



**Dallas Central
Appraisal District**

Date: August 23, 2024

To: David Caviness, President, Coppell ISD | Place5@coppellisd.com
Sent Via Email

From: Shane Docherty, Executive Director/Chief Appraiser

Re: Election/Appointment of Members to Board of Directors of the Dallas Central Appraisal District
Number of Votes Allocated To: Coppell ISD is 115

Senate Bill 2 (or “SB 2”), enacted by the 88th Texas Legislature during its Second Called Session, amended several sections of the Texas Property Tax Code regarding the composition of the board of directors for appraisal districts in counties with a population of 75,000 or more (a “populous county”). Dallas County is a ‘populous county’. Specifically, Article V, Section 5.03 of SB 2 added Section 6.0301 to the Tax Code that sets forth the amendments relating to the composition and method of selection of appraisal district boards of directors in populous counties. Article V of SB 2 will become effective July 1, 2024, and Sections 5.04 and 5.13 of SB 2 became effective on October 12, 2023.

Section 6.0301 of the Texas Property Tax Code provides that an appraisal district in a populous county shall be governed by a board of nine (9) directors composed of both appointed and elected directors. Five (5) of the directors are to be appointed by the taxing units that participate in the district in the manner as previously prescribed by Section 6.03 of the Tax Code (the “levy method”), and three (3) directors are to be 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 tax assessor-collector serves as a voting ex officio member.

SB 2 required the first election for elected directors for districts within populous counties be held on the uniform election date in May 2024. The three (3) additional Board members were elected as a result of the May 4, 2024 election, became a part of the Dallas CAD Board of Directors and the Dallas County Tax Assessor/Collector became a voting ex officio member effective July 1, 2024.

Prior to 2024 and pursuant to the provisions of the Texas Property Tax Code in 1979, the agencies of Greater Dallas County agreed to change the manner in which board representatives were chosen. *By special provision of the Property Tax Code, it was decided that the City of Dallas, Dallas ISD and Dallas County would each appoint one (1) member each and the remaining two (2) candidates would be elected by all Suburban Cities (excluding Dallas) and all Suburban School Districts (excluding Dallas ISD). Each group, Suburban Cities and Suburban Schools, could nominate one candidate for their respective group and vote from among the nominations to elect by majority vote (one vote per entity) one (1) member to represent the Suburban Cities and one (1) member to represent the Suburban School Districts.* This method of appointment and election of the Board members no longer applies with the passage of Senate Bill 2.

Effective January 1, 2025, the five (5) appointed board of directors will be elected according to Tax Code Section 6.03, or the “Levy Method”. 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. There are 5,000 total votes to be allocated based on each taxing unit’s tax levy as compared to the total levy for all taxing units. Each taxing unit eligible to vote and participate in the appointment process may nominate up to five candidates for the Dallas CAD Board of Directors.

The five directors appointed by the taxing units serve staggered four-year terms beginning on January 1st of every other even-numbered year. To provide for the transition for the staggered terms, two (2) directors must be appointed to serve a term of one year, and three (3) directors shall be appointed to serve a term of three years. Thereafter, all appointed directors serve four-year terms. Following the election the Chief Appraiser in conjunction with the elected directors will draw lots to determine which two (2) directors serve a term of one year.

The first step in this process is for the Chief Appraiser to calculate the voting entitlement of each taxing unit that is entitled to vote and notify the county judge and each county commissioner, the presiding officer of each city/town, city manager or city secretary, the presiding officer of each school district and the school district superintendent, the presiding officer of the college district, the college president, chancellor or other chief executive officer of the college district. In addition to your taxing unit’s votes being provided in the Subject line of this memo, I have included an attachment showing the number of votes for each county, city, school district and college district that is entitled to vote.

The **next step** is the nomination of the candidates. A taxing unit is not required to submit nominations, but if it chooses to do so, **the nomination may be made only by a resolution** adopted by the governing body and submitted to the Chief Appraiser **before October 15, 2024**. For your convenience, a sample resolution for nomination is included with this notification. Please include the full name and address of each candidate nominated in the resolution.

You may provide each individual you are considering for nomination with a copy of the attached Nominee Information Questionnaire for them to complete. The Questionnaire will provide information to the taxing unit and help ensure the nominees meet the eligibility requirements for a Board of Director position. The nominated candidate needs to submit a biography or resume to be used by the other taxing entities in determining and casting their votes on the ballot.

The Chief Appraiser will, before October 30, prepare and submit a ballot of the timely submitted nominees to each taxing unit that is eligible to vote. The governing body of each taxing unit entitled to vote shall submit a resolution casting its votes to the Chief Appraiser before December 15 (since December 15 is a Sunday the due date is extended to the next day that is not a Saturday, Sunday or holiday) The governing body of the taxing unit entitled to vote may cast all of its votes for one candidate or distribute them among the candidates for any number of the director positions. The Chief Appraiser will then count the votes and declare the five candidates who received the largest cumulative votes as elected and submit the results before December 31, 2024 to each of the taxing unit and to the candidates.

Below is the calendar for the appointment process as prescribed by Texas Property Tax Code Section 6.03.

Before October 1: In accordance with Texas Property Tax Code Section 6.03(d) and (e), the chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and

reclamation district [i.e. special district] is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1, 2024 (normally of each odd-number year).

Before October 15: In accordance the Texas Property Tax Code Section 6.03 (g) each taxing unit entitled to vote shall submit a resolution for the nominees for the board positions.

Before October 30: In accordance with Texas Property Tax Code Section 6.03 (j) the Chief Appraiser shall prepare a ballot listing the nominated candidates and deliver the ballot to the taxing units eligible to vote.

Before December 15 (since December 15 is a Sunday this due date is the next day that is not Saturday, Sunday or a holiday): In accordance with Texas Property Tax Code Section 6.03 (k) each taxing unit that is entitled to vote shall determine its vote by resolution and submit the same to the Chief Appraiser.

Before December 31: In accordance with Texas Property Tax Code Section 6.03 (k) the Chief Appraiser will count the votes, declare the five candidates who received the largest cumulative vote totals elected, and submit the results to each taxing unit in the District and to the candidates.

For your convenience the qualifications to be an appointed member are resident of Dallas County and shall have resided in Dallas County for at least two years prior to the date such person takes office (January 1, 2025) and must satisfy the following:

Section 6.035 of the Tax Code provides that an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual is related within the second degree by consanguinity (blood) or affinity (marriage), as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district.

Similarly, an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless: (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02 of the Tax Code; or (B) a suit to collect the delinquent taxes is deferred or abated under Sections 33.06 or 33.065 of the Tax Code.

Per Section 6.035 of the Tax Code, an individual is also ineligible to serve on the board of directors of an appraisal district if the individual:

- (1) has served as a member of the board of directors for all or part of five terms, unless:
 - (A) the individual was the county assessor-collector at the time the individual served as a board member; or
 - (B) the appraisal district is established in a county with a population of less than 120,000;
- (2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
- (3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
- (4) has been an employee of the appraisal district at any time during the preceding three years.

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. (Section 6.0301, Tax Code).

An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with 1) the appraisal district; or 2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by Title 1 of the Tax Code. (Section 6.036(a), Tax Code, effective July 1, 2024.)

If you have any questions about this process, please contact Deputy Chief Appraiser, Cheryl Jordan, her direct line, 214-819-2312, or the District's main number, 214-631-0520.

Enclosure/Attachment: Sample Nomination Resolution; Nominee Questionnaire; Voting Entitlement List

RESOLUTION NO. ____

A RESOLUTION OF THE {insert governing body e.g., city council, school board, commissioners} OF THE {insert name of jurisdiction} NOMINATING CANDIDATES FOR ELECTION TO THE BOARD OF DIRECTORS OF DALLAS CENTRAL APPRAISAL DISTRICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Chief Appraiser of the Dallas Central Appraisal District has been charged with the responsibility of conducting the election process to determine the membership of the Board of Directors of the Dallas Central Appraisal District, according to the Property Tax Code of Texas; and

WHEREAS, Texas Property Tax Code Sections 6.03(e) and 6.03(g) provides that each taxing unit entitled to vote may nominate by resolution up to five (5) candidates to become a member of the Board of Directors to be submitted to the Chief Appraiser before October 15, 2024;

NOW, THEREFORE, BE IT RESOLVED BY THE {insert governing body e.g., city council, school board, commissioner} OF THE {insert name of jurisdiction}:

SECTION 1. That the {insert governing body e.g., city council, school board, commissioner} of {inset name of the jurisdiction}, does hereby nominates the following persons as a candidate for election to the Board of Directors of the Dallas Central Appraisal District:

- 1.
- 2.
- 3.
- 4.
- 5.

SECTION 2. That this Resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the {insert the name of the governing body} of the {insert the name of the jurisdiction}, on this the ____ day of _____, 2024.

NAME OF JURISDICTION

MAYOR/PRESIDENT/COUNTY JUDGE

ATTEST:

Nominee Information Questionnaire Dallas Central Appraisal District Board of Directors

Your name has been submitted by a Dallas Central Appraisal District Taxing Unit as a candidate for the Dallas CAD Board of Directors. Please provide the following information and feel free to attach any additional information. **The form must be returned by October 15, 2024.**

Name

Home Address/City/Zip

Cell Phone

E-mail

- | | | |
|----|---|---------------|
| 1. | Are you a resident of Dallas County?
a. If yes, have you resided in Dallas County for at least two years immediately preceding the beginning of this term (January 1, 2025)? | Yes/No |
| 2. | Are you an elected official or member of a governing body of a taxing unit in Dallas County?
a. If yes, which taxing unit? _____ | Yes/No |
| 3. | Are you, or have you ever been, an employee of a taxing unit (County, City, School, Special District) in Dallas County?
a. If yes, which taxing unit? _____
b. When? _____ | Yes/No |
| 4. | Are you related to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Tax Code?
a. If yes, please list the degree of relation. _____ | Yes/No |
| 5. | Do you currently own property on which delinquent taxes have been owed to a taxing unit for more than 60 days or are part of a suit to collect the delinquent taxes that have been deferred or abated? | Yes/No |
| 6. | Are you currently, or have you ever served as a voting member of the Dallas CAD Board of Directors?
If yes, what years have you served? _____ | Yes/No |
| 7. | Have you engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code during the last three years? | Yes/No |
| 8. | Have you ever been engaged in the business of representing property owners for compensation in the | Yes/No |

proceedings under the Property Tax Code in Dallas County in the last three years?

9. Are you, or have you ever been an employee of Dallas CAD? **Yes/No**
a. If yes, year(s) you were employed? _____

10. Do you directly or through a business entity have substantial interest in a contract with Dallas CAD or a taxing unit that participates in the District? **Yes/No**
a. If yes, please list: _____

11. Please give a brief statement on why you would be interested in serving on the Dallas Central Appraisal District Board of Directors.

12. Please list any additional information you believe would be beneficial for the Dallas County Taxing Units to know about you.

Return to: Your Nominating Taxing Unit or
Cheryl Jordan - Dallas Central Appraisal District
2949 N. Stemmons Freeway
Dallas, TX 75247
DcadElections@dcad.org

Dallas Central Appraisal District 2024 Calculation of Taxing Unit Votes for Board of Directors Per Texas Property Tax Code Section 6.03(d)

SUPPLEMENTAL #09-2023 EVR DATED 09/13/2023 FOR TAX YEAR 2023 FOR ALL ENTITIES

ENTITY	2023 Taxable Value As of 09-2023 Supplemental	2023 Tax Rate	2023 Estimated Taxes Imposed	Taxing Unit Percentage of Total Taxes Imposed	1,000 Multiplier	Round	Multiply by Number of Directors (5)	2024 Taxing Unit Voting Entitlement	Taxing Unit Percentage of Total Votes (Yellow Highlight ≥ 5%) TPTC 6.03(k-1)
COUNTYWIDE ENTITIES									
Dallas County	\$379,938,404,211	0.215718	\$819,595,527	10.68843%	106.88432	107	535	535	11%
Dallas College	390,920,370,020	0.110028	\$430,121,865	5.60926%	56.09265	56	280	280	6%
GRAND TOTAL OF COUNTYWIDE	\$770,858,774,231		\$1,249,717,392	16.29770%	162.97696	163	815	815	
CITIES									
Addison	\$6,166,137,691	0.609822	\$37,602,464	0.49038%	4.90378	5	25	25	1%
Balch Springs	1,875,435,619	0.794629	\$14,902,755	0.19435%	1.94348	2	10	10	0%
Carrollton	9,346,277,268	0.553750	\$51,755,010	0.67494%	6.74943	7	35	35	1%
Cedar Hill	5,855,397,117	0.646525	\$37,856,606	0.49369%	4.93692	5	25	25	1%
Cockrell Hill	209,369,894	0.772596	\$1,617,583	0.02110%	0.21095	0	0	0	0%
Combine	26,022,434	0.350000	\$91,079	0.00119%	0.01188	0	0	0	0%
Coppell	10,298,701,897	0.491818	\$50,650,870	0.66054%	6.60543	7	35	35	1%
Dallas	188,701,821,976	0.735700	\$1,388,279,304	18.10470%	181.04697	181	905	905	18%
DeSoto	7,189,656,103	0.685092	\$49,255,759	0.64235%	6.42350	6	30	30	1%
Duncanville	3,634,349,125	0.646034	\$23,479,131	0.30619%	3.06194	3	15	15	0%
Farmers Branch	9,407,424,339	0.569000	\$53,528,244	0.69807%	6.98067	7	35	35	1%
Ferris	27,391,876	0.494700	\$135,508	0.00177%	0.01767	0	0	0	0%
Garland	23,933,703,437	0.689746	\$165,081,762	2.15285%	21.52849	22	110	110	2%
Glenn Heights	914,831,427	0.564729	\$5,166,318	0.06737%	0.67375	1	5	5	0%
Grand Prairie	12,943,039,011	0.660000	\$85,424,057	1.11402%	11.14024	11	55	55	1%
Grapevine	395,708,326	0.250560	\$991,487	0.01293%	0.12930	0	0	0	0%
Highland Park	8,441,265,923	0.220530	\$18,615,524	0.24277%	2.42767	2	10	10	0%
Hutchins	1,242,023,438	0.630082	\$7,825,766	0.10206%	1.02057	1	5	5	0%
Irving	39,058,006,723	0.589100	\$230,090,718	3.00064%	30.00637	30	150	150	3%
Lancaster	5,374,997,280	0.639004	\$34,346,448	0.44792%	4.47916	4	20	20	0%
Lewisville	120,213,029	0.419079	\$503,788	0.00657%	0.06570	0	0	0	0%
Mesquite	13,534,098,469	0.690000	\$93,385,279	1.21785%	12.17847	12	60	60	1%
Ovilla	46,950,260	0.626213	\$294,009	0.00383%	0.03834	0	0	0	0%
Richardson	14,077,745,835	0.560950	\$78,969,115	1.02984%	10.29845	10	50	50	1%
Rowlett	7,278,645,314	0.710400	\$51,707,496	0.67432%	6.74323	7	35	35	1%
Sachse	2,570,038,721	0.650416	\$16,715,943	0.21799%	2.17994	2	10	10	0%
Seagoville	1,294,165,708	0.728004	\$9,421,578	0.12287%	1.22868	1	5	5	0%
Sunnyvale	1,883,883,190	0.453000	\$8,533,991	0.11129%	1.11293	1	5	5	0%
University Park	10,666,870,235	0.236226	\$25,197,921	0.32861%	3.28609	3	15	15	0%
Wilmer	1,774,995,820	0.439130	\$7,794,539	0.10165%	1.01649	1	5	5	0%
Wylie	204,246,408	0.538882	\$1,100,647	0.01435%	0.14354	0	0	0	0%
GRAND TOTAL OF CITIES	\$388,493,413,893		\$2,550,320,700	33.25900%	332.59002	333	1655	1655	
SCHOOL DISTRICTS									
Carrollton-FB ISD	\$25,342,800,795	0.983600	\$249,271,789	3.25078%	32.50780	33	165	165	3%
Cedar Hill ISD	5,386,737,208	1.132600	\$61,010,186	0.79564%	7.95640	8	40	40	1%
Coppell ISD	16,965,761,428	1.053500	\$178,734,297	2.33089%	23.30893	23	115	115	2%
Dallas ISD	177,911,793,431	1.013835	\$1,803,732,031	23.52266%	235.22660	235	1175	1175	24%
DeSoto ISD	4,721,801,802	1.072800	\$50,655,490	0.66060%	6.60604	7	35	35	1%
Duncanville ISD	6,575,027,245	1.082800	\$71,194,395	0.92845%	9.28454	9	45	45	1%
Ferris ISD	48,594,774	1.143100	\$555,487	0.00724%	0.07244	0	0	0	0%
Garland ISD	29,273,671,591	1.053200	\$308,310,309	4.02071%	40.20707	40	200	200	4%
Grand Prairie ISD	12,437,698,152	1.095050	\$136,199,014	1.77619%	17.76186	18	90	90	2%
Grapevine-Colleyville ISD	436,706,741	0.924700	\$4,038,227	0.05266%	0.52663	1	5	5	0%
Highland Park ISD	21,078,412,024	0.892700	\$188,166,984	2.45391%	24.53906	25	125	125	3%
Irving ISD	20,526,676,400	1.028100	\$211,034,760	2.75213%	27.52127	28	140	140	3%
Lancaster ISD	4,950,056,032	1.226700	\$60,722,337	0.79189%	7.91886	8	40	40	1%
Mesquite ISD	13,175,640,868	1.099200	\$144,826,644	1.88870%	18.88700	19	95	95	2%
Richardson ISD	32,914,760,066	1.143100	\$376,248,622	4.90670%	49.06698	49	245	245	5%
Sunnyvale ISD	1,961,222,245	1.189200	\$23,322,855	0.30416%	3.04156	3	15	15	0%
GRAND TOTAL OF ISD'S	\$373,707,360,802		\$3,868,023,427	50.44330%	504.43302	504	2530	2530	
GRAND TOTAL			\$7,668,061,518	100.00000%	1,000.00000	1000	5000	5000	100%

Per TPTC 6.03 (k-1) TU with 5% or greater:
 6.03(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.