



September 11, 2023

TO: Taxing Entity Presiding Officers / Administrative Staff of El Paso County, Texas

RE: Appointment / Reappointment of El Paso Central Appraisal District (EPCAD) Board of Directors

The current term for EPCAD's Board of Directors concludes on December 31, 2023.

Senate Bill 2 (SB2), Section 6.03 of Article 5 of the Property Tax Code has effected changes to the process and terms for the EPCAD Board of Directors. A copy of SB2 is attached.

Reappointed or newly appointed members will serve a one-year term from January 1, 2024, through December 31, 2024.

Before October 15, 2023, your entity must appoint, by resolution, the allotted number of members to the EPCAD Board of Directors.

The process description is presented in chart format (attached) and by subject matter for reference.

A. Selection

For the year 2024, Property Tax Code Sec. 6.031 establishes the selection process for the nine-member EPCAD Board of Directors. Members of the Board are selected by the district's participating taxing units (entities).

Board members are appointed by majority vote of their respective governing bodies:

1. City of El Paso appoints two members;
2. County of El Paso appoints one member;
3. El Paso Independent School District (EPISD) appoints two members;
4. Lower Valley entities appoint two members;
 - 4.1 Clint Independent School District;
 - 4.2 Fabens Independent School District;
 - 4.3 San Elizario Independent School District;
 - 4.4 Socorro Independent School District;
 - 4.5 Tornillo Independent School District;
 - 4.6 El Paso Community College;
 - 4.7 San Elizario City;
 - 4.8 Town of Clint;
 - 4.9 Town of Horizon City; and
 - 4.10 Town of Socorro
5. Upper Valley entities appoint one member;
 - 5.1 Anthony Independent School District;
 - 5.2 Canutillo Independent School District;
 - 5.3 Town of Anthony; and
 - 5.4 Village of Vinton
6. Ysleta Independent School District (YISD) appoints one member.



Two members on the EPCAD Board of Directors represent the Lower Valley Entities as a group. If more than two individuals are nominated to serve on the EPCAD Board of Directors, the two individuals with the most nominations will be appointed.

One member on the EPCAD Board of Directors represents the Upper Valley Entities as a group. If more than one individual is nominated to serve on the EPCAD Board of Directors, the individual with the most nominations will be appointed.

If an equal number of nominations are received, either for the Lower Valley entities or the Upper Valley entities, the entity governing body(ies) must re-vote to achieve a majority vote for the available seat(s) on the EPCAD Board of Directors. If no nominees are received, the EPCAD Board of Directors will decide the nominee(s).

B. Eligibility

1. To be eligible to serve on the Board, an individual must be a resident of the district (El Paso County, Texas) and must have resided in the district for at least two years immediately preceding the date of appointment.
2. Property Tax Code Sec. 6.035, states an individual is ineligible to serve on an appraisal district board of directors if the individual 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:
 - a. the delinquent taxes and any penalties and interest are being paid under an installment payment agreement;
 - b. A suit to collect the delinquent taxes is deferred or abated.
3. An employee of a taxing entity participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the district.
4. Property Tax Code Sec. 6.035, effective September 1, 1989, bars EPCAD Board of Directors from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.
5. Property Tax Code Sec. 6.036, bars EPCAD Board of Directors from serving on the Board if they contract with the District, or if they contract on a tax-related matter with a taxing entity served by the District, or if they have a substantial interest in a business that contracts with the District or a taxing entity served by the District.
6. Property Tax Code Sec 6.03 (a), states, "an employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district".

C. Term of Office

Members of the EPCAD Board of Directors will serve a one-year term from January 1, 2024, through December 31, 2024.



D. Board Vacancies

City of El Paso, County of El Paso, EPISD, and YISD taxing entities:

Property Tax Code Sec. 6.03 provides that in the event a board member is unable to complete their term, the governing body of the taxing entities shall appoint a member.

Lower Valley and Upper Valley taxing entities:

Property Tax Code Sec. 6.03 provides that in the event a board member is unable to complete their term, the governing body of the taxing entity shall nominate a candidate. Board of Directors shall elect by a majority vote one of the nominees to fill the vacancy.

E. Agenda and Resolution Example wording:

The following is an example wording to include on your entity's meeting agenda and resolution:

Agenda

Entity name nominates Individual's full name to serve as our appointee to the El Paso Central Appraisal District Board of Directors for the term January 1, 2024, through December 31, 2024.

Resolution

On Date, Entity name nominated or appointed Individual's full name to serve on the El Paso Central Appraisal District Board of Directors for the term January 1, 2024, through December 31, 2024.

F. Future Changes to EPCAD Board Membership

Pursuant to SB2, Section 6.0301.(c), three Board of Director members (directors) will be elected in a county-wide general election in May 2024, and will begin their term on the EPCAD Board on July 1, 2024.

For questions, please contact:

Rick A. Medina, Director of Administrative Services, 915-780-2083, ricmed@epcad.org,
David L. Stone, Deputy Chief Appraiser, 915-780-2077, davstone@epcad.org,
or myself at admin@epcad.org or 915-780-2003.

Sincerely,

Dinah L. Kilgore, RPA
Executive Director/Chief Appraiser