



**Dallas Central
Appraisal District**

Date: August 13, 2025

To: Daniel Aleman, Mayor, City of Mesquite | mayor@cityofmesquite.com
Sent Via Email

From: Shane Docherty, Executive Director/Chief Appraiser

Re: Election/Appointment of Two Members to Board of Directors of the Dallas Central Appraisal District
Number of Votes Allocated To: Mesquite is 26

This letter is to notify the Taxing Entities that it is time to start the process to appoint two members on the Dallas Central Appraisal District Board of Directors whose terms will expire on December 31, 2025. Please read the following information, particularly the deadline dates.

OVERVIEW

Section 6.0301 of the Texas Property Tax Code provides that an appraisal district in a populous county shall be governed by a board of nine (9) directors composed of both appointed and elected directors. Five (5) of the directors are to be appointed by the taxing units that participate in the district in the manner as previously prescribed by Section 6.03 of the Tax Code (the “levy method”), and three (3) directors are to be elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The County tax assessor-collector serves as a voting ex office member.

Effective January 1, 2025, the five (5) appointed board of directors were elected according to Tax Code Section 6.03, or the “Levy Method”. The five directors appointed by the taxing units typically serve staggered four-year terms beginning on January 1st of every other even-numbered year. To provide for the transition for the staggered terms, two (2) directors were appointed to serve a term of one year, and three (3) directors were appointed to serve a term of three years. Thereafter, all appointed directors serve four-year staggered terms (starting with 2026 and 2028). **Following the 2024 election, the Chief Appraiser in conjunction with the taxing unit appointed/levy elected directors drew lots to determine which two (2) directors were to serve a term of one year. The two directors holding the one-year terms are Kevin Carbo, Sr. - Place 4 and Pauline Medrano – Place 5, whose terms will expire December 31, 2025.**

Therefore, a taxing unit appointment/levy election is required for Place 4 and Place 5. The two newly appointed members will serve a 4-year term, 2026-2029. Looking forward, the next taxing unit appointment election will take place in 2027 to appoint the three members whose terms expire on December 31, 2027.

The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled (two). There are 2,000 total votes to be allocated based on each taxing unit's tax levy as compared to the total levy for all taxing units. Each taxing unit eligible to vote and participate in the appointment process may nominate up to two candidates for the Dallas CAD Board of Directors.

PROCESS

This letter is the first step in this process whereby the Chief Appraiser is to calculate the voting entitlement of each taxing unit that is entitled to vote and notify the county judge and each county commissioner, the presiding officer of each city/town, city manager or city secretary, the presiding officer of each school district and the school district superintendent, the presiding officer of the college district, the college president, chancellor or other chief executive officer of the college district. **In addition to your taxing unit's votes being provided in the Subject line of this memo, I have included an attachment showing the number of votes that each county, city, school district and college district are entitled.**

The **next step** is the nomination of the candidates. A taxing unit is not required to submit nominations, but if it chooses to do so, **the nomination may be made only by a resolution** adopted by the governing body and submitted to the Chief Appraiser **before October 15, 2025**. For your convenience, a sample resolution for nomination is included with this notification. Please include the full name and address of each candidate nominated in the resolution.

It is advisable to provide each individual being considered for nomination with a copy of the attached Nominee Information Questionnaire for them to complete. The Questionnaire will provide information to the taxing unit and help ensure the nominee meets the eligibility requirements for a Board of Director position. The nominated candidate should submit a biography or resume for reference by all vote entitled taxing units in determining and casting their votes on the ballot.

The Chief Appraiser will, before October 30, prepare and submit a ballot of the timely submitted nominees to each taxing unit that is eligible to vote. The governing body of each taxing unit entitled to vote shall submit a resolution casting its votes to the Chief Appraiser **before December 15** (the day before December 15 is a Friday, December 12th so the resolution is due on or before December 12, 2025). The governing body of the taxing unit entitled to vote may cast all of its votes for one candidate or distribute them among the candidates for any number of the director positions. The Chief Appraiser will then count the votes and declare the two candidates who received the largest cumulative votes as elected and submit the results before December 31, 2025 to each of the taxing unit and to the candidates.

CALENDAR/DEADLINES

Below is the calendar for the appointment process as prescribed by Texas Property Tax Code Section 6.03.

Before October 1: In accordance with Texas Property Tax Code Section 6.03(d) and (e), the chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and reclamation district [i.e. special district] is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1, 2024 (normally of each odd-number year).

Before October 15: In accordance with the Texas Property Tax Code Section 6.03 (g) each taxing unit entitled to vote shall submit a resolution for the nominees for the board positions.

Before October 30: In accordance with Texas Property Tax Code Section 6.03 (j) the Chief Appraiser shall prepare a ballot listing the nominated candidates and deliver the ballot to the taxing units eligible to vote.

Before December 15 (the day before December 15 is a Friday, December 12th so the resolution is due on or before December 12, 2025): In accordance with Texas Property Tax Code Section 6.03 (k) each taxing unit that is entitled to vote shall determine its vote by resolution and submit the same to the Chief Appraiser.

Before December 31: In accordance with Texas Property Tax Code Section 6.03 (k) the Chief Appraiser will count the votes, declare the two candidates who received the largest cumulative vote totals elected, and submit the results to each taxing unit in the District and to the candidates.

The two (2) candidates who receive the largest cumulative vote totals are elected and the candidate who receives the largest cumulative votes is elected to Place 4 and the candidate who receives the second largest cumulative votes is elected to Place 5. The chief appraiser will resolve any tie votes by a method of chance.

QUALIFICATIONS

In order to qualify, an appointed member must be a resident of Dallas County and shall have resided in Dallas County for at least two years prior to the date such person takes office (January 1, 2026) and must satisfy the following:

Section 6.035 of the Tax Code provides that an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual is related within the second degree by consanguinity (blood) or affinity (marriage), as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district.

Similarly, an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser 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 under Section 33.02 of the Tax Code; or (B) a suit to collect the delinquent taxes is deferred or abated under Sections 33.06 or 33.065 of the Tax Code.

Per Section 6.035 of the Tax Code, an individual is also ineligible to serve on the board of directors of an appraisal district if the individual:

- (1) has served as a member of the board of directors for all or part of five terms, unless:
 - (A) the individual was the county assessor-collector at the time the individual served as a board member; or
 - (B) the appraisal district is established in a county with a population of less than 120,000;
- (2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
- (3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
- (4) has been an employee of the appraisal district at any time during the preceding three years.

An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. 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. (Section 6.0301, Tax Code).

An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with 1) the appraisal district; or 2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by Title 1 of the Tax Code. (Section 6.036(a), Tax Code, effective July 1, 2024.)

NEW REQUIREMENT

Also, due to new legislation passed in the 89th Texas Legislature, House Bill 148, Texas Tax Code Section 6.0302 provides that an individual may not be appointed to or be a candidate for appointment to an appointive position on the Board of Director of the Appraisal District unless the individual has signed the acknowledgement prescribed by Texas Property Tax Code Section 6.0302 (c) and has submitted the signed acknowledgement to the chief appraiser. Therefore, any individuals that are to be nominated must sign the attached Acknowledgement of Director's Duties and submit the same to the Dallas Central Appraisal District, Shane Docherty, Chief Appraiser/Executive Director, 2949 N. Stemmons Freeway, Dallas, Texas 75247-6195, before such individual's name may be placed on the Ballot. Therefore, this signed Acknowledgement MUST BE SUBMITTED/DELIVERED to the chief appraiser before October 15, 2025.

If you have any questions about this process, please contact Deputy Chief Appraiser, Cheryl Jordan, at DCADelections@dcad.org or by phone 214-819-2312, her direct line, or 214-631-0520, DCAD's main number.

Enclosure/Attachment: Acknowledgment of Director Duties; Sample Nomination Resolution; Nominee Questionnaire; Voting Entitlement List

"ACKNOWLEDGMENT OF DUTIES OF MEMBER OF APPRAISAL DISTRICT BOARD OF DIRECTORS

"I hereby acknowledge that I have read and understand the duties of a member of the board of directors of an appraisal district. I understand that the statutory responsibilities include:

- "(1) establishing the appraisal district office;
- "(2) hiring a chief appraiser;
- "(3) adopting the appraisal district's annual operating budget after filing notice and holding a public hearing;
- "(4) adopting a new budget if voting taxing units disapprove of the initial budget;
- "(5) determining whether to remove members of the appraisal review board if the board of directors of the appraisal district is the appointing authority and potential grounds for removal arise;
- "(6) notifying voting taxing units of any vacancy in an appointive position on the board and electing a replacement from submitted nominees;
- "(7) appointing a person to fill a vacancy in an elective position on the board;
- "(8) electing a chairman and a secretary of the board at the first meeting each year;
- "(9) holding board meetings at least quarterly;
- "(10) developing and implementing policies regarding reasonable access to the board;
- "(11) preparing information describing the board's functions and complaint procedures and making that information available to the public and to participating taxing units;
- "(12) notifying parties to a complaint filed with the board of the status of the complaint, unless otherwise provided;
- "(13) in populous counties, appointing a taxpayer liaison officer and deputy taxpayer liaison officers;
- "(14) annually evaluating the performance of the taxpayer liaison officer and any deputy taxpayer liaison officers, including reviewing the timeliness of complaint resolution;
- "(15) referring matters investigated by a taxpayer liaison officer relating to the appraisal review board's conduct to the local administrative district judge with a recommendation;
- "(16) developing a biennial written plan for the periodic reappraisal of all property in the appraisal district, filing notice and holding a public hearing on the plan, approving the plan, and distributing copies of the plan to participating taxing units and the comptroller;
- "(17) making agreements with newly formed taxing units on an estimated budget allocation for that taxing unit;
- "(18) having an annual financial audit prepared by an independent certified public accountant, delivering a copy of the audit to each voting taxing unit, and making the audit available for inspection at the appraisal district office;
- "(19) designating the appraisal district depository biennially;
- "(20) receiving resolutions from voting taxing units disapproving of board actions;
- "(21) adhering to Local Government Code requirements for purchasing and entering into contracts;
- "(22) providing advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determining the number of members of that advisory board;
- "(23) adhering to laws concerning the preservation, microfilming, destruction, or other disposition of records; and
- "(24) adopting and implementing a policy for the temporary replacement of a member of an appraisal review board who violates ex parte communication requirements.

"Furthermore, I recognize that the board does not appraise property or review the value of individual properties. I acknowledge that tax rates and tax burdens are determined by applicable taxing jurisdictions, not the appraisal district board of directors."

Date: _____

Signature

Name: _____
(please print)

RESOLUTION NO. ____

A RESOLUTION OF THE {insert governing body e.g., city council, school board, commissioners} OF THE {insert name of jurisdiction} NOMINATING CANDIDATES FOR ELECTION TO THE BOARD OF DIRECTORS OF DALLAS CENTRAL APPRAISAL DISTRICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Chief Appraiser of the Dallas Central Appraisal District has been charged with the responsibility of conducting the election process to determine the membership of the Board of Directors of the Dallas Central Appraisal District, according to the Property Tax Code of Texas; and

WHEREAS, Texas Property Tax Code Sections 6.03(e) and 6.03(g) provides that each taxing unit entitled to vote may nominate by resolution up to two (2) candidates to become a member of the Board of Directors to be submitted to the Chief Appraiser before October 15, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE {insert governing body e.g., city council, school board, commissioner} OF THE {insert name of jurisdiction}:

SECTION 1. That the {insert governing body e.g., city council, school board, commissioner} of {inset name of the jurisdiction}, does hereby nominates the following persons as a candidate for election to the Board of Directors of the Dallas Central Appraisal District:

- 1.
- 2.

SECTION 2. That this Resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the {insert the name of the governing body} of the {insert the name of the jurisdiction}, on this the ____ day of ____, 2025.

NAME OF JURISDICTION

MAYOR/PRESIDENT/COUNTY JUDGE

ATTEST:

Nominee Information Questionnaire
Dallas Central Appraisal District Board of Directors

Your name has been submitted by a Dallas Central Appraisal District Taxing Unit as a candidate for the Dallas CAD Board of Directors. Please provide the following information and feel free to attach any additional information. **The form must be returned by October 15, 2025.**

Name

Home Address/City/Zip

Cell Phone

E-mail

1. Are you a resident of Dallas County? **Yes/No**
 - a. If yes, have you resided in Dallas County for at least two years immediately preceding the beginning of this term (January 1, 2026)?
2. Are you an elected official or member of a governing body of a taxing unit in Dallas County? **Yes/No**
 - a. If yes, which taxing unit? _____
3. Are you, or have you ever been, an employee of a taxing unit (County, City, School, Special District) in Dallas County? **Yes/No**
 - a. If yes, which taxing unit? _____
 - b. When? _____
4. Are you related to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Tax Code? **Yes/No**
 - a. If yes, please list the degree of relation. _____
5. Do you currently own property on which delinquent taxes have been owed to a taxing unit for more than 60 days or are part of a suit to collect the delinquent taxes that have been deferred or abated? **Yes/No**
6. Are you currently, or have you ever served as a voting member of the Dallas CAD Board of Directors? **Yes/No**
If yes, what years have you served? _____
7. Have you engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code during the last three years? **Yes/No**
8. Have you ever been engaged in the business of **Yes/No**

representing property owners for compensation in the proceedings under the Property Tax Code in Dallas County in the last three years?

9.

Are you, or have you ever been an employee of Dallas CAD?
a. If yes, year(s) you were employed? _____

Yes/No
10.

Do you directly or through a business entity have substantial interest in a contract with Dallas CAD or a taxing unit that participates in the District?
a. If yes, please list: _____

Yes/No
11.

Please give a brief statement on why you would be interested in serving on the Dallas Central Appraisal District Board of Directors.

12.

Please list any additional information you believe would be beneficial for the Dallas County Taxing Units to know about you.

Return to: Your Nominating Taxing Unit or
Cheryl Jordan - Dallas Central Appraisal District
2949 N. Stemmons Freeway
Dallas, TX 75247
DcadElections@dcad.org

Dallas Central Appraisal District 2025 Calculation of Taxing Unit Votes for Board of Directors Per Texas Property Tax Code Section 6.03(d)

SUPPLEMENTAL #09-2024 EVR DATED 09/4/2024 FOR TAX YEAR 2024 FOR ALL ENTITIES

ENTITY	2024 Taxable Value As of 09-2024 Supplemental	2024 Tax Rate	2024 Estimated Taxes Imposed	Taxing Unit Percentage of Total Taxes Imposed	1,000 Multiplier	Round	Multiply by Number of Directors (2)	2025 Taxing Unit Voting Entitlement	Taxing Unit Percentage of Total Votes (Yellow Highlight ≥ 5%) TPTC 6.03(k-1)
COUNTYWIDE ENTITIES									
Dallas County	\$416,443,435,417	0.215500	\$897,435,603	10.86226%	108.62262	109	218	218	11%
Dallas College	426,915,850,533	0.105595	\$450,801,792	5.45635%	54.56355	55	110	110	5%
GRAND TOTAL OF COUNTYWIDE	\$843,359,285,950		\$1,348,237,396	16.31862%	163.18616	163	328	328	
CITIES									
Addison	\$6,473,963,723	0.609822	\$39,479,655	0.47785%	4.77849	5	10	10	0%
Balch Springs	2,058,989,412	0.794629	\$16,361,327	0.19803%	1.98032	2	4	4	0%
Carrollton	10,309,498,743	0.538750	\$55,542,424	0.67227%	6.72267	7	14	14	1%
Cedar Hill	6,537,656,328	0.636455	\$41,609,241	0.50362%	5.03624	5	10	10	0%
Cockrell Hill	233,643,105	0.695086	\$1,624,021	0.01966%	0.19657	0	0	0	0%
Combine	27,826,346	0.350000	\$97,392	0.00118%	0.01179	0	0	0	0%
Coppell	11,461,852,683	0.458632	\$52,567,724	0.63626%	6.36262	6	12	12	1%
Dallas	204,668,252,776	0.704700	\$1,442,297,177	17.45708%	174.57085	175	350	350	17%
DeSoto	7,870,705,758	0.684934	\$53,909,140	0.65250%	6.52498	7	14	14	1%
Duncanville	3,942,984,246	0.614834	\$24,242,808	0.29343%	2.93427	3	6	6	0%
Farmers Branch	9,979,772,798	0.543500	\$54,240,065	0.65650%	6.56504	7	14	14	1%
Ferris	31,223,641	0.534800	\$166,984	0.00202%	0.02021	0	0	0	0%
Garland	26,599,868,293	0.689746	\$183,471,528	2.22068%	22.0678	22	44	44	2%
Glenn Heights	986,790,869	0.565015	\$5,575,516	0.06748%	0.67484	1	2	2	0%
Grand Prairie	14,268,823,626	0.660000	\$94,174,236	1.13985%	11.39854	11	22	22	1%
Grapevine	503,956,111	0.241165	\$1,215,366	0.01471%	0.14710	0	0	0	0%
Highland Park	9,400,619,935	0.208550	\$19,604,993	0.23729%	2.37292	2	4	4	0%
Hutchins	1,556,141,852	0.630082	\$9,804,970	0.11868%	1.18676	1	2	2	0%
Irving	42,014,585,664	0.589100	\$247,507,924	2.99575%	29.95753	30	60	60	3%
Lancaster	6,631,932,334	0.604606	\$40,097,061	0.48532%	4.85321	5	10	10	0%
Lewisville	135,776,953	0.422435	\$573,569	0.00694%	0.06942	0	0	0	0%
Mesquite	15,186,970,290	0.690000	\$104,790,095	1.26834%	12.68344	13	26	26	1%
Ovilla	49,955,648	0.626213	\$312,829	0.00379%	0.03786	0	0	0	0%
Richardson	15,112,495,539	0.542180	\$81,936,928	0.99174%	9.91737	10	20	20	1%
Rowlett	7,985,870,053	0.769691	\$61,466,523	0.74397%	7.43970	7	14	14	1%
Sachse	2,933,206,549	0.650416	\$19,078,045	0.23091%	2.30914	2	4	4	0%
Seagoville	1,454,324,423	0.710932	\$10,339,258	0.12514%	1.25143	1	2	2	0%
Sunnyvale	2,119,907,156	0.453000	\$9,603,179	0.11623%	1.16234	1	2	2	0%
University Park	11,695,176,346	0.229964	\$26,894,695	0.32552%	3.25524	3	6	6	0%
Wilmer	2,373,302,778	0.432143	\$10,256,062	0.12414%	1.24136	1	2	2	0%
Wylie	264,974,797	0.534301	\$1,415,763	0.01714%	0.17136	0	0	0	0%
GRAND TOTAL OF CITIES	\$424,871,048,775		\$2,710,256,498	32.80404%	328.04042	328	654	654	
SCHOOL DISTRICTS									
Carrollton-FB ISD	\$27,289,093,397	0.983600	\$268,415,523	3.24881%	32.48812	32	64	64	3%
Cedar Hill ISD	6,069,916,206	1.127900	\$68,462,585	0.82865%	8.28648	8	16	16	1%
Coppell ISD	18,652,862,790	1.002600	\$187,013,602	2.26355%	22.63550	23	46	46	2%
Dallas ISD	195,327,449,741	0.997235	\$1,947,873,693	23.57641%	235.76415	236	472	472	24%
DeSoto ISD	5,291,507,331	1.065200	\$56,365,136	0.68222%	6.82225	7	14	14	1%
Duncanville ISD	7,197,014,578	1.105700	\$79,577,390	0.96318%	9.63178	10	20	20	1%
Ferris ISD	64,238,971	1.140800	\$732,838	0.00887%	0.08870	0	0	0	0%
Garland ISD	33,132,872,622	1.050900	\$348,193,358	4.21442%	42.14416	42	84	84	4%
Grand Prairie ISD	13,875,271,518	1.057700	\$146,758,747	1.77632%	17.76319	18	36	36	2%
Grapevine-Colleyville ISD	511,644,897	0.923300	\$4,724,017	0.05718%	0.57178	1	2	2	0%
Highland Park ISD	23,378,147,635	0.866900	\$202,665,162	2.45299%	24.52992	25	50	50	2%
Irving ISD	22,750,859,055	1.015900	\$231,125,977	2.79747%	27.97472	28	56	56	3%
Lancaster ISD	6,109,744,509	1.224400	\$74,807,712	0.90545%	9.05448	9	18	18	1%
Mesquite ISD	15,036,507,363	1.096900	\$164,935,449	1.99632%	19.96324	20	40	40	2%
Richardson ISD	35,774,202,646	1.105200	\$395,376,488	4.78551%	47.85505	48	96	96	5%
Sunnyvale ISD	2,227,430,907	1.186900	\$26,437,377	0.31999%	3.19989	3	6	6	0%
GRAND TOTAL OF ISD'S	\$412,688,764,166		\$4,203,465,055	50.87734%	508.77341	509	1,020	1,020	
GRAND TOTAL			\$8,261,958,949	100.00000%	1,000.00000		2,002	2,002	100%

Per TPTC 6.03 (k-1) TU with 5% or greater:
6.03(k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.