



TARRANT APPRAISAL DISTRICT



CAD BOARD ELECTIONS

2024 PTI Conference

Communications for Community Events

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TARRANT APPRAISAL DISTRICT



Joe Don Bobbitt
Chief Appraiser
Tarrant Appraisal District


Shane Docherty
Chief Appraiser
Dallas Central Appraisal District

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PROPERTY TAX HISTORY


- The primary focus of early property taxation was land and its production value.
- 6000 B.C.- Earliest known tax records on clay tablets in modern day Iraq.
- In the early years of the Roman Republic, the tax rate was just one percent of value (land, buildings and all personal property including plants and animals) up to three percent during times of war.
- By 1796 most colonies or local governments had a property tax.



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PEVETO BILL



- Political subdivision of the State of Texas
- Created effective January 1, 1980
- Intended to minimize politics in property tax

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BOARD DUTIES




- Establish an Appraisal Office
- Hire eligible chief appraiser
- Select board chair and secretary
- Adopt Reappraisal Plan
- Adopt Budget
- Approve Contracts
- Adopt Policy
- Appoint Taxpayer Liaison Officer
- Appoint Appraisal Review Board

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BOD Entity Appointment Process



- Election Timelines
- Nominee/Voting Entitlements (5,000 votes)
- Nominee Process/Entity Resolutions
 - Dallas CAD 15 nominees by entities (some entities had multiple nominees)
 - TAD 14 nominees
- Chief Appraiser qualifies nominees per Questionnaires
- Deadline to cast votes is before December 15 (due to weekend action may be taken on the December 16th this year-PTC 1.06)
- Coin flip (2 of 5 BOD Elected Members for one year term)
- Next election begins October 1, 2025 for 2 Appointed Members



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ENTITY APPOINTMENT TIMELINE

- Before October 15: each taxing unit entitled to vote shall submit a resolution for the nominees for the board positions.
- Before October 30: the Chief Appraiser shall prepare a ballot listing the nominated candidates
- Before December 15 (since December 15 is a Sunday this due date is the next day that is not Saturday, Sunday or a holiday): 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: 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.

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PREVIOUS DCAD BOARD SELECTION

Suburban Cities: One representative elected by the suburban cities

Suburban Schools: One representative elected by the suburban schools (this includes the Dallas College)

Dallas County: Appoints one representative who may not be a resident of either the City of Dallas nor the Dallas Independent School District

City of Dallas: Appoints one representative

Dallas ISD: Appoints one representative

Dallas County Assessor Collector: Ex-officio/Non-voting Elected Member

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PREVIOUS TAD BOARD

Entity Voting entitlement based on levy

4 Largest Entities could essentially pick a board Elected Member

- City of Fort Worth 623/5000
- Fort Worth ISD 597/5000
- Tarrant County 526/5000
- Arlington ISD 453/5000

Other entities had to vote together

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88TH SESSION 2 SB2

- Section 6.0301 added 3 Elected Members elected by voters
- Tax Assessor now votes
- Elected Members will serve staggered 4 year terms

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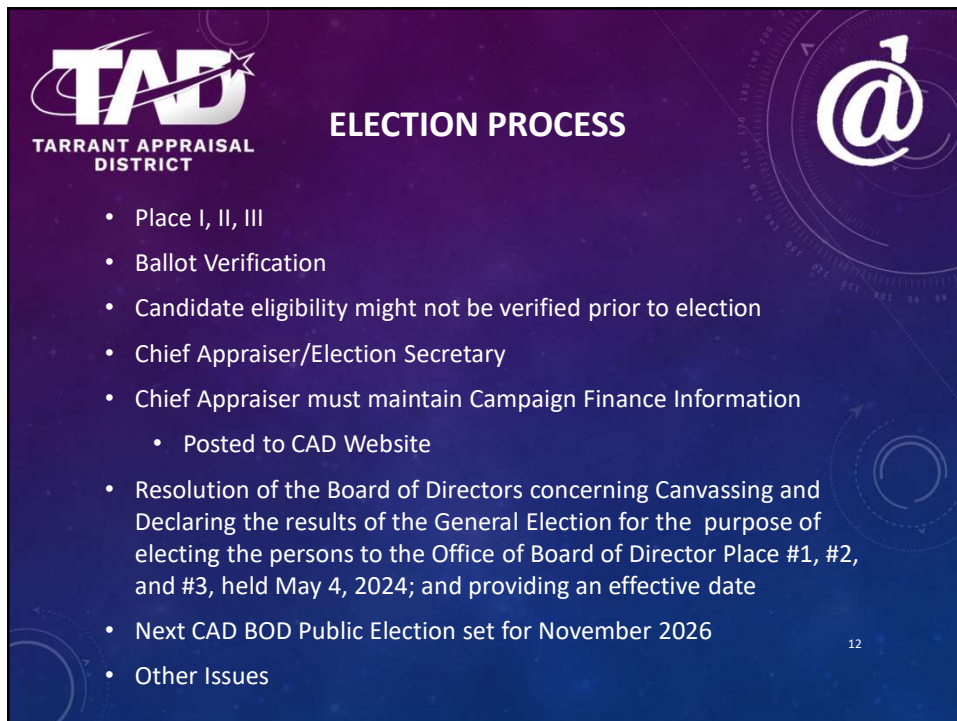
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ELECTION COST




- Unfunded Mandate
- SB2 passed after budget adopted
- County Election Office (\$1.5m Dallas CAD, \$696k Tarrant CAD)
- Newspaper Publication on Election/Polling Places (English/Spanish/Vietnamese)
- Initial September 2023 estimates for TAD at \$300,000
- Budget inconsistency going forward due to large every other year expense
- Significant Potential Financial Implications of BOD Election run off

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ELECTION PROCESS



- Place I, II, III
- Ballot Verification
- Candidate eligibility might not be verified prior to election
- Chief Appraiser/Election Secretary
- Chief Appraiser must maintain Campaign Finance Information
 - Posted to CAD Website
- Resolution of the Board of Directors concerning Canvassing and Declaring the results of the General Election for the purpose of electing the persons to the Office of Board of Director Place #1, #2, and #3, held May 4, 2024; and providing an effective date
- Next CAD BOD Public Election set for November 2026
- Other Issues

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CURRENT BOD MAKE-UP



Taxing Jurisdiction Elected Members (5): Entity Appointment In Process
Public Elected Members (3): Elected at large May 4, 2024
County Assessor/Collector: Became voting Member July 1, 2024

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BOARD ORIENTATION



- Texas Property Tax History
- Board of Director Make-up and Eligibility Requirements
- Board of Director Responsibilities and Ex Parte Communication
- Central Appraisal District (DCAD)
 - Statistical Information
 - Organizational Structure
 - Budget
- Chief Appraiser’s Role and Responsibilities
- Mass Appraisal Overview
- Appraisal Review Board (ARB)
- Property Owner’s Administrative Remedies Post ARB
- Documents Provided to Board of Directors
- Board of Director To Do List

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CAD DOCUMENTS PROVIDED TO BOD



- 2023/24 Management Plan
- 2024/25 Approved Budget
- 2025/26 Proposed Biennial Reappraisal Plan
- 2024 Mass Appraisal Report
- 2025 ARB Questionnaire
- Comptroller's Taxpayer Assistance Pamphlet
- DCAD Valuation Processes
- PTAD Board of Director Manual
- Calendar of Planned Board Meetings

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BOARD OF DIRECTOR TO DO LIST



- Watch Open Records Request Video (required)
 - [Public Information Act Training | Office of the Attorney General \(texasattorneygeneral.gov\)](https://www.texasattorneygeneral.gov)
- Watch Open Meetings Video (required)
 - [Open Meetings Act Training | Office of the Attorney General \(texasattorneygeneral.gov\)](https://www.texasattorneygeneral.gov)
- Fill out Conflict of Interest Form if they have conflict
- PTAD Board of Director Video (optional)
- There is no state required training regarding CAD functions for Board members

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ELECTED TERMS

BOARD OF DIRECTORS	LENGTH OF TERM	BEGIN TERM	END TERM	# OF DIRECTORS	EFFECTIVE IMMEDIATELY
MAY 2024 UNIFORM ELECTION	2.5 YEAR	7/1/2024	12/31/2026	3	Appraisal district directors (three) shall be elected beginning with the election May 2024, with an effective office date of July 1, 2024 that expires on December 31, 2026.
NOVEMBER 2026 GENERAL ELECTION	2 OR 4 YR	1/1/2027	varies	3	Following the initial election (May 2024) directors shall be elected beginning with the general election in November 2026, with an effective office date of January 1, 2027.
ALL DRAW LOTS TO DETERMINE 2 OR 4 YEARS	2 YEAR	1/1/2027	12/31/2028	1	At the January 2027 meeting elected directors draw lots to determine which shall serve a two year term and which two will serve a four year term.
THEREAFTER ALL SERVE 4 YEAR TERMS	4 YEAR	1/1/2027	12/31/2030	2	Thereafter all shall serve four-year terms.
NOVEMBER 2028 GENERAL ELECTION	4 YEAR	1/1/2029	12/31/2032	1	Thereafter all shall serve four-year terms.
NOVEMBER 2030 GENERAL ELECTION	4 YEAR	1/1/2031	12/31/2034	2	Thereafter all shall serve four-year terms.

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APPOINTMENT TERMS

BOARD OF DIRECTORS	LENGTH OF TERM	BEGIN TERM	END TERM	# OF DIRECTORS	EFFECTIVE IMMEDIATELY
APPOINTED BY DECEMBER 15, 2023	1 YEAR	1/1/2024	12/31/2024	5	The term of an appraisal district director serving on December 31, 2024 expires on January 1, 2025.
APPOINTED BY DECEMBER 31, 2024	1 YEAR	1/1/2025	12/31/2025	2	Not later than December 31, 2024 taxing units shall appoint five directors to serve beginning January 1, 2025. Two shall be appointed to serve a term of one year.
APPOINTED BY DECEMBER 31, 2024	3 YEAR	1/1/2025	12/31/2027	3	Not later than December 31, 2024 taxing units shall appoint five directors to serve beginning January 1, 2025. Three shall be appointed to serve a term of three years.
APPOINTED BY DECEMBER 31, 2025	4 YEAR	1/1/2026	12/31/2029	2	Thereafter all appointed directors serve a term of four years.
APPOINTED BY DECEMBER 31, 2027	4 YEAR	1/1/2028	12/31/2031	3	Thereafter all appointed directors serve a term of four years.

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- **May 2024** 3 Elected Members
- **December 2024** 5 Appointed Members (2 @ 1YR & 3 @ 3YR Term)
- **December 2025** 2 Appointed Members
- **November 2026** 3 Elected Members (1 @ 2YR & 2 @ 4YR Term)
- **December 2027** 3 Appointed Members
- **November 2028** 1 Elected Member
- **December 2029** 2 Appointed Members
- **November 2030** 2 Elected Members