

BOARD OF TRUSTEES  
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> 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

Briefly describe the action required.

CONSIDER AND TAKE APPROPRIATE ACTION ON THE REQUEST TO ADOPT  
RESOLUTION 2021/22-04 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, 2022  
AND ENDING DECEMBER 31, 2023. THE VOTING ENTITLEMENT FOR THE SCHOOL  
DISTRICT IS 2,588 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, 2021.

MAVERICK COUNTY  
APPRAISAL DISTRICT

CHIEF APPRAISER  
Maggie Mata-Duran, RPA



MEMBERS OF THE BOARD

Lupita Fuentes – Chairperson  
Yolanda Ramón- Secretary  
Hilda P. Martinez  
Christopher Hiller  
Isidro De Los Santos, IV  
Jesus Casas

September 24, 2021

Mr. Jorge Barrera  
President of the Board of Trustees  
Eagle Pass Independent School District  
575 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 **2,588 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, 2021**. 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,

Maggie Mata-Duran, RPA, CCA  
CHIEF APPRAISER

Enclosure

cc: Mr. Samuel Mijares, Superintendent

# **MAVERICK COUNTY APPRAISAL DISTRICT**

## **PROCEDURES IN SELECTING DIRECTORS TO THE APPRAISAL DISTRICT**

- STEP #1**      Obtain prior year tax levies
- STEP #2**      Before **October 1<sup>st</sup>**, the Chief Appraiser must calculate the number of votes for each voting unit.
- STEP #3**      Before **October 1<sup>st</sup>**, the Chief Appraiser must notify each voting unit of the number of votes, it may cast.
- STEP #4**      Before **October 15<sup>th</sup>**, the presiding officer of the unit submits the names of the nominees by written resolution to the Chief Appraiser.
- STEP #5**      Before **October 30<sup>th</sup>**, the Chief Appraiser must prepare a ballot listing the nominees alphabetically by each candidate's last name.
- STEP #6**      Before **December 15<sup>th</sup>**, each voting unit must cast its vote by written resolution and submit it to the Chief Appraiser.
- STEP #7**      Before **December 31<sup>st</sup>**, the Chief Appraiser must count the votes and declare the candidates who received the largest vote totals.



## SELECTION OF APPRAISAL DISTRICT DIRECTORS 2022-2023

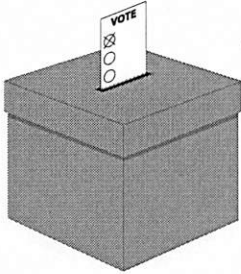
2020 VOTE CALCULATION FOR THE APPOINTMENT OF DIRECTORS  
TO THE MAVERICK COUNTY APPRAISAL DISTRICT  
FOR A TWO YEAR TERM,  
COMMENCING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2023

<u>Taxing Entity</u>	<u>2020 Tax Levy</u>	<u>% of Total Tax Levy</u>		<u>Number of Votes</u>
Eagle Pass ISD	\$ 30,626,471	51.76 %	X 1000 X 5	2,588
Maverick County	\$ 15,477,277	26.15 %	X 1000 X 5	1,307
City of Eagle Pass	\$ 8,625,556	14.58 %	X 1000 X 5	729
Mav. Co. Hosp Dist.	\$ 4,445,137	7.51 %	X 1000 X 5	376
	\$ 59,174,441	100 %		5,000

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

that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.<sup>20</sup>

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.<sup>21</sup> 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.<sup>22</sup> 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.<sup>23</sup> The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.<sup>24</sup> The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.<sup>25</sup>



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.<sup>26</sup> Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec.

15.<sup>27</sup> The five candidates who receive the largest cumulative vote totals become the board of directors.<sup>28</sup> The chief appraiser announces the new directors before Dec. 31.<sup>29</sup> Ties must be resolved by the chief appraiser by any method of chance.<sup>30</sup>

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.<sup>31</sup> If the board of directors makes the proposal, then a voting

taxing unit may veto the proposal by filing a resolution before Sept. 1.<sup>32</sup> 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.<sup>33</sup> 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.<sup>34</sup>

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.<sup>35</sup> However, the advice of legal counsel should be obtained in such situations.

**Eligibility:** To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.<sup>36</sup> This residency requirement does not apply to a county TAC serving as a nonvoting director.<sup>37</sup>

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.<sup>38</sup> Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.<sup>39</sup>

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.<sup>40</sup> 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.<sup>41</sup> 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.<sup>42</sup>

<sup>20</sup> Tex. Tax Code §6.03(g)

<sup>21</sup> Tex. Tax Code §6.03(f) and (h)

<sup>22</sup> Tex. Tax Code §6.03(h)

<sup>23</sup> Tex. Tax Code §6.03(h)

<sup>24</sup> Tex. Tax Code §6.03(h)

<sup>25</sup> Tex. Tax Code §6.03(h)

<sup>26</sup> Tex. Tax Code §6.03(j)

<sup>27</sup> Tex. Tax Code §6.03(k)

<sup>28</sup> Tex. Tax Code §6.03(k)

<sup>29</sup> Tex. Tax Code §6.03(k)

<sup>30</sup> Tex. Tax Code §6.03(k)

<sup>31</sup> Tex. Tax Code §6.031(a) and (b)

<sup>32</sup> Tex. Tax Code §6.031(a)

<sup>33</sup> Tex. Tax Code §6.031(b)

<sup>34</sup> Tex. Tax Code §6.031(c)

<sup>35</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>36</sup> Tex. Tax Code §6.03(a)

<sup>37</sup> Tex. Tax Code §6.03(a)

<sup>38</sup> Tex. Tax Code §6.03(a)

<sup>39</sup> Tex. Tax Code §6.03(a)

<sup>40</sup> Tex. Tax Code §6.035(a)(2)

<sup>41</sup> Tex. Tax Code §6.035(a)(2)

<sup>42</sup> Tex. Tax Code §6.035(a)(2)

## Degrees of Consanguinity and Affinity

1 <sup>st</sup> DEGREE	2 <sup>nd</sup> DEGREE	3 <sup>rd</sup> DEGREE
<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Parents</li> <li>• Children</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed under first degree consanguinity</li> <li>• Spouse</li> <li>• Spouse's parents</li> <li>• Spouse's children</li> <li>• Stepparents</li> <li>• Stepchildren</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Grandparents</li> <li>• Grandchildren</li> <li>• Brothers &amp; sisters</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed by second degree consanguinity</li> <li>• Spouse's grandparents</li> <li>• Spouse's grandchildren</li> <li>• Spouse's brothers &amp; sisters</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Great grandparents</li> <li>• Great grandchildren</li> <li>• Nieces &amp; nephews</li> <li>• Aunts &amp; uncles</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• No prohibitions</li> </ul>

A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the board of directors.<sup>43</sup>

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 CAD.<sup>44</sup>

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.<sup>45</sup>

An individual is not eligible to be appointed to or to serve on the board of directors if an individual 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 CAD.<sup>46</sup> This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity

governed by the Tax Code.<sup>47</sup> A CAD may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.<sup>48</sup> 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.<sup>49</sup>

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.<sup>50</sup>



**Term of Office and Vacancy:** CAD directors serve two-year terms.<sup>51</sup> Each term begins on Jan. 1 of an even-numbered year.<sup>52</sup> The two-year term of office does not apply to the county TAC who serves as a nonvoting director.<sup>53</sup>

<sup>43</sup> Tex. Tax Code §6.035(a-1)

<sup>44</sup> Tex. Tax Code §6.035(a)(1)

<sup>45</sup> Tex. Tax Code §6.035(b)

<sup>46</sup> Tex. Tax Code §6.036(a)

<sup>47</sup> Tex. Tax Code §6.036(a)

<sup>48</sup> Tex. Tax Code §6.036(b)

<sup>49</sup> Tex. Tax Code §6.036(c)

<sup>50</sup> Tex. Tax Code §6.036(d)

<sup>51</sup> Tex. Tax Code §6.03(b)

<sup>52</sup> Tex. Tax Code §6.03(b)

<sup>53</sup> Tex. Tax Code §6.03(b)

RESOLUTION 2021/22-04 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, Dr. Hector Alvarez, 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 2021/22-04 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 12, 2021.

WITNESS MY HAND this the 12 TH day of October, 2021.

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Secretary, Board of Trustees  
Eagle Pass Independent School District

SUBSCRIBED AND SWORN TO AND BEFORE ME this \_\_\_\_\_ day of October, 2021.

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Notary Public  
Eagle Pass, Maverick County, Texas.



minerals for purposes of ad valorem taxation by calculating the percentage of surface acres in the county and applying that percentage to the mineral interest; its burden under Tex. Tax Code Ann. § 21.01 to prove the situs of the taxable property allowed it to tax only minerals actually in the county, in accordance with the provisions of Tex. Const. art. VIII, § 11 and Tex. Const. art. VIII, § 20 for property to be assessed at fair market

value in the county where situated, and of Tex. Tax Code Ann. § 6.01(a), (b) and Tex. Tax Code Ann. § 6.02(a) for an appraisal district in each county. *Devon Energy Prod., L.P. v. Hockley County Appraisal Dist.*, 178 S.W.3d 879, 169 Oil & Gas Rep. 78, 2005 Tex. App. LEXIS 9177 (Tex. App. Amarillo Nov. 3, 2005, no pet.).

#### ATTORNEY GENERAL OPINIONS

##### Analysis

Jurisdiction.  
Savings Clause.

##### Jurisdiction.

Despite the enactment of House Bill 1010 by the Eightieth Legislature, an appraisal district operating in overlapping territory by operation of Tex. Tax Code Ann. § 6.02(b) retains authority to hear and determine pending corrective motions and taxpayer protests concerning property in that territory that relate to the 2007, or prior, tax year. 2008 Tex. Op. Att'y Gen. GA-0631, 2008 Tex. AG LEXIS 45.

##### Savings Clause.

After the 2007 legislation that altered the legal framework for appraising property for ad valorem taxation in taxing units located in more than one county, an appraisal district is still responsible for litigation filed against it prior to January 1, 2008, and involving property that is no longer in its appraisal district; the general savings clause continues in effect relevant portions of Tex. Tax Code Ann. § 6.02, such that a taxing district has continuing authority to defend itself in the pending litigation, and a taxing unit has a continuing obligation to pay the related costs. 2008 Tex. Op. Att'y Gen. GA-0590, 2008 Tex. AG LEXIS 2.

#### 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.

#### ATTORNEY GENERAL OPINIONS

##### Overlapping Districts.

With respect to property lying in overlapping appraisal districts, section 6.025(d) of the Tax Code requires the chief appraiser of each of the overlapping districts to enter in the

appraisal records the lowest values, appraised and market, listed by any of the overlapping districts. 2004 Tex. Op. Att'y Gen. GA-0283.

#### 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) 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.

(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