JIM WELLS COUNTY APPRAISAL DISTRICT

CHIEF APPRAISER

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TO:

ALL TAXING UNIT MEMBERS WITH JURISDICTIONAL BOUNDARIES INSIDE JIM WELLS COUNTY WHO HAVE VOTING ENTITLEMENTS IN THE JIM WELLS COUNTY APPRAISAL DISTRICT'S BOARD OF DIRECTORS ELECTION PROCESS

FROM:

J. SIDNEY VELA, CHIEF APPRAISER

TAX ASSESSOR / COLLECTOR

SUBJECT:

THE ELECTION PROCESS FOR SELECTION OF APPRAISAL DISTRICT BOARD OF DIRECTORS FOR THE 2016 – 2017 YEAR

TERM.

DATE:

SEPTEMBER 9, 2015

This is to inform you about Texas State Law regarding the election process for selection of Appraisal District Board of Directors for the 2016 - 2017 year term.

House Bill 1010, passed by the 80th Texas Legislature in 2007, amended the Tax Code to state that an Appraisal District's boundary lines are now the same as the County's boundary lines of the County for which the Appraisal District was created. The Appraisal District is now responsible for appraising all property inside the County's boundary lines for all the Taxing Units who have jurisdictional boundaries inside the County.

House Bill 1010 also states, all Taxing Units with jurisdictional boundaries within any given County will be assessed for a portion of the cost to operate the Appraisal District, based on the Taxing Unit's amount of property tax levy, within each County, as it compares to the total amount of all property taxes levied for all Taxing Units, within any given County.

Furthermore, all eligible Taxing Units will have a "Voting Entitlement" in the election of the Appraisal District's Board of Directors, for each County they participate in. The Voting Entitlement, for any given eligible Taxing Unit, is

based on that Taxing Unit's 2014 Tax Levy, within the County, compared to all Taxes Levied by the eligible Taxing Units, within that given County. This fall each of the "Voting Taxing Units" will cast their votes for individuals who will serve on the Appraisal District's Board of Directors for the 2016 - 2017 year term.

Throughout the selection process, the Property Tax Code specifies procedures to be followed and dates for specific actions to be taken by the Chief Appraiser and the "Voting Taxing Units", within each County. As per a ruling from the 79th Judicial District Judge, Richard C. Terrell, in November 2005, "The specific procedures and the specific dates for actions to be taken are mandatory and must be followed exactly". If any "Voting Taxing Unit" does not comply fully, with the correct procedures and timely adhere to the dates for specific actions to be taken, their voting entitlement (votes) will not be counted in the election process.

To be eligible to serve on the Appraisal District's Board of Directors, an individual must be a resident of the District and must have resided in the District for at least two (2) years immediately preceding the date the individual takes the office. An Employee of a Taxing Unit that participates in the Appraisal District is not eligible to serve on the Appraisal District's Board of Directors, unless the individual is also an "Elected Official" of a Taxing Unit that participates in the Appraisal District.

An individual is not eligible to serve on an Appraisal District's Board of Directors if the individual:

- Has engaged in the business of appraising property, for compensation, for use in any proceedings under the Property Tax Code or of representing Property Owners, for compensation, in any proceeding under the Property Tax Code in the Appraisal District at any time during the preceding five years; or
- Is related within the second degree by consanguinity or affinity (by blood or marriage) to someone who is engaged in the business of appraising property, for compensation, for use in any proceedings under the Property Tax Code or of representing Property Owners, for compensation, in any proceeding under the Property Tax Code in the Appraisal District; or
- 3. If the individual owns property on which delinquent taxes have been owned to a Taxing Unit for more than sixty (60) days after the date the individual knew, or should have known, of the delinquency unless:
 - The delinquent taxes and any penalties and interest are being paid for under an installment payment agreement, or
 - A suit to collect the delinquent taxes is deferred or abated.

Enclosed is the "Number of Votes" allocated to each "Voting Taxing Unit". The number of votes that each Taxing Unit receives is based on the 2014 Tax Levy, within the County, as it compares to the total 2014 Taxes Levied by all the "Voting Taxing Units", within the County. Information on the "2014 Tax Levies" was taken from the "August 2015 Collection Reports" and from "Internal Totals Reports" of the Jim Wells County Appraisal District for Agua Dulce ISD, Premont ISD, San Diego ISD and the City of San Diego.

At this time, I am requesting that each of the "Voting Taxing Units" submit nominations of individuals to be placed on the "Voting Ballot". The Voting Taxing Units may nominate from one to five candidates for the Appraisal District's Board of Directors. These nominations <u>must</u> be made by <u>resolution</u>. The Presiding Officer of the Governing Body of the Voting Taxing Unit <u>must</u> submit the name or names of the Voting Taxing Unit's nominees to the Chief Appraiser <u>before</u> October 15th.

Before October 30th I will mail out the "Official Voting Ballots" to the Presiding Officers of the "Voting Taxing Units", who timely submitted their nominees. A Voting Taxing Unit is not required to submit a list of nominees to be eligible to vote on the actual ballot, however, a Voting Taxing Unit may only cast its Votes for a Person nominated and named on the "Official Voting Ballot". There is no provision for write-in-candidates. The Voting Taxing Unit may cast all its Votes for one candidate or it may distribute the Votes among any number of candidates on the "Official Voting Ballot". The Governing Body of each Taxing Unit entitled to Vote shall determine its vote by resolution and must submit it to the Chief Appraiser before December 15th.

This year there are a combined total of 5,005 Votes among all the Voting Taxing Units. It takes a <u>minimum</u> of **835 Votes** to <u>quarantee</u> that any one candidate is elected to the Board of Directors. This occurs due to the fact that, if all the votes were divided evenly, five candidates would have 835 Votes and there would be 830 Votes left over.

It is <u>possible</u> that a candidate may win with less than 835 Votes; however, there is no guarantee. The <u>top five</u> individuals who receive the most votes will be elected to the Jim Wells County Appraisal District's Board of Directors. The votes will be counted and the winners declared <u>before December 31, 2015.</u>

For your reference, the current Jim Wells County Appraisal District Board of Directors are the following:

Wallace Burgeson	Chairman
	Vice-Chairman
Brent Starr	Secretary
	Member
Servando C. "Wolf"	Garza, JrMember

NUMBER OF VOTES ALLOCATED FOR 2015

TAXING ENTITY

TOTAL	5,005
CITY OF SAN DIEGO (Inside Jim Wells Co.)	5
CITY OF PREMONT	25
CITY OF ORANGE GROVE	4()
CITY OF ALICE	390
SAN DIEGO ISD (Inside Jim Wells County)	55
PREMONT ISD (Inside Jim Wells County)	175
ORANGE GROVE INDEPENDENT SCHOOL DISTRICT	360
LA GLORIA INDEPENDENT SCHOOL DISTRICT	70
BEN BOLT-PALITO BLANCO ISD	110
ALICE INDEPENDENT SCHOOL DISTRICT	2,325
AGUA DULCE ISD (Inside Jim Wells County)	90
JIM WELLS COUNTY	1,360