



Guadalupe Appraisal District

Mission Statement:

The mission of the Guadalupe Appraisal District (G.A.D.) is to achieve equalization among all classes of property by maintaining the highest standards in appraisal practices and law, guided by the goals of providing quality service to the public, developing high-performance employees and by creation of automated programs to expedite work flow, all oriented toward the highest ethical standards and transparency relative to professional appraisal practices.

Purpose:

In light of this mission, the Guadalupe Appraisal District would like this document to provide transparency and insight for property owners as related to the functions and responsibilities of the appraisal district.

General Information:

Appraisal Districts were created as a central location for appraisal information and services for property tax purposes. They are considered political subdivisions of the State, whose organization and responsibilities are outlined in the Texas Tax Code. Appraisal districts are funded by the taxing entities that utilize the appraisal and related information pro-rata according to the tax levy. Since 2000, the Guadalupe Appraisal District has operated under budget and returned a total of \$707,573 to the taxing entities.

Appraisal District Responsibilities:

The Appraisal District has multiple Responsibilities as follows:

- The discovery and listing of all real and business personal property on the appraisal roll,
- The appraisal of all real and business personal property fairly and equitably at 100% market value as of January 1st,
- The administration of exemptions and special use valuations,
- Maintain and provide public access to public records, and
- Educate the public on the Texas Property Tax System.

The appraisal process across the state of Texas was legislated with the intent to fairly and equitably distribute the tax burden among classifications of property.

Board of Directors:

The governing body of an appraisal district is the Board of Directors. The Board of Directors will meet monthly at which an opportunity for citizen's comments is afforded. The Board of Directors of the G.A.D. is a five member board and has the following responsibilities:

- Select a Chief Appraiser,
- Adopt the annual District budget, and
- Ensure adherence to policies and procedures required by law.

The District Board of Directors is not responsible for appraising property, or making decisions affecting the appraisal of property in the district.

Appraisal Review Board:

The Local Administrative District Judge is responsible for the appointment process of Appraisal Review Board members. The A.R.B. is authorized to hear property owner protests and issue a determination of evidence, should the property owner and district be unable to reach an agreement regarding the protest. The Appraisal Review Board is a five member board with one auxiliary member.

Taxpayer Liaison:

The Taxpayer Liaison is selected by the Board of Directors to be available to the property owners to assist in understanding the appraisal and protest process.

Additional Information:

The G.A.D. does not determine the tax levy. The governing bodies of the taxing entities adopt annual budgets and set the tax rates. Taxes collected for a taxing unit allows that taxing unit to provide public services. A property may be located in Guadalupe County, **and** in a school district where there are two separate Tax Assessor-Collectors responsible for the collection of property taxes. For example, if a property is located in New Braunfels ISD, and Guadalupe County, the property owner will receive one tax statement from the Guadalupe County Tax Office for the Guadalupe County tax, **and** one tax statement from the Comal County Tax Office for the New Braunfels ISD tax. For information regarding tax rates, and payment options, please contact the appropriate tax office directly. The Guadalupe County Tax Assessor-Collector may be reached at 830.379.2315, and select option 1 for Property Tax, or contact the appropriate Tax Assessor-Collector for that entity.

Key Dates/Texas Property Tax Calendar:

- January 1st-Date of appraisal of all real and business personal property
- January 31st- Last day to pay property taxes without penalty and interest
- April 15th-Last day for property owners to file rendition or request an extension
- May 31st-Deadline for filing written protests to the A.R.B., (or by the 30th day after a notice of appraised value is mailed to the property owner, whichever is later)
- October-Tax statements are typically mailed

For more information regarding the Appraisal Process or Administrative Remedies, contact us at:

<u>Seguin Office</u>	<u>Schertz Substation</u>
3000 N. Austin Street	1101 Elbel Rd.
Seguin, Texas 78155	Schertz, Texas 78154
830.303.3313 phone	210.945.9708, ext. 202
830.372.2874 fax	

Or, online at www.guadalupead.org.

SERVICE

EQUITY

ACCURACY

TRANSPARENCY