

BOARD OF TRUSTEES
AGENDA

☐ Workshop	☒ Regular	☐ 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, Deputy Superintendent for Business & Finance
Rolando Martinez, Tax Assessor-Collector Director

Briefly describe the action required.

CONSIDER AND TAKE APPROPRIATE ACTION ON THE REQUEST TO ADOPT
RESOLUTION 2025/26-06 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, 2026
AND ENDING DECEMBER 31, 2027. THE VOTING ENTITLEMENT FOR THE SCHOOL
DISTRICT IS 2,338 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, 2025.

MAVERICK COUNTY
APPRAISAL DISTRICT

CHIEF APPRAISER
Raul Fuentes, RPA, CCA



MEMBERS OF THE BOARD

William W. Davis – Chairperson
Victor E. Perry – Secretary
Christopher Hiller
Isidro De Los Santos, IV
Glenna Purcell
Ruben Montemayor

September 17, 2025

Mr. Jorge Barrera
President of the Board of Trustees
Eagle Pass Independent School District
587 Madison Street
Eagle Pass, TX 78852

Dear Mr. Barrera,

Pursuant to Section 6.03(d) of the Texas Property Tax Code, this letter is to notify you that the voting entitlement for the Eagle Pass Independent School District is **2,338 votes**. The calculation of votes is enclosed for your information.

The governing body of each taxing entity may nominate one candidate for each position to be filled, allowing each taxing entity to nominate up to five members. The presiding officer of the governing body must submit the names of the entity's nominees by written resolution to our office by **October 15, 2025**. 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.

If you have any concerns regarding this matter, please contact me at (830) 773-0255.

Sincerely,

A handwritten signature in black ink, appearing to read "Raul Fuentes", with a stylized flourish extending to the right.

Raul Fuentes, RPA, CCA
Chief Appraiser

Enclosure: Vote Calculation Worksheet & Procedures

cc: Mr. Samuel Mijares, Superintendent



Maverick County Appraisal District

2243 N Veterans Blvd
Eagle Pass, Texas 78852

Vote Calculating Worksheet 2026-2027

Entity	2024 Tax Levy	% Of Total Tax Levy	X 1000	X Number of Seats	Number of Votes
Eagle Pass ISD	\$30,225,595.00	46.76%	1,000	5	2,338
Maverick County	\$17,550,630.00	27.15%	1,000	5	1,358
City of Eagle Pass	\$11,315,530.00	17.51%	1,000	5	875
Hospital District	\$5,543,996.00	8.58%	1000	5	429
TOTALS	\$64,635,751.00	100.00%		5	5,000

Property Tax Code section 6.03 (d) -Calculation of Voting Entitlement

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

Eligibility Requirements for Directors- PTC Section 6.03 (a)

- Must be a resident of the district at least two years
- Must not be delinquent on his/her property taxes
- May not be employed by a participating taxing unit

Raul Fuentes
Chief Appraiser
Maverick County Appraisal District

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.

Board of Directors in Less Populous Counties and Populous Counties until July 1, 2024

This chapter applies to all counties until July 1, 2024. After July 1, 2024, this chapter applies to less populous counties. Counties with a population of less than 75,000 are considered less populous counties.⁶

Composition of Board of Directors

The board of directors is composed of five members.⁷ The number of directors can be increased up to 13 by action of the board of directors.⁸ However, in most cases, the board of directors may not make this change if a voting taxing unit adopts a resolution opposing the change.⁹

Taxing units participating in the appraisal district may increase the number of directors up to 13 members if three-fourths of voting taxing units adopt resolutions.¹⁰ A change is not valid if it reduces the voting entitlement of one or more taxing units (unless the taxing unit adopts one of two specified resolutions) or if it expands the types of taxing units that are entitled to vote on the appointment of directors.¹¹

The county TAC is a nonvoting director, if not appointed as a voting director.¹² If a county commissioners court enters into a contract for assessment and collections under Tax Code Section 6.24(b) or if the appraisal district board of directors enters into a contract for appraisal under Tax Code Section

6.05(b), then the county TAC is ineligible to serve on the board of directors.¹³

Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties.¹⁴ This reimbursement is as provided by the budget adopted by the board of directors.¹⁵

Eligibility

To be eligible to serve on a board of directors, an individual must be a current resident of the appraisal district having resided in the appraisal district for at least two years immediately preceding the date of taking office.¹⁶ This residency requirement does not apply to a county TAC serving as a nonvoting director.¹⁷

⁶ Tex. Tax Code §6.03(a) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

⁷ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

⁸ Tex. Tax Code §6.031(a)

⁹ Tex. Tax Code §6.031(a)

¹⁰ Tex. Tax Code §6.031(b)

¹¹ Tex. Tax Code §6.031(b)

¹² Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

¹³ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

¹⁴ Tex. Tax Code §6.04(c)

¹⁵ Tex. Tax Code §6.04(c)

¹⁶ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

¹⁷ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

Degrees of Consanguinity and Affinity

1 st DEGREE	2 nd DEGREE	3 rd DEGREE
By Consanguinity • Parents • Children By Affinity • Spouses of relatives listed under first degree consanguinity • Spouse • Spouse's parents • Spouse's children • Stepparents • Stepchildren	By Consanguinity • Grandparents • Grandchildren • Brothers and sisters By Affinity • Spouses of relatives listed by second degree consanguinity • Spouse's grandparents • Spouse's grandchildren • Spouse's brothers and sisters	By Consanguinity • Great grandparents • Great grandchildren • Nieces and nephews • Aunts and uncles By Affinity • No prohibitions

An employee of a taxing unit that participates in the appraisal district is not eligible to serve on the board of directors unless that individual also is a member of the taxing unit governing body or an elected official of a taxing unit.¹⁸ Membership on the taxing unit governing body does not make an otherwise eligible individual ineligible to serve on the board of directors.¹⁹

Owing delinquent property taxes disqualifies a person from serving on the board of directors.²⁰ 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.²¹ 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.²²

A person is ineligible to serve on the board of directors if the individual served as a member of the board of directors for all or part of five terms, unless they were a county assessor-collector at the time of service, or the appraisal

district is established in a county with a population of less than 120,000.²³

A person who has appraised property for compensation for use in proceedings, represented property owners for compensation in proceedings in the appraisal district or was an appraisal district employee at any time within the preceding three years is ineligible to serve on the board of directors.²⁴

A person is ineligible to serve on the board of directors 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 Tax Code; or
- a person who represents property owners for compensation in proceedings under the Tax Code in the appraisal district.²⁵

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.²⁶

An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors if the individual

¹⁸ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

¹⁹ Tex. Tax Code §§6.03(a) effective until July 1, 2024 and 6.03(a-1) as amended by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.02, effective July 1, 2024

²⁰ Tex. Tax Code §6.035(a)(2)

²¹ Tex. Tax Code §6.035(a)(2)

²² Tex. Tax Code §6.035(a)(2)

²³ Tex. Tax Code §6.035(a-1)

²⁴ Tex. Tax Code §6.035(a-1)

²⁵ Tex. Tax Code §6.035(a)(1)

²⁶ Tex. Tax Code §6.035(b)

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 appraisal district.²⁷ This prohibition also applies to contracts with a taxing unit that participates in the appraisal district if the contract relates to the performance of an activity governed by the Tax Code.²⁸ An appraisal district may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.²⁹ A taxing unit may not enter into a contract relating to the performance of an activity governed by the 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.³⁰

An individual has substantial interest in a business entity if:

- 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.³¹

Appointment by Taxing Units and Terms

Taxing units — counties, cities/towns, school districts, junior colleges and certain conservation and reclamation districts — nominate candidates and vote on the board of directors in odd-numbered years.³² Conservation and reclamation districts may participate in this process if at least one conservation and reclamation district in the appraisal 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.³³ On request, the chief appraiser must certify all eligible conservation and reclamation districts that are imposing taxes and that participate in the appraisal district by June 15.³⁴

The board of directors is selected by appointment; it is not an election governed by the Texas Election Code.³⁵ The method

or procedure for appointing members can be changed by the board of directors or by three-fourths of the voting taxing units acting through resolutions.³⁶

The voting entitlement of a taxing unit is determined by a calculation that takes into account a taxing unit's share of the total dollar amount of property taxes imposed in the appraisal district.³⁷ The chief appraiser makes this calculation for each taxing unit (other than conservation and reclamation districts) and delivers written notice before Oct. 1 of each odd-numbered year of the number of votes to which each taxing unit is entitled.³⁸ Each taxing unit (other than a conservation and reclamation district) that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.³⁹

The chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director.⁴⁰ 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.⁴¹ 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.⁴² The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.⁴³ The winning nominee of the conservation and reclamation districts in the appraisal district becomes a nominee for appraisal district director.⁴⁴

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.⁴⁵ Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec.

²⁷ Tex. Tax Code §6.036(a)

²⁸ Tex. Tax Code §6.036(a)

²⁹ Tex. Tax Code §6.036(b)

³⁰ Tex. Tax Code §6.036(c)

³¹ Tex. Tax Code §6.036(d)

³² Tex. Tax Code §6.03(c)

³³ Tex. Tax Code §6.03(c)

³⁴ Tex. Tax Code §6.03(c)

³⁵ Tex. Att'y Gen. Op. JM 166 (1984)

³⁶ Tex. Tax Code §6.031(a) and (b)

³⁷ Tex. Tax Code §6.03(d)

³⁸ Tex. Tax Code §6.03(e)

³⁹ Tex. Tax Code §6.03(g)

⁴⁰ Tex. Tax Code §6.03(f) and (h)

⁴¹ Tex. Tax Code §6.03(h)

⁴² Tex. Tax Code §6.03(h)

⁴³ Tex. Tax Code §6.03(h)

⁴⁴ Tex. Tax Code §6.03(h)

⁴⁵ Tex. Tax Code §6.03(j)

15.⁴⁶ The five candidates who receive the largest cumulative vote totals become the board of directors.⁴⁷ The chief appraiser announces the new directors before Dec. 31.⁴⁸ Ties must be resolved by the chief appraiser by any method of chance.⁴⁹

In counties with a population of 120,000 or more, a taxing unit entitled to cast at least five percent of the total votes is required to determine its vote by resolution adopted at the first or second meeting held after the chief appraiser delivers the ballot. The taxing unit must submit its vote not later than the third day following the date the resolution is adopted.⁵⁰

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.⁵¹ If the board of directors makes the proposal, a voting taxing unit may veto the proposal by adopting a resolution opposing the change before Sept. 1.⁵² 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.⁵³ A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before Oct. 1 of a year in which members are appointed, or the resolution is ineffective.⁵⁴

Throughout the selection process, the 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.⁵⁵ However, the advice of legal counsel should be obtained in such situations.

Appraisal district directors serve two-year terms beginning on Jan. 1 of an even-numbered year.⁵⁶ The two-year term of office does not apply to the county TAC who serves as a nonvoting director.⁵⁷

Voting taxing units may adopt staggered one- and two-year terms.⁵⁸ To adopt staggered terms, taxing units must take two actions.⁵⁹ First, at least three-fourths of the voting taxing units are required to adopt resolutions for staggered terms.⁶⁰ 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.⁶¹

A resolution proposing staggered terms must be filed with the chief appraiser after June 30 and before Oct. 1.⁶² If the chief appraiser determines that enough taxing units filed valid resolutions, he or she must notify all taxing units of the change before Oct. 10.⁶³ Staggered terms take effect on Jan. 1 of the next even-numbered year.⁶⁴ To start staggering terms, all members are appointed for that year without regard to staggered terms.⁶⁵ At the earliest practical date after Jan. 1, the board determines by lot which of its members will serve one- and two-year terms.⁶⁶

Boards with an even number of members divide the one- and two-year terms in half. Boards with an odd number of members must have one more member with a two-year term than members with one-year terms.⁶⁷ For example, a six-member board would choose three members to serve one-year terms. A five-member board would choose two.

For each director's term that expires on Jan. 1, the appraisal district must annually appoint directors for a term that begins on that Jan. 1.⁶⁸

Staggered terms may be rescinded by resolution of a majority of voting taxing units.⁶⁹ The resolution must be adopted and filed with the chief appraiser after June 30 and before Oct. 1 of odd-numbered years.⁷⁰ After a valid rescission, the

⁴⁶ Tex. Tax Code §6.03(k)

⁴⁷ Tex. Tax Code §6.03(k)

⁴⁸ Tex. Tax Code §6.03(k)

⁴⁹ Tex. Tax Code §6.03(k)

⁵⁰ Tex. Tax Code §6.03(k-1)

⁵¹ Tex. Tax Code §6.031(a) and (b)

⁵² Tex. Tax Code §6.031(a)

⁵³ Tex. Tax Code §6.031(b)

⁵⁴ Tex. Tax Code §6.031(c)

⁵⁵ Tex. Att'y Gen. Op. JM-166 (1984)

⁵⁶ Tex. Tax Code §6.03(b)

⁵⁷ Tex. Tax Code §6.03(b)

⁵⁸ Tex. Tax Code §6.034(a)

⁵⁹ Tex. Tax Code §6.034(a)

⁶⁰ Tex. Tax Code §6.034(a)

⁶¹ Tex. Tax Code §6.034(a)

⁶² Tex. Tax Code §6.034(b)

⁶³ Tex. Tax Code §6.034(c)

⁶⁴ Tex. Tax Code §6.034(d)

⁶⁵ Tex. Tax Code §6.034(d)

⁶⁶ Tex. Tax Code §6.034(d)

⁶⁷ Tex. Tax Code §6.034(d)

⁶⁸ Tex. Tax Code §6.034(e)

⁶⁹ Tex. Tax Code §6.034(g)

⁷⁰ Tex. Tax Code §6.034(g)

terms of all current members expire on the next Jan. 1, even if a member will have only served one year of a two-year term.⁷¹ The entire board will be appointed for two-year terms on that date.⁷² Staggered terms are automatically rescinded if the appraisal district makes a change in the method of appointing board members that results in a method of using cumulative voting.⁷³

Recalling a Director

A taxing unit may ask for the recall of an appointed director the taxing unit voted for in the appointment process.⁷⁴ A recall starts when a taxing unit files a resolution with the chief appraiser stating that the taxing unit is calling for the recall of a named member.⁷⁵ Within 10 days after a taxing unit files a recall resolution, the chief appraiser must give written notice of the resolution's filing to the presiding officer of each voting taxing unit.⁷⁶

Only the taxing units that voted for the member may vote.⁷⁷ A recall-voting taxing unit has the same number of votes in the recall that it cast in appointing the board member.⁷⁸ A taxing unit votes by submitting a resolution to the chief appraiser on or before the 30th day after the recall resolution's filing.⁷⁹

Not later than the 10th day after the last day for voting in favor of the recall, the chief appraiser must count the votes cast.⁸⁰ A director is recalled if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast appointing the board member.⁸¹ The chief appraiser must immediately notify in writing the presiding officer of the board of directors and the governing body of each recall-voting taxing unit of the results.⁸² If the chair is the subject of the recall, the board secretary must also be notified.⁸³

After a recall, the director's vacancy is filled by the recall-voting taxing units appointing a new board member.⁸⁴ Each recall-voting taxing unit may nominate by resolution one candidate and is entitled to the same number of votes it originally cast to appoint the recalled member.⁸⁵

On or before the 15th day after the last day nominations must be submitted, the chief appraiser must prepare a ballot and deliver a copy of the ballot to the presiding officer of each taxing unit's governing body that is entitled to vote to fill the vacancy.⁸⁶ A taxing unit determines its vote by resolution and submits it to the chief appraiser.⁸⁷ The chief appraiser counts the votes on or before the 15th day after the last day on which a taxing unit may vote, declares the winner who received the largest vote total and notifies the chair of the board of directors, each taxing unit and the candidates.⁸⁸ The chief appraiser must resolve a tie vote by any method of chance.⁸⁹

If the board of directors is appointed by another method or procedure adopted under Tax Code Section 6.031, the taxing units that voted for or participated in the director's appointment may recall him or her and appoint a new director by any method adopted by resolution of a majority of recall-voting taxing units.⁹⁰ If the appointment was by election, the method of recall and appointing a new director to the vacancy is not valid unless it provides that each taxing unit is entitled to the same number of votes it cast for the member being recalled.⁹¹

Vacancy

If a vacancy occurs on the board, each voting taxing unit nominates by resolution a candidate to fill the vacancy.⁹² Within 45 days after receiving notice from the board of directors that a vacancy exists, a taxing unit must submit the nomination to the chief appraiser.⁹³ The chief appraiser delivers a list of the nominees to the directors within the next

⁷¹ Tex. Tax Code §6.034(g)

⁷² Tex. Tax Code §6.034(g)

⁷³ Tex. Tax Code §6.034(h)

⁷⁴ Tex. Tax Code §6.033(a)

⁷⁵ Tex. Tax Code §6.033(a)

⁷⁶ Tex. Tax Code §6.033(a)

⁷⁷ Tex. Tax Code §6.033(b)

⁷⁸ Tex. Tax Code §6.033(b)

⁷⁹ Tex. Tax Code §6.033(b)

⁸⁰ Tex. Tax Code §6.033(c)

⁸¹ Tex. Tax Code §6.033(c)

⁸² Tex. Tax Code §6.033(c)

⁸³ Tex. Tax Code §6.033(c)

⁸⁴ Tex. Tax Code §6.033(d)

⁸⁵ Tex. Tax Code §6.033(d)

⁸⁶ Tex. Tax Code §6.033(d)

⁸⁷ Tex. Tax Code §6.033(d)

⁸⁸ Tex. Tax Code §6.033(d)

⁸⁹ Tex. Tax Code §6.033(d)

⁹⁰ Tex. Tax Code §6.033(e)

⁹¹ Tex. Tax Code §6.033(e)

⁹² Tex. Tax Code §6.03(l)

⁹³ Tex. Tax Code §6.03(l)

five days.⁹⁴ Directors select by majority vote one of the nominees to fill the vacancy.⁹⁵ If a vacancy occurs for a board with staggered terms, the vacancy is filled by appointment of the voting taxing unit that nominated the person whose departure caused the vacancy.⁹⁶

Disapproval of Board Actions

At times, the board of directors may take an action with which the majority of voting taxing units may disagree. Under Tax Code Section 6.10, a majority of voting taxing units may veto any action by the board of directors.⁹⁷ This disapproval power under Tax Code Section 6.10 does not apply to the adoption of the budget by the board.⁹⁸

To veto a board action other than the budget, the governing bodies of a majority of voting taxing units must adopt resolutions disapproving the action.⁹⁹ The voting taxing units must file the resolutions with the board's secretary within 15 days after the action is taken.¹⁰⁰ The board action is revoked effective the day after the day on which the required number of resolutions is filed.¹⁰¹

For voting taxing units to disapprove the appraisal district budget, a majority of the taxing units must file a resolution with the board's secretary within 30 days after the budget is adopted.¹⁰²

⁹⁴ Tex. Tax Code §6.03(l)

⁹⁵ Tex. Tax Code §6.03(l)

⁹⁶ Tex. Tax Code §6.034(i)

⁹⁷ Tex. Tax Code §6.10

⁹⁸ Tex. Tax Code §6.10

⁹⁹ Tex. Tax Code §6.10

¹⁰⁰ Tex. Tax Code §6.10

¹⁰¹ Tex. Tax Code §6.10

¹⁰² Tex. Tax Code §6.06(b)

RESOLUTION 2025/26-06 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, Christopher Hiller, 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 2025/26-06 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 13, 2025.

WITNESS MY HAND this the 13 TH day of October, 2025.

Secretary, Board of Trustees
Eagle Pass Independent School District

SUBSCRIBED AND SWORN TO AND BEFORE ME this 13TH day of October, 2025.

Notary Public
Eagle Pass, Maverick County, Texas.

Section		Section	
6.07.	Taxing Unit Boundaries.	6.25.	County Contract with Appraisal District [Repealed].
6.08.	Notice of Optional Exemptions.	6.26.	Election to Consolidate Assessing and Collecting Functions.
6.09.	Designation of District Depository.	6.27.	Compensation for Assessment and Collection.
6.10.	Disapproval of Board Actions.	6.275.	Release of Assessor and Collector from Liability.
6.11.	Purchasing and Contracting Authority.	6.28.	Bonds for State and County Taxes.
6.12.	Agricultural Appraisal Advisory Board.	6.29.	Bonds for Other Taxes.
6.13.	District Records.	6.30.	Attorneys Representing Taxing Units.
6.14.	Information Provided to Texas Legislative Council.	6.31 to 6.40.	[Reserved].
6.15.	Ex Parte Communications; Penalty.	Subchapter C. Appraisal Review Board	
6.155.	Certain Communications by Taxing Units Prohibited; Penalty. [Effective January 1, 2022]		
6.16.	Residential Property Owner Assistance.	6.41.	Appraisal Review Board.
6.17 to 6.20.	[Reserved].	6.411.	Ex Parte Communications; Penalty.
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6.21.	County Assessor-Collector.	6.413.	Interest in Certain Contracts Prohibited.
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6.23.	Duties of Assessor and Collector.	6.42.	Organization, Meetings, and Compensation.
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6.235.	Continuing Education Requirements [Repealed].	6.43.	Personnel.
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Subchapter A

Appraisal Districts

Sec. 6.01. Appraisal Districts Established.

- (a) An appraisal district is established in each county.
- (b) The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.
- (c) An appraisal district is a political subdivision of the state.

HISTORY: Enacted by 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), §§ 12, 13, effective January 1, 1982; am. Acts 1983, 68th Leg., ch. 851 (H.B. 1203), § 1, effective August 29, 1983.

Sec. 6.02. District Boundaries.

- (a) The appraisal district's boundaries are the same as the county's boundaries.
- (b) This section does not preclude the board of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal district by interlocal contract.
- (c) to (g) [Repealed by Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(2), effective January 1, 2008.]

HISTORY: Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), §§ 14, 167(a), effective January 1, 1982; am. Acts 1983, 68th Leg., ch. 117 (S.B. 433), § 1, effective May 17, 1983; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 14, effective August 26, 1991; am. Acts 1991, 72nd Leg., ch. 391 (H.B. 2885), § 13, effective August 26, 1991; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.05, effective May 31, 1993; am. Acts 1997, 75th Leg., ch. 165 (S.B. 898), § 6.72, effective September 1, 1997; am. Acts 2007, 80th Leg., ch. 648 (H.B. 1010), §§ 1, 5(2), effective January 1, 2008.

Sec. 6.025. Overlapping Appraisal Districts; Joint Procedures [Repealed].

Repealed by Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(3), effective January 1, 2008.

HISTORY: Enacted by Acts 1995, 74th Leg., ch. 186 (H.B. 623), § 1, effective January 1, 1996; am. Acts 1997, 75th Leg., ch. 1357 (H.B. 670), § 1, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 250 (H.B. 1037), § 1, 2, effective January 1, 2000; am. Acts 2003, 78th Leg., ch. 455 (H.B. 703), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 1041 (H.B. 1082), § 1, effective January 1, 2004.

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, the junior college 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;

(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.

(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) **[Effective until January 1, 2022]** 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.

(k) **[Effective January 1, 2022]** 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 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.

(k-1) **[Effective January 1, 2022]** 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.

(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) [Repealed by Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(4), effective January 1, 2008.]

HISTORY: Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), §§ 15, 167(a), effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 59 (S.B. 469), § 1, effective September 1, 1987; am. Acts 1987, 70th Leg., ch. 270 (H.B. 268), § 1, effective August 31, 1987; am. Acts 1989, 71st Leg., ch. 1123 (H.B. 2301), § 2, effective January 1, 1990; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 15, effective August 26, 1991; am. Acts 1991, 72nd Leg., ch. 371 (H.B. 864), § 1, effective September 1, 1991; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.06, effective May 31, 1993; am. Acts 1997, 75th Leg., ch. 165 (S.B. 898), § 6.73, effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1039, § 2, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 705 (H.B. 834), § 1, effective January 1, 2000; am. Acts 2003, 78th Leg., ch. 629 (H.B. 2043), effective June 20, 2003; am. Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(4), effective January 1, 2008; am. Acts 2013, 83rd Leg., ch. 1161 (S.B. 359), § 1, effective June 14, 2013; am. Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 3, effective January 1, 2022.

Sec. 6.031. Changes in Board Membership or Selection.

(a) The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district before August 15, may increase the number of members on the board of directors of the district to not more than 13, change the method or procedure for appointing the members, or both, unless the governing body of a taxing unit that is entitled to vote on the appointment of board members adopts a resolution opposing the change, and files it with the board of directors before September 1. If a change is rejected, the board shall notify, in writing, each taxing unit participating in the district before September 15.

(b) The taxing units participating in an appraisal district may increase the number of members on the board of directors of the district to not more than 13, change the method or procedure for appointing the members, or both, if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the change. However, a change under this subsection is not valid if it reduces the voting entitlement of one or more taxing units that do not adopt a resolution proposing it to less than a majority of the voting entitlement under Section 6.03 of this code or if it reduces the voting entitlement of any taxing unit that does not adopt a resolution proposing it to less than 50 percent of its voting entitlement under Section 6.03 of this code and if that taxing unit's allocation of the budget is not reduced to the same proportional percentage amount, or if it expands the types of taxing units that are entitled to vote on appointment of board members.

(b-1) If an appraisal district increases the number of members on the board of directors of the district or changes the method or procedure for appointing the members as provided by this section, the board of directors by resolution shall provide for the junior college districts that participate in the appraisal district to collectively participate in the selection of directors in the same manner as the school district that imposes the lowest total dollar amount of property taxes in the appraisal district among all of the school districts with representation in the appraisal district. A resolution adopted under this section is not subject to rejection by a resolution opposing the change filed with the board of directors by a taxing unit under Subsection (a).

(c) An official copy of a resolution under this section must be filed with the chief appraiser of the appraisal district after June 30 and before October 1 of a year in which board members are appointed or the resolution is ineffective.