



**Harris Central Appraisal District
OFFICE OF CHIEF APPRAISER**

TO: PRESIDING OFFICERS OF TAXING UNITS
SERVED BY THE HARRIS CENTRAL APPRAISAL DISTRICT

FROM: ROLAND ALTINGER, CHIEF APPRAISER

SUBJECT: SELECTION OF APPRAISAL DISTRICT BOARD MEMBERS

DATE: AUGUST 24, 2023

Your taxing unit participates in selecting members of the Harris Central Appraisal District's (HCAD's) board of directors. The board is composed of six members who serve two-year terms, all of which expire on December 31, 2023. This memorandum describes the process of selecting directors for a term that begins on January 1, 2024. As the law currently stands, these newly selected directors will serve a two-year term. However, should the constitutional amendment proposed by H.J.R. 2 pass at the November 2023 general election, in accordance with Senate Bill 2, Section 5.13(d), the board members will serve a one-year term that begins January 1, 2024.

Functions of the Board

The appraisal district appraises all property in the county for ad valorem tax purposes. The board of directors is the governing body for the district. The board employs the chief appraiser, sets general policies for the district, and adopts the budget for the district. By law, board members cannot communicate with the chief appraiser regarding appraisals. There is no compensation for service on the appraisal district board of directors; however, directors are reimbursed for travel expenses if incurred. HCAD's board of directors typically meets once a month.

Participating Units

The current method of selecting directors was established by resolutions of the county, cities, and school districts participating in the appraisal district in 1981. The method of selection was modified in 1991 after the law was changed to provide a voting entitlement to conservation and reclamation districts and has been modified to provide a voting entitlement for junior college districts. Sec. 6.031, Tax Code, authorizes an appraisal district to vary both the size and the method of selecting its board members.

The six members of the Harris Central Appraisal District's board of directors are selected as follows:

- One member appointed by the Harris County Commissioners Court.
- One member appointed by the Houston City Council.

- One member appointed by the board of trustees of the Houston Independent School District.
- One member appointed by votes of the governing bodies of the cities and towns other than Houston. Each governing body casts a single vote. The candidate who receives the most votes is elected.
- One member appointed by vote of the governing bodies of the school districts other than Houston Independent School District and by the governing bodies of the junior colleges with territory in Harris County. The governing body of each school district casts a single vote. The junior college districts collectively cast a single vote. The candidate who receives the most votes is elected.
- One member appointed by vote of the governing bodies of the conservation and reclamation districts that participate in the appraisal district. Each governing body casts a single vote. The candidate who receives the most votes is elected.

In the event the county appoints someone other than the county assessor-collector to the board, the county assessor-collector will serve ex officio in a non-voting capacity as a seventh member.

Board members whose terms expire December 31, 2023, are:

- Mike Sullivan, Chairman, representing cities & towns, except City of Houston
- Martina Lemond Dixon, Secretary, representing junior college districts and school districts other than Houston ISD
- Al Odom, Assistant Secretary, representing City of Houston
- Jim Robinson, Member, representing Harris County
- Kathy Blueford-Daniels, Member, representing Houston ISD
- Jonathan Cowen, Member, representing conservation and reclamation districts.

Eligibility Requirements

An individual must satisfy certain residency, employment, and conflict-of-interest requirements to be eligible to serve on the board of directors.

Residency. *The candidate must be a resident of Harris County, and must have resided in the county for at least two years immediately preceding the date he or she takes office. The appraisal district's boundaries are the same as those for Harris County.*

Employment. An employee of a taxing unit served by the appraisal district may not serve on the board of directors, with one exception. An employee may serve if the employee is also a member of the governing body or an elected official of a taxing unit that participates in the district. For example, a member of the governing body of a school district who is also a city employee would be *eligible* to serve on the board.

An individual is *ineligible* to serve on an appraisal district board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Tax Code (the "Tax Code") or of representing property owners for compensation in proceedings under the Tax Code in the appraisal district at any time during the preceding three years.

Conflict-of-interest. A candidate may not serve if the candidate is related to a person who is in the business of appraising property or representing property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). These persons include spouse, children, brothers and sisters, parents, grandparents, and grandchildren. The spouse's relatives in the same degree are also included.

A candidate who contracts with the appraisal district for any purpose, or who contracts with a taxing unit served by the district for a property tax related purpose, may not serve. The same rule applies to candidates who have a substantial interest in businesses contracting with the appraisal district (for any purpose) or with the taxing unit (for property tax purposes). A candidate has a substantial interest if the candidate or the candidate's spouse has combined ownership of at least ten percent (10%) of the voting stock or shares of the business. A candidate also has a substantial interest if the candidate or the candidate's spouse is a partner, limited partner, or an officer of the business. These prohibitions on contracting continue for the duration of the affected director's term of office.

The appraisal district may not employ any person who is related to an appraisal district director within the second degree by affinity or by the third degree of consanguinity. This provision applies to existing employees at the time the director takes office and to employees hired during the director's term.

Delinquent taxes. Texas law makes a person ineligible to serve as an appraisal district director if he or she has delinquent property taxes owing to any taxing unit for more than 60 days after the person knew or should have known of the delinquency.

Selection Procedures

The procedures for selecting members of the board of directors for a two-year*¹ term are as follows:

For Cities and Towns Other Than the City of Houston

The cities and towns other than the City of Houston appoint one member by majority vote of their governing body. The process for these cities and towns involves two steps: nomination and election.

Nomination

The governing body of each city and town has the right to nominate a single candidate for the position. To nominate, the governing body must adopt a resolution nominating the candidate by formal action. The presiding officer of the governing body must submit the nominee's name to the chief appraiser of the Harris Central Appraisal District prior to **October 15, 2023**. The presiding

*¹, unless the constitutional amendment proposed by H.J.R. 2 passes at the November 2023 general election, then in accordance with Senate Bill 2, Section 5.13(d), the board of directors will serve a one-year term beginning January 1, 2024.

officer of the governing body of each city or town must provide a certified copy of the resolution and may include a cover letter naming the nominee.

Election

Before **October 30, 2023**, the chief appraiser will prepare a ballot listing the nominees in alphabetical order. The chief appraiser will deliver a copy of the ballot to the presiding officer of the governing body of each city or town.

Prior to December 1, 2023, each governing body must cast its vote for one of the nominees, formally adopt a resolution naming the person for whom it votes and submit a certified copy to the chief appraiser. *Ballots received by the chief appraiser after November 30 may not be counted.*

Prior to December 15, 2023, the chief appraiser will count the votes, declare the candidate who received the highest number of votes elected, and submit the results of the election to the governing body of each city and town, to the candidates nominated, and to the Secretary of HCAD's Board of Directors. A tie vote will be resolved by a method of chance chosen by the chief appraiser.

For Junior Colleges and School Districts other than The Houston Independent School District

With the exception described below for junior college districts, exactly the same procedure described for cities and towns above applies to the selection of the member who represents junior college districts and school districts other than Houston ISD. The governing bodies of the school districts must nominate and elect following the deadlines and procedures described above. The four junior college districts with territory in Harris County may participate in the selection of the member who represents school districts other than Houston ISD and the junior colleges. However, the junior college districts collectively have the same voting authority as a single school district. See Sec. 6.031(b-1), Tax Code. The governing bodies of junior college districts may each nominate a candidate following the deadlines and procedures described above. However, the four junior colleges collectively have a single vote in the election. The governing body may cast a vote by resolution and file the resolution with the chief appraiser. The collective vote will be automatically cast for the candidate who receives the most votes from among the junior colleges. As an example, if one candidate receives three votes and another receives one vote, the junior colleges will be deemed to have collectively cast their vote for the candidate who received the three votes.

For Conservation and Reclamation Districts

The procedure and timetable for selecting the member who represents the conservation and reclamation districts are the same as that described above for small cities and school districts.

The conservation and reclamation districts that participate in the appraisal district may cast a single vote. The candidate who receives the most votes is elected.

**For Harris County, the City of Houston
And the Houston Independent School District**

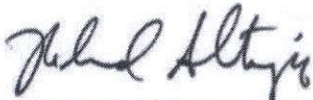
*Prior to **December 1, 2023***, the governing body of each of these entities appoints a single person to represent it on the board. Each governing body must formally adopt a resolution naming the person who will serve as a board member and submit it to the chief appraiser at the address shown below:

Roland Altinger
Chief Appraiser
Harris Central Appraisal District
13013 Northwest Freeway
P. O. Box 920975
Houston, Texas 77292-0975

To assist you in this process, I have enclosed a suggested form of resolution for the appointment of your representative to the board of directors of the Harris Central Appraisal District.

We invite your questions or comments on the board selection process. Please do not hesitate to call me at (713) 957-5299.

Sincerely,



Roland Altinger, RPA
Chief Appraiser

Attachments

Cc: HCAD Board Members
Tax Assessors
Attorneys

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE _____ INDEPENDENT SCHOOL
DISTRICT NOMINATING A CANDIDATE
FOR A POSITION ON THE BOARD OF DIRECTORS OF
THE HARRIS CENTRAL APPRAISAL DISTRICT**

WHEREAS, those school districts other than the Houston Independent School District within the Harris Central Appraisal District and the junior college districts within the Harris Central Appraisal District have the right and responsibility to elect one person to the board of directors of the Harris Central Appraisal District for a term of office commencing on January 1, 2024; and

WHEREAS, this governing body desires to exercise its right to nominate a candidate for such position on said board of directors; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF _____

Section 1. That the facts and recitations set forth in the preamble of this resolution be, and they are hereby, adopted, ratified, and confirmed.

Section 2. That _____ (name), _____
_____ (address, zip code) _____ (phone

number) be, and he or she is hereby nominated as a candidate for that position on the board of directors of the Harris Central Appraisal District to be filled by those junior college districts and school districts other than the Houston Independent School District within the Harris Central Appraisal District for a two-year* term of office commencing on January 1, 2024.

Section 3. That the presiding officer of the governing body of this taxing unit be, and he or she is hereby, authorized and directed to deliver or cause to be delivered a certified copy of this resolution to the chief appraiser of the Harris Central Appraisal District prior to October 15, 2023.

PASSED AND APPROVED this _____ day of _____, 2023.

President, Board of Trustees

ATTEST:

Secretary, Board of Trustees

* Unless the constitutional amendment proposed by H.J.R. 2 passes at the November 2023 general election, then in accordance with Senate Bill 2, Section 5.13(d), it will be a one-year term beginning January 1, 2024.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
_____ JUNIOR COLLEGE DISTRICT
NOMINATING A CANDIDATE
FOR A POSITION ON THE BOARD OF DIRECTORS OF THE
HARRIS CENTRAL APPRAISAL DISTRICT

WHEREAS, those school districts other than the Houston Independent School District within the Harris Central Appraisal District and the junior college districts within the Harris Central Appraisal District have the right and responsibility to elect one person to the board of directors of the Harris Central Appraisal District for a term of office commencing on January 1, 2024; and

WHEREAS, this governing body desires to exercise its right to nominate a candidate for such position on said board of directors; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF _____

Section 1. That the facts and recitations set forth in the preamble of this resolution be, and they are hereby, adopted, ratified, and confirmed.

Section 2. That _____ (name), _____
_____ (address, zip code) _____ (phone

number) be, and he or she is hereby nominated as a candidate for that position on the board of directors of the Harris Central Appraisal District to be filled by those junior college districts and school districts other than the Houston Independent School District within the Harris Central Appraisal District for a two-year* term of office commencing on January 1, 2024.

Section 3. That the presiding officer of the governing body of this taxing unit be, and he or she is hereby, authorized and directed to deliver or cause to be delivered a certified copy of this resolution to the chief appraiser of the Harris Central Appraisal District prior to October 15, 2023.

PASSED AND APPROVED this _____ day of _____, 2023.

President, Board of Trustees

ATTEST:

Secretary, Board of Trustees

* Unless the constitutional amendment proposed by H.J.R. 2 passes at the November 2023 general election, then in accordance with Senate Bill 2, Section 5.13(d), it will be a one-year term beginning January 1, 2024.

RESOLUTION NO. _____

**A RESOLUTION OF THE GOVERNING BODY OF
THE CITY OF _____ TEXAS,
NOMINATING A CANDIDATE FOR A POSITION
ON THE BOARD OF DIRECTORS OF THE
HARRIS CENTRAL APPRAISAL DISTRICT**

WHEREAS, those cities and towns other than the City of Houston within the Harris Central Appraisal District have the right and responsibility to elect one person to the board of directors of the Harris Central Appraisal District for a term of office commencing on January 1, 2024; and

WHEREAS, this governing body desires to exercise its right to nominate a candidate for such position on said board of directors; now, therefore,

BE IT RESOLVED BY THE GOVERNING BODY OF _____

Section 1. That the facts and recitations set forth in the preamble of this resolution be, and they are hereby, adopted, ratified, and confirmed.

Section 2. That _____ (name), _____
_____ (address, zip code) _____ (phone

number), be, and he or she is hereby, nominated as a candidate for that position on the board of directors of the Harris Central Appraisal District to be filled by those cities and towns other than the City of Houston within the Harris Central Appraisal District for a two-year* term of office commencing on January 1, 2024.

Section 3. That the presiding officer of the governing body of this taxing unit be, and he or she is hereby, authorized and directed to deliver or cause to be delivered a certified copy of this resolution to the chief appraiser of the Harris Central Appraisal District prior to October 15, 2023.

PASSED AND APPROVED this ____ day of _____, 2023.

Presiding Officer

ATTEST:

City Secretary

* Unless the constitutional amendment proposed by H.J.R. 2 passes at the November 2023 general election, then in accordance with Senate Bill 2, Section 5.13(d), it will be a one-year term beginning January 1, 2024.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE

**(CONSERVATION & RECLAMATION DISTRICT)
NOMINATING A CANDIDATE
FOR A POSITION ON THE BOARD OF DIRECTORS OF THE
HARRIS CENTRAL APPRAISAL DISTRICT**

WHEREAS, those eligible conservation and reclamation districts participating in the Harris Central Appraisal District have the right and responsibility to elect one person to the board of directors of the Harris Central Appraisal District for a term of office commencing on January 1, 2024; and

WHEREAS, this governing body desires to exercise its right to nominate a candidate for such position on said board of directors; now, therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF

_____ :

Section 1. That the facts and recitations set forth in the preamble of this resolution be, and they are hereby, adopted, ratified, and confirmed.

Section 2. That _____ (name),

_____ (address, zip code)

_____ (phone number), be, and he or she is hereby, nominated as a candidate for that position on the board of directors of the Harris Central Appraisal District to be filled by those eligible conservation and reclamation districts participating in the Harris Central Appraisal District for a two-year* term of office commencing on January 1, 2024.

Section 3. That the presiding officer of the governing body of this taxing unit be, and he or she is hereby, authorized and directed to deliver or cause to be delivered a certified copy of this resolution to the chief appraiser of the Harris Central Appraisal District prior to October 15, 2023.

PASSED AND APPROVED this _____ day of _____, 2023.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

* Unless the constitutional amendment proposed by H.J.R. 2 at the November 2023 general election passes, then in accordance with Senate Bill 2, Section 5.13(d), it will be a one-year term beginning January 1, 2024.