities and towns" and also vote.

A new law change, effective January 1, 1990, will entitle conservation and reclamation districts (municipal utility districts, water districts, etc.) to vote under certain circumstances. The upcoming director elections will not be affected however. This new law will be discussed in detail in the 1991 version of this pamphlet.

Other taxing units—junior colleges, hospital districts, and other special districts participating in the appraisal district—may not vote for directors. The Property Tax Code permits appraisal districts to change the procedure for appointing directors. This part of the pamphlet discusses the normal process described in the tax code. A later selection discusses how the appointment process can be changed.

### Chief appraiser's duties

The chief appraiser calculates the number of votes for each taxing unit, receives nominations for direc-

tors, prepares the ballot, counts the votes, and announces the winners.

Throughout the selection process, the Property Tax Code specifies dates for action by the chief appraiser and the voting units. These dates are directory and not mandatory—that is, minor delays in the nominations or voting process may be ignored. A nomination made a day or two after the statutory deadline is still a valid nomination unless the chief appraiser has already prepared and distributed the ballot. Similarly, a vote delivered to the chief appraiser after the deadline for submission is not void unless the winners have been announced. Under the law, officials must be in substantial compliance with the process. Op. Tex. Att'y Gen. No. JM-166 (1984).

The following steps outline the chief appraiser's duties.

### Step 1: obtain current 1988 tax levy

The number of votes allocated to a voting unit is based on the ratio of its tax levy to the total tax levy of all voting units. The chief appraiser uses the most recent official tabulation of each voting unit's 1988 levy. This is the amount *levied* not the amount col-

lected by the voting unit.

If a multicounty unit has chosen only one appraisal district, that appraisal district uses all of the tax levy in calculating the unit's votes. If a taxing unit participates in several appraisal districts, the chief appraiser uses only the tax levied in his appraisal district.

The chief appraiser also should find out if any voting unit plans to change appraisal districts.

The county tax levy includes taxes for the general fund, farm-to-market roads, flood control, and special road and bridge funds.

Further, the chief appraiser *does not* include payments received in lieu of taxes in the tax levy of a voting unit, since by definition such payments do not constitute tax levies.

#### Step 2: calculate votes for each voting unit

By September 29, 1989, the chief appraiser must calculate the number of votes for each voting unit. To determine the votes, the chief appraiser must:

1. divide the amount of 1988 property taxes imposed by each unit by the total amount of 1988 property taxes imposed by all voting units;
2. multiply the quotient in No. 1 by 1,000 and round to the nearest whole number; and
3. multiply the whole number in No. 2 by the number of seats on the appraisal district board that will be filled.

The formula looks like this:

$$V = U / T \times 1,000 \times D$$

V = the number of votes for a given voting unit.

U = the amount of 1988 property taxes imposed by the given voting unit.

T = the total amount of 1988 property taxes imposed by all voting units within the appraisal district.

D = the number of directors that will be selected this year (ordinarily five, unless the number of directors has increased.)

A sample calculation and a worksheet for determining the votes appears below.

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### Sample Calculation of Votes to Select Five Directors

	TAX LEVY	Percentage	Votes Number
1. County A	\$1,500,000	20.0%	1,000
2. City B	500,000	6.7%	335
3. Town C	200,000	2.7%	135
4. School District AA	4,000,000	53.3%	2,665
5. School District BB	1,000,000	13.3%	665
6. School District CC	300,000	4.0%	200

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### Worksheet for Calculating Votes

$$\text{Unit's Levy} \div \text{Total Levy} \times 1,000 \times \text{Number of Seats} = \text{Number of votes}$$

Totals:



### Step 3: notify each voting unit

By September 29 the chief appraiser must notify each voting taxing unit of the number of votes it may cast. The chief appraiser will send a notice of the votes to the following individuals:

- for the county, to the county judge and each county commissioner;
- for a city or town, to the mayor and to the city manager, city secretary, or city clerk (as applicable);
- for a school district, to the school board president and school superintendent.

### Step 4: receive director nominations

Each voting unit may nominate one candidate for each position to be filled. Thus, the unit may nominate from one to five candidates, provided the board of directors consists of five members. The unit may nominate more candidates if the size of the board has been increased.

The presiding officer of the unit submits the names of the nominees by written resolution to the chief appraiser by October 16. The presiding officer should include the addresses of the nominees so that the chief appraiser can notify the winners.

The chief appraiser has neither the authority nor the duty of investigating or judging the qualifications of the nominees.

### Step 5: prepare the ballot

Before October 30, the chief appraiser must prepare a ballot listing the nominees alphabetically by

each candidate's last name. The chief appraiser must deliver a copy of this ballot to the presiding officer of the governing body of each voting unit.

### Step 6: cast the votes

Each voting unit must cast its vote by written resolution and submit it to the chief appraiser by November 14. The unit may cast all its votes for one candidate or may distribute the votes among any number of candidates.

Some voting units may have enough votes to select several directors to the board. To share representation on the board, several units may wish to vote for the same candidate.

A voting unit must cast its votes for a person nominated and named on the ballot. There is no provision for write-in candidates. The chief appraiser may not count votes cast for someone not listed on the official ballot.

### Step 7: announce the winners

The chief appraiser must count the votes and declare the candidates who received the largest vote totals by November 30. The chief appraiser notifies all taxing units (voting and nonvoting) and all the candidates (winners and losers) of the outcome.

If a tie occurs, the chief appraiser must resolve it through any method of chance. Methods of chance include such actions as flipping a coin, drawing straws, drawing a black bean, drawing names from a hat, and so forth.

## Vacancies on the Board

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If a vacancy on the board of directors occurs, the remaining board members must choose a replacement from a list of nominees selected by the voting units.

Each voting unit may nominate a candidate as a replacement. It must submit the name of its nominee to the chief appraiser within 10 days after notification

of the vacancy by the board of directors.

Within the next five days, the chief appraiser prepares and delivers a list of the nominees to the board of directors. From this list, the board will select a person by majority vote for the vacancy.

## Changing the Selection Process

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Section 6.031, Property Tax Code, allows appraisal districts to change the method of selecting directors. One method allows the existing appraisal board to change the number of directors or the method of se-

lection, or both, subject to veto by any voting unit.

A second option is called the "three-quarters rule" because at least three-quarters of the voting units must decide to change the process.



### First option: unanimous consent

The appraisal district board may increase its number of directors to a maximum of 13 or change the selection procedure or both. To do so this year, the directors must pass a resolution stating the change and send it to all taxing units in the appraisal district by August 14, 1989.

Any voting unit—county, city or town, or school district—may veto the change by adopting a resolution of opposition and filing it with the board of directors by August 31.

Upon receipt of a veto resolution, the board of directors must notify all taxing units in writing by September 14. This deadline allows sufficient time for taxing units to invoke the second option—the three-quarters rule.

### Second option: three-quarters rule

The second option allows three-quarters of the voting units to increase the number of directors or change the selection procedure by written resolution. However, there are limitations on changes allowed under this second option.

1. A voting unit that holds a majority of the votes in the normal selection process may not have its voting strength reduced to less than a majority unless its adopts a resolution supporting the change.

For example, a school district with 85 percent of all calculated votes must agree to any proposed change that decreases its voting percentage to less than 50 percent of all votes. If the school does not agree, the new method is void, even if approved by three-quarters of the remaining units.

2. No unit's voting strength may be reduced to less than one half of the number of votes it holds in the normal selection process without its consent, unless the unit's appraisal district budget allocation is reduced in the same proportion as its voting strength.

For example, a city has 40 percent of all calculated votes and does not support the resolution to change the selection process. The new method can reduce that city's voting strength to 20 percent without any budget adjustment. However, if the new method reduces the strength to less than 20 percent, then the appraisal district reduces the city's budget allocation by the same proportion.

3. The procedure may not be used to expand the types of units that vote.

### Steps for changing the selection process

Before October 2, 1989, at least three-quarters of the voting units must adopt and file their resolutions with the chief appraiser for changing the selection process. By October 4, the chief appraiser determines whether a sufficient number of voting units have adopted the resolution to change the selection process. If this is the case, the chief appraiser must notify taxing units of the change before October 10.

Once adopted, any replacement procedure remains in effect for subsequent elections until:

1. the resolution changes in accordance with the requirements and provisions of Sec. 6.031 (the statute for changing the process); or
2. a majority of the voting units rescind the resolution that approved the change.

## Summary:

## Tasks for Voting Units in the Selection Process

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The governing bodies of the voting units have certain responsibilities in selecting directors. The governing body of each voting unit must do the following:

1. File a resolution with the chief appraiser before October 2 if the unit wishes to change the selection process.
2. File a resolution of opposition with the board of directors by August 31 if the unit objects to a change in the selection process that the board of directors has made.
3. Nominate one candidate for each position on the

board of directors. Submit the names and addresses of the nominees to the chief appraiser by October 16.

4. Cast votes for any of the candidates on the ballot. Send the resolution to the chief appraiser by November 14.
5. Nominate a person to fill a vacancy on the board of directors within 10 days after notice of the vacancy. Send the name of the nominee to the chief appraiser.

## Recalling a Director

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A voting unit may begin a recall of an appraisal tempt to recall a director appointed under the normal selection process (Sec. 6.03), if the unit voted for the director when the director was appointed.

The unit must file a written resolution with the chief appraiser stating that the unit requests the recall of that director. The unit may cast its votes for recall at the same time. It may cast the same number of votes that it cast for the appointment of that director.

Again, all action must take place in an open meeting.

### Notice and vote

Within 10 days after the filing of a resolution, the chief appraiser notifies each voting unit that a taxing unit has initiated a recall. This gives each voting unit notice of the recall attempt.

Only a voting unit that voted for that director may participate in the recall. Each voting unit receives the same number of votes in the recall as it cast in the appointment process. The unit must file a written resolution with the chief appraiser. Within 30 days after the date the resolution is filed, the taxing units may cast their votes.

### Outcome of recall

Within 10 days after this 30-day recall period, the chief appraiser counts the votes. If the number of votes in favor of the recall equals or exceeds a majority of the votes cast for a director's appointment, that director is recalled and ceases to be a member of the board immediately.

The chief appraiser sends written notice to the chairman of the appraisal district board and to the voting units that voted in the recall process. If the board chairman is recalled, the chief appraiser must also notify the board secretary about the outcome.

## Staggered Terms for Directors

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Taxing units that have changed the method of selecting directors, may also authorize staggered terms. Under staggered terms half of the appraisal district directors' terms expire each year.

Staggered terms apply only where the the selection method eliminates cumulative voting. Voting units may concurrently propose staggered terms and elimination of cumulative voting.

### Appointing a successor

election will participate in appointing a new director. Each unit receives the same number of votes that it originally cast in appointing the recalled director.

Each unit may nominate one candidate by written resolution. The taxing unit's presiding officer submits the resolution to the chief appraiser within 30 days after notification of the successful recall. Within 15 days after this 30-day period, the chief appraiser lists the candidates alphabetically by last name on a ballot and delivers the ballot to each voting unit.

The voting unit has 15 days to vote and return the ballot. Within 15 days after this 15-day period, the chief appraiser counts the votes and announces the winner. The chief appraiser resolves a tie vote through any method of chance.

The chief appraiser submits the result to the appraisal district board chairman, to all taxing units in the appraisal district, and to the candidates.

### Recall under changed election rules

If the appraisal district has changed its method of selecting the directors, only the units that voted or participated in the appointment of a director may recall that director and appoint a new one. A majority of these units may adopt any method by resolution to appoint the new director.

For example, the selection procedure may allow a school district to choose a director. The school district determines the method of recall for that director and the appointment of a successor. However, if selection is through cumulative voting, then the recall and appointment method must provide each taxing unit with the same number of votes both in the recall and in the appointment that it originally cast for the director.

### Action by voting units

To authorize staggered terms next year, three-quarters of the voting units must file written resolutions with the chief appraiser by September 29.

### Action by chief appraiser

By October 4, 1989, a the chief appraiser determines whether a sufficient number of voting units

have filed valid resolutions for staggered terms. Before October 10, the chief appraiser notifies all taxing units of the change to staggered terms.

### Setting staggered terms

If adopted, staggered terms become effective January 1, 1990. All directors take office on that date. At the earliest practical date after January 1, the directors determine by lot who will serve one-year terms and two-year terms. If the board consists of an even number of directors, then one-half of the board serves each length of term. If the board consists of an odd number, the number of members to serve two-year terms exceeds the number to serve one-year terms by one.

After this initial year, the appraisal district selects directors annually for those directors whose terms expire during that year. All new directors serve two-year terms once the initial one-year terms expire.

If the appraisal district changes the size of the board, the resolution must specify the number of terms beginning in even-numbered years and those in odd-numbered years, with a difference of no greater than one.

### Filling a vacancy

If a vacancy occurs on the board of directors with staggered terms, the taxing unit that originally nominated that director appoints the replacement by written resolution.

### Ending staggered terms

Under the normal selection process, a majority of the voting units may rescind staggered terms. These units must file rescinding resolutions with the chief appraiser by September 29, 1989. If voting units file the required number of resolutions, then the chief appraiser notifies all taxing units of the change.

The terms of all directors serving at the time of the rescission expire on January 1, 1990. Voting taxing units will appoint the entire board of directors to take office on January 1 for two-year terms.

Finally, if the appraisal district adopts or rescinds a change in the method of selecting directors to a method involving cumulative voting, then the change has the same effect as rescinding staggered terms.

## Conflict of interest and nepotism laws

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Effective September 1, 1989, House Bill 432 adds several sections to Chapter 6 of the Property Tax Code. Under the new Sec. 6.035, a board member or chief appraiser is barred from serving if the member or appraiser is related to a person who is in the business of appraising property or represents property owners in proceedings in the appraisal district. A member or appraiser may not be related to anyone within the second degree by consanguinity (blood) or affinity (marriage). These persons are: spouse; children; brothers and sisters; parents; grandparents; grandchildren; aunts and uncles; and brothers-in-law and sisters-in-law. The spouse's relative in the same degree are included. This section includes criminal penalties.

A person is also ineligible to serve as a board member if he or a business that he has a substantial interest in enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. A substantial interest exists where the person and the person's spouse have a combined ownership of at least 10 percent of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. These new laws can be found in Secs. 6.036 and 6.05.

An appraisal district or taxing unit participating in the district may not enter into a contract with a board member or with a business that the member has a substantial interest in. In most cases, disqualification from serving is not effective for persons already serving until their term is finished.

A chief appraiser may not employ anyone related to a board member within the second degree by affinity or the third degree by consanguinity. In addition, the chief appraiser may not refer a person for a property appraisal, whether or not there is compensation involved. An appraisal performed by the chief appraiser in a private capacity or by a person related in the second degree by consanguinity or affinity may not be used as evidence in a protest, challenge, or appeal. Criminal penalties are included.

An appraisal district may not employ or contract with an individual or an individual's spouse who is related to the chief appraiser within the first degree by consanguinity or affinity. Additionally, the general nepotism statute, Art. 5996a, VTCS, applies to the chief appraiser. There is no exception for related persons employed prior to the effective date.