



PANOLA COUNTY APPRAISAL DISTRICT

1736 BALLPARK DR. CARTHAGE, TEXAS 75633

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August 29, 2025

Panola County
Panola County Courthouse, Room 216A
Carthage, TX 75633

Attn: Judge Roger McLane

RE: 2026 – 2027 Up Coming Election Notice

Dear Judge McLane:

This fall there will be an election of five (5) directors for the 2026 - 2027 term of the Board of Directors. All county appraisal district directors serve two-year terms, which begin on January 1 of even number years. The Panola County Appraisal District's Board of Directors do not have staggered terms like the Appraisal Review Board, nor do they have term limitations.

To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a non-voting director of the district must have resided in the district for at least two (2) years immediately preceding the date the individual takes office. 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. Effective September 1, 2001, HB 490 restricts an individual from serving as an appraisal district director if the individual owes delinquent taxes for more than sixty (60) days after the individual knew or should have known of the delinquency. This restriction does not apply if the taxes are under an installment payment agreement or a tax deferral/abatement.

Section 6.03 of the Texas Property Tax Code requires the Chief Appraiser to calculate the number of votes for each voting unit in the CAD and notify the units **before October 1**. The number of votes for each unit is based on the ratio of the unit's tax levy in the preceding year to the total taxes levied by all voting units in the preceding year. Enclosed you will find a worksheet of your allocated votes.

Each voting unit may nominate by resolution adopted by its governing body, one candidate for each position to be filled and submit the name(s) to the chief appraiser **before October 15**. Therefore, you may nominate up to five (5) candidates. Please place this item on your agenda for your **September** meeting and provide the results to the Panola County Appraisal District's office upon the decision made by your district so that we may begin preparation for the next step in the election.

**Panola County Appraisal District
2026 - 2027 Board of Directors Selection Process**

Nomination and Resolution

Whereas, **Panola County and Panola County Special** has the opportunity to submit nominations for five (5) director positions on the Panola County Appraisal District's Board of Directors.

NOW THEREFORE BE IT RESOLVED, by Panola County that, in an open meeting, **nominated the following five (5) people to serve on the 2026 - 2027 Board of Directors:**

1. Craig M. Lawless
2. Taylor Harris
3. _____
4. _____
5. _____

Passed and approved on this the 23rd day of September, 2025.


Presiding Officer

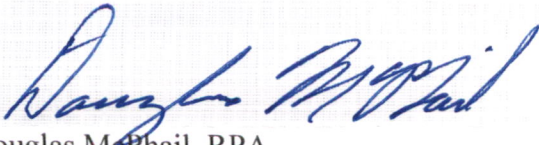
Please return this form **before Friday October 31, 2025 to:**

Douglas McPhail, Chief Appraiser
Panola County Appraisal District
1736 Ballpark Drive
Carthage TX 75633

Before October 30, I will prepare a ballot and deliver a copy of the ballot to each taxing unit entitled to vote. Each taxing unit shall vote by resolution and submit the results to me **before December 15**, or after your November board meeting. I will count the votes, declare the five candidates who received the largest cumulative vote totals, and notify you and the five new directors of the results **before December 31**. Thank you in advance for electing a progressive Board for the 2026 - 2027 term. Each board member actively participates and contributes to the success of our organization.

Should you have any questions regarding the calculations, please feel free to call me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Douglas McPhail", written in a cursive style.

Douglas McPhail, RPA
Chief Appraiser

DM/jm