



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: December 8, 2025

Presenter: David Beyer  
Board President

Subject: 2026 Bexar Appraisal District Board of  
Directors Corrected Notice of Voting  
Entitlements

Related Page(s): Attachments

### ACTION ITEM

#### **BACKGROUND INFORMATION**

During the October 6, 2025 Regular Board Meeting, the Board of Trustees nominated one candidate for one of two positions within the Bexar Appraisal District Board of Directors as required by Section 6.03, of the Texas Property Tax Code.

In a letter, dated November 13, 2025, the North East Independent School District was notified by Bexar Appraisal District that 2025 voting entitlements for the appointment of members to the 2026 Bexar Appraisal District Board of Directors was incorrect. As per the letter, it was determined that the total number of votes distributed was incorrectly calculated due to a misapplication of the multiplier in Tax Code § 6.03(d).

<b>Explanation of Correction</b>	<p>“Under Texas Property Tax Code § 6.03(d), the number of votes distributed among participating taxing units must be determined as follows: The voting entitlements of a taxing unit...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 entitled to vote, multiplying the quotient by 1,000, and then by the number of directorships to be filled.”</p> <p>“For the 2026 term, two (2) directorships are to be filled (corresponding to the expiration of the one-year staggered terms drawn in 2024). Accordingly, the total number of votes available for distribution is 2,000 (1,000 x 2 directorships). The previous notice inadvertently retained the 2024 transition-year total of 5,000 votes, which applied when five positions were being filled. While the percentage distribution for each taxing unit remains unchanged, the vote totals must now be adjusted to align with statutory requirements.”</p>
<b>Impact on Voting Units</b>	<p>“Each taxing unit’s percentage entitlement remains identical to the previous notice. Only the total number of votes has been corrected from 5,000 to 2,000. Any ballots previously cast using the 5,000-vote allocation are void and must be resubmitted using the corrected voting entitlement enclosed with this notice. Votes must be resubmitted by December 15, 2025, consistent with the statutory deadline in Tax Code § 6.03(k).”</p>

#### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees adopt a new resolution designating votes cast using the correct totals and submit the ballot and resolution to the Chief Appraiser by the deadline.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval