



## CITY COUNCIL MEMORANDUM

**FROM:** The Office of the City Manager    **DATE:** April 10, 2023

**SUBJECT:** Consider Resolution No. 2023-023, nominating a representative to the Tarrant County Appraisal District Board of Directors.

**PRESENTER:** Mark Hindman, City Manager

### **SUMMARY:**

The City of North Richland Hills was notified by the Tarrant Appraisal District (TAD) that the Chief Appraiser received enough votes to successfully recall board member Kathryn Wilemon from the TAD Board of Directors. Following the recall of a TAD Board member, the next step in the process is for those taxing units originally voting for Ms. Wilemon to determine her replacement through a nomination process and subsequent vote. The City Council is requested to consider the nomination of a candidate to fill the vacant seat on the TAD Board of Directors.

### **GENERAL DESCRIPTION:**

The City of North Richland Hills was notified by the Tarrant Appraisal District (TAD) that the Chief Appraiser received enough votes to successfully recall board member Kathryn Wilemon from the TAD Board of Directors. Following the recall of a TAD Board member, the next step in the process is for those taxing units originally voting for Ms. Wilemon to determine her replacement through a nomination process and subsequent vote. The City Council is requested to consider the nomination of a candidate to fill the vacant seat on the TAD Board of Directors.

Section 6.033 (d) of the Texas Property Tax Code sets out how a new member of the TAD board shall be appointed. Each taxing unit casting votes for Ms. Wilemon for the 2022-23 term on the TAD Board of Directors may nominate one candidate by resolution adopted by its governing body. The governing body's presiding officer shall submit the name of the unit's nominee to the chief appraiser on or before the 30th day after the taxing unit receives the notification from the chief appraiser. Since notification was received on March 27, 2023, nominations must be received by the appraisal district by Wednesday, April 26, 2023. In order to provide the City Council with ample time to consider this nomination it has been placed on this agenda.

To be eligible to serve as a voting member of the Board of Directors, an individual must have resided in Tarrant County for at least the two years immediately preceding January 1, 2022. An individual who is otherwise eligible is not ineligible because he or she is a member of the government body of a taxing unit. Texas law restricts eligibility and conduct of members of governmental bodies such as appraisal districts' boards of directors. Please review the Property Tax Code and other applicable laws carefully for the details



of those restrictions, including definitions of "substantial interest", "business entity", "deferred", "abated", and other terms used below and for the potential criminal consequences of violating certain restrictions. In summary, the Property Tax Code provides that the following are ineligible to serve as voting members of the Board of Directors:

- an individual who has been an employee of Tarrant Appraisal District at any time during the preceding three years;
- an individual who has served as a voting member of the Board of Directors for all or part of five terms;
- an individual who is an employee of a taxing unit that participates in Tarrant Appraisal District unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the District;
- an individual who, directly or through a business entity in which he or she has a substantial interest, is a party to a contract with Tarrant Appraisal District or a taxing unit that participates in the District, if the contract relates to the performance of any activity governed by the Property Tax Code;
- an individual who has engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code at any time during the preceding three years;
- an individual who has engaged in the business of representing property owners for compensation in proceedings under the Property Tax Code in Tarrant County at any time during the preceding three years;
- an individual who is related by blood or marriage to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or of representing property owners for compensation in proceedings under the Property Tax Code in Tarrant County, if the relationship is within the 1st or 2nd degrees on the following chart;

1st Degree	2nd Degree	3rd Degree
By Consanguinity	By Consanguinity	By Consanguinity
Parents Children	Grandparents Grandchildren Brothers & sisters	Great grandparents Great grandchildren Nieces & nephew Aunts & uncles
By Affinity	By Affinity	By Affinity
Spouses of relatives listed under first degree consanguinity Spouses parents Spouses children Stepparents Stepchildren	Spouses of relatives listed under second degree consanguinity Spouses grandparents Spouse's grandchildren Spouse's brothers & sisters	No prohibitions

- an individual who owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless the delinquent taxes, penalty, and interest are being paid under an installment plan or a suit to collect the delinquent taxes is deferred or abated.

After the nominations from the eligible taxing units have been received by the chief appraiser, the candidates nominated will be listed in alphabetical order and delivered to the presiding officer of the eligible taxing units for a vote.

**RECOMMENDATION:**

Approve Resolution No. 2023-023.