



MEMORANDUM

To: Mayor and City Council

From: Ashley Owens, City Secretary

Date: December 12, 2023

Reference: Discussion regarding the Board of Directors for the Dallas and Denton Central Appraisal Districts.

2040: Sustainable Government

Introduction:

The purpose of this Work Session item is to provide City Council background information regarding the voting process for the Board of Directors of the Dallas and Denton Central Appraisal Districts (CAD).

Background:

The Property Tax Code, Section 6.03, requires that an election or appointment of members to the Board of Directors of an appraisal district be conducted in odd numbered years. Dallas and Denton CAD have completed the nomination process and have submitted nominees for consideration.

Each of the incorporated cities and towns in Dallas and Denton County can nominate by official resolution one (1) candidate to serve on the Board. The said cities and towns then elect by a majority vote from among the nominations received. However, each CAD has a different process to elect and appoint their board members from the nominations. The following information is only relevant to the voting process for the suburban cities of Dallas and Denton CAD, not the appointment process for each CAD.

Incorporated cities and towns within Dallas County, except the City of Dallas, are entitled to submit one (1) vote during the election process for Dallas CAD. The term of office for each member is one year beginning on January 1, 2024, and ending on December 31, 2024.

Denton CAD distributes 5,000 total votes to its taxing entities. Each taxing entity's vote allocation is based on their tax levy compared to the grand total levy for all taxing entities for the previous year. The unit may cast all its votes for one candidate or may distribute the votes among any number of candidates. The City of Coppell has two votes.

The correspondence, candidate biographies for consideration, and ballots (resolutions) from both Appraisal Districts have been added to the agenda packet.

In the past, City Council has declined to submit votes for each Board of Directors. If City Council chooses not to cast a vote for a nominee, no action is needed during the regular session and staff will inform the districts in writing.

Recommendation:

None.