

## CITY COUNCIL MEMORANDUM

- FROM: The Office of the City Manager DATE: October 14, 2024
- **SUBJECT:** Approve Resolution No. 2024-044, nominating candidates for the Tarrant Appraisal District Board of Directors.
- **PRESENTER:** Paulette Hartman, City Manager

## SUMMARY:

The City Council is asked to consider the nomination of one or more individuals as a candidate for the Tarrant Appraisal District Board of Directors.

## **GENERAL DESCRIPTION:**

The Tarrant Appraisal District (TAD) Board of Directors ("Board") includes a total of nine positions comprised of three individuals elected by citizens and five individuals appointed by taxing jurisdictions. The Tax Assessor Collector serves as an ex-officio member. North Richland Hills has been notified that the terms of office for all five of the appointed members of the TAD Board will expire on December 31, 2024.

The first step in electing a new board is the nomination of candidates. Each voting unit *may* nominate one candidate for each of the five positions to be filled. The nominations must be made in an open meeting of the City Council and submitted to the Chief Appraiser in the form of a resolution before October 15, 2024. The nominations provided to the Chief Appraiser should include each nominee's name, address, and a current resume. To be eligible to serve as a director, the nominees must have resided in Tarrant County for at least two years immediately preceding January 1, 2025.

The Property Tax Code provides the following individuals are ineligible to serve as voting members of the Board:

- An employee of TAD during the preceding three years;
- An individual who served as a voting member of the Board for all or part of five terms since January 1, 2022;
- An individual who is an employee of a taxing unit that participates in TAD 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 has a substantial interest, is a party to a contract with TAD 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 1<sup>st</sup> or 2<sup>nd</sup> degrees;

1st Degree	2nd Degree	3rd Degree
By Consanguinity	By Consanguinity	By Consanguinity
Parents	Grandparents	Great grandparents
Children	Grandchildren	Great grandchildren
	Brothers & sisters	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.

Once the nomination process is completed, the city will receive a ballot listing all nominees by October 30, 2024. The City Council will then have until December 15, 2024 to cast its votes by resolution and submit to the Chief Appraiser. The five nominees receiving the highest vote total will be elected and take office for a two-year term beginning January 1, 2025.

Taxing entities are allocated a specific number of votes for the election of the TAD Board based on the taxes imposed in 2023. For this election, North Richland Hills will have a total of 37 votes out of 5,000 to be cast.



City can nominate a total of five (5) individuals to serve on the Board of Directors. Staff seeks direction from the City Council regarding any desired nominations to the Tarrant Appraisal District Board of Directors.

## **RECOMMENDATION:**

Approve Resolution No. 2024-044, nominating candidates for the Tarrant County Appraisal District Board of Directors.