

Texas, We Have Candidates!

CAD Board of Directors Election

Key Points

- Included in the property tax relief package passed by the 88th Legislature and approved by voters last November was the creation of the three newly elected appraisal district board of directors for counties with a population of 75,000 or greater.
- In addition to the normal powers of the board of directors, the board will now select appraisal review board members by majority vote of the board.
- Elections for the three new board of directors will be held on May 4.

A key element of the property tax relief package in Senate Bill 2 passed by the 88th Texas Legislature and approved by voters on Nov. 7 was the election of three new members of the appraisal district board of directors (BOD) in counties with a population of 75,000 or more (Table 1).¹ The three new members of the BOD will be elected on May 4, 2024, and begin their terms on July 1. With the Feb. 16 filing deadline passed, the big question is: Who filed to run for the positions?

The elected BOD members are meant to bring accountability and transparency to the appraisal process by putting taxpayer representation on the appraisal district BOD. In theory, this will help to calm taxpayers' increasing frustrations with the appraisal process, including the appraisal review board (ARB). The BOD's key responsibility is governance of the appraisal district which includes approving the district's budget and selecting the

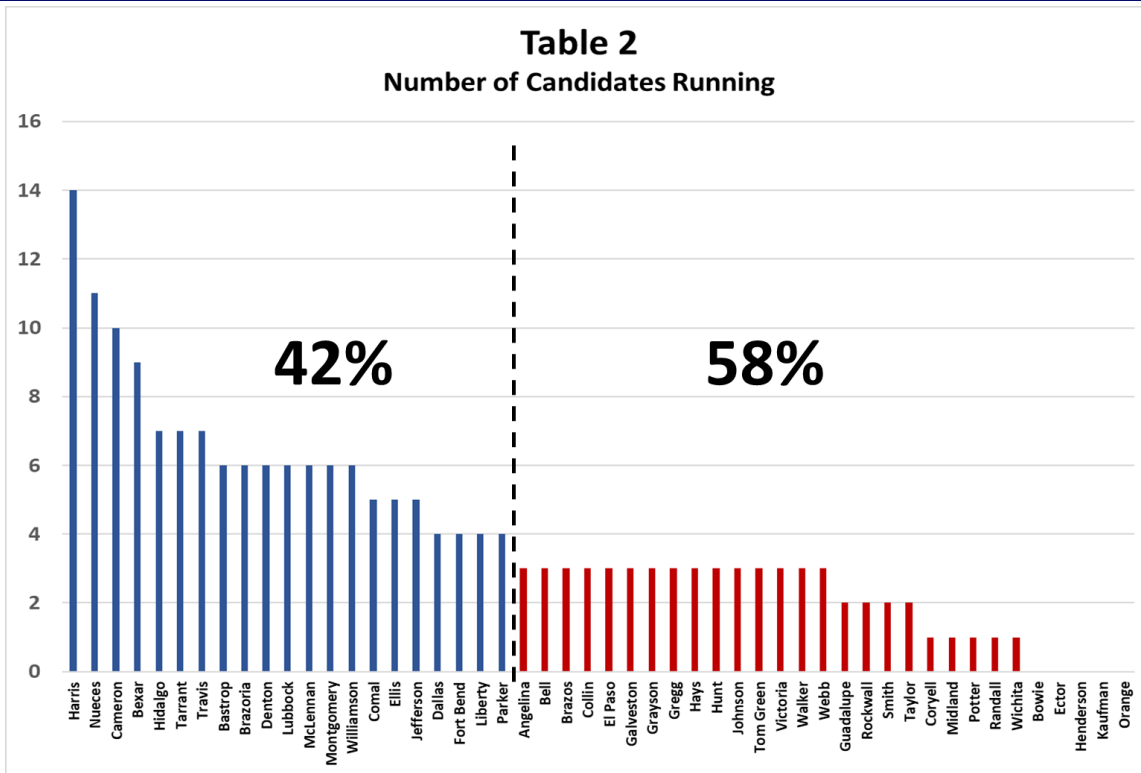
chief appraiser. In these larger counties, the BOD now selects the ARB members by a majority vote of the BOD, except that two of the three elected members must be in the majority of that vote.² To further explain the process of electing the new appraisal district BOD, the Texas Secretary of State Office released [Election Advisory No. 2023-24](#).

How does the election work? Candidates will be on the May 4 ballot. All three BOD positions will be on the ballot in the same election, and candidates will be elected at-large by position. The candidates are required to indicate on the application for which at-large position they are running. Candidates will be elected to the BOD in each position by majority vote of the electorate in the county. In counties with three or fewer candidates on the ballot, the election will be cancelled and the qualified candidates who filed for election will be declared elected to the three BOD positions as unopposed.

Table 1

Texas Counties with Population >75k				
Angelina	Coryell	Guadalupe	Lubbock	Smith
Bastrop	Dallas	Harris	McLennan	Tarrant
Bell	Denton	Hays	Midland	Taylor
Bexar	Ector	Henderson	Montgomery	Tom Green
Bowie	El Paso	Hidalgo	Nueces	Travis
Brazoria	Ellis	Hunt	Orange	Victoria
Brazos	Fort Bend	Jefferson	Parker	Walker
Cameron	Galveston	Johnson	Potter	Webb
Collin	Grayson	Kaufman	Randall	Wichita
Comal	Gregg	Liberty	Rockwall	Williamson

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Who is eligible to run for the election? An eligible candidate must file an application with the county judge to be placed on the ballot, be a resident of the county of the appraisal district for which they are seeking office and pay a filing fee of \$400 in counties with a population of 200,000 or more or \$200 in counties with a population less than 200,000. In lieu of a filing fee, an application may be supported by a petition with the requisite number of signatures.³ All candidates are listed as independent candidates (no party affiliation) on the application and the ballot.

Who filed to run for the positions? The answer is mixed among the 50 qualified counties, but interest or awareness appeared to be low in many of them. Based on a survey conducted by TTARA of the 50 counties, 58% may not hold an election because three or fewer individuals filed for the positions, while 42% will be required to hold an election (Table 2). The most contested races at the time of the survey were Cameron County (10 candidates), Nueces County (11) and Harris County (14). If no candidate receives more than 50% of the vote for a position, a runoff election between the top two vote-getters will be held on June 15.

What happens to elected BOD positions left vacant after the election? In counties where all three positions are not filled by candidates who filed for election, the BOD will elect, by majority vote, people who meet the candidate qualifications to each vacant position.⁴ Thus, in counties where a position is not filled by a person who filed for election, the new BOD positions will be appointed by BOD members who previously were appointed by the taxing units. A new BOD position, meant to be a form of taxpayer representation, will potentially swing more power to the taxing units represented on the BOD if the new BOD position is unfilled through the election process.

Once all the newly elected BOD members are in place, each will draw lots to determine who will initially serve two-year or four-year terms. After the initial terms have been determined, each elected director will subsequently serve staggered four-year terms beginning on Jan. 1 of every other odd-numbered year and be elected by a majority of voters.⁵

It remains to be seen what effect the newly elected BOD members will have on the appraisal process. However, we can be certain that, when vacant positions with no candidates are filled by a majority vote of the BOD members appointed by the taxing units of the county, the taxing units will continue to control that county's appraisal district.

¹. Texas Tax Code § 6.0301
². Texas Tax Code § 6.41 (d-2-1)
³. Texas Tax Code § 6.032
⁴. Texas Tax Code § 6.0301 (g)
⁵. Texas Tax Code § 6.0301 (e)