

GUADALUPE APPRAISAL DISTRICT



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REGULAR SESSION OF THE BOARD OF DIRECTORS

June 7, 2023

1. CALL TO ORDER

Mr. Dunn called the meeting to order at 5:32p.m.

2. ROLL CALL

All members were in attendance except Mr. John. Others present were Erich Strey and Peter Snaddon.

3. CITIZENS' COMMENTS – None

4. DISCUSSION: TAXPAYER LIAISON REPORT – None

5. CONSENT AGENDA – These items may be acted upon by one motion. No separate discussion or vote on any of the items will be had unless requested by a Board Member. – Ms. Siever moved to accept the consent agenda items as presented. Mr. Lievens seconded the motion. The motion carried unanimously.

6. DISCUSSION/ACTION: Presentation and Approval of 2022 G.A.D. Audit Report by Armstrong, Vaughan, & Associates
Ms. Debbie Fraser of Armstrong, Vaughan & Associates presented the audit report. Ms. Fraser apologized for being a month late with the report. Ms. Fraser stated that the net pension was an asset, showing the pension being funded at 104%. Anything funded over 70% is very good according to the GFOA, Governmental Finance Officers Association. TCDRS is well funded, and their pensions are considered very secure. Ms. Fraser stated a net pension asset is not often seen. Ms. Fraser then went on to discuss the balance sheet. GAD total assets were \$3,020,674 which consisted of \$2.9 million in cash and close to \$86,000 in prepaid expenditures. The total liability was 1.2 million. \$1,077,753 was prepaid jurisdiction income which is recognized in 2023. The appraisal defense service fund was set up with \$107,880 from the left-over budget of the contingency fund line item. Total received revenues for 2022 were \$3,694,367 but \$3,818,108 was budgeted so that left a negative \$123,741. Personnel services and related expenditures were budgeted at \$2.6 million but \$2.4 million were spent so this left a positive variance of \$168,672. Operations supplies and expenditures were budgeted at \$461,170 with an actual \$330,165 being spent leaving a positive variance of \$131,005. Professional and other services were budgeted at \$344,577 and \$328,577 were spent leaving a positive variance of \$16,000. The data processing budget was \$246,670 and \$233,885 were spent leaving a positive variance of \$12,785. Capital Outlay budget was \$100,000 but only \$14,125 was spent leaving a positive variance of \$85,875. Most of the positive variance was the parking lot not being done. GAD had an increased fund balance of \$290,596. 2022 fund balance went from 1.5 million to 1.8 million. Mr. Amador moved to accept the audit report as presented. Ms. Siever seconded the motion. The motion carried unanimously.

7. EXECUTIVE SESSION: For a private consultation with the Board's Attorney with respect to pending or contemplated litigation, settlement offers, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this chapter, authorized and pursuant to Texas Government Code (Sec. 551-071). – The Board went into closed session at 5:49pm and reconvened at 5:56pm.

8. EXECUTIVE SESSION: The Board may retire to executive session to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee, authorized and pursuant to Texas Government Code (Sec. 551-074) – The Board did not go into executive session.

9. DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #7 – No action taken.

10. DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #8 – No action taken.

11. DISCUSSION/ACTION: Lease agreement(s) obtained by GAD for aging copiers (2). DEX Imaging gave us two different options to purchase or lease for 5 years. The 5-year lease will save us \$6.46 a month. GAD had tried to get another company to bid for the copiers, but to no avail. Mr. Snaddon recommended that the board approve the two new copiers lease agreement. Mr. Amador moved to approve the new copiers lease agreement. Mr. Lievens seconded the motion. The motion carried unanimously.

12. DISCUSSION/ACTION: Guadalupe Appraisal District 2024 Proposed Budget. Mr. Snaddon provided the budget with a few changes from the Budget Workshop. With the 2022 audit Mr. Snaddon was able to update a few items to show the cost difference from 2021 to 2022. Snaddon was able to show all the increases from year to year with ARB. Utilities have had a big increase. Inflationary data was presented that showed a 5½% to 6¼% projected cost of living for next year. Snaddon recommended a 5% C.O.L.A. increase, which was what other CADs surveyed were doing. Snaddon had also researched management salaries. There was a lot of discussion over Snaddon’s results. Health insurance costs are projected to rise 16% next year. The retirement rate was discussed to change to the required rate 14% instead of the 15.03% that was done in 2023, due to the rising cost everywhere else. That 15.03% was done to give the retirees a raise last year. ARB stipend raised to \$160. The tax liaison will have more duties due to state mandates so her rate should be the same rate as the ARB. This would bring an additional annual cost of \$1,500.00. Mr. Snaddon stated he felt the legislative fund stay the same for 2024. Snaddon presented the adopted 2023 budgets of similarly classed Tier 1 districts to compare to the 2024 budget of Guadalupe. Snaddon suggested that they needed to discuss the three Management positions salary. The board wanted a salary survey done as soon as possible to be fair to everyone. This would probably be used for the budget of 2025. For the present budget the board discussed 10% above the 5% COLA and agreed on the amount.

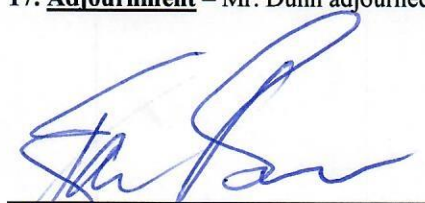
13. DISCUSSION/ACTION: Request for Authorization to Forward the 2024 Proposed Guadalupe Appraisal District Budget to Taxing Units, Per §6.06(a) Texas Tax Code. Mr. Snaddon stated he would make the changes of the 10% salary changes to the budget being mailed out. Mrs. Sever made a motion to approve forwarding the 2024 Proposed Guadalupe Appraisal District Budget to the Taxing Units. Mr. Lievens seconded the motion and it passed unanimously.

14. DISCUSSION/ACTION: Request to Schedule 2024 Budget Hearing for August 9, 2023, and authorize Chief Appraiser to Deliver to Taxing Units Written Notice of the Date, Time, and Place Fixed for Budget Hearing per 6.06 (b) Texas Tax Code. Mr. Lievens made a motion to approve scheduling the 2024 Budget Hearing for August 9, 2023, and to authorize the Chief Appraiser to deliver to Taxing Units written notice of the date, time, and place fixed for the budget hearing. Mr. Amador seconded the motion and it passed unanimously.


15. Chief Appraiser’s Report Mr. Snaddon gave the preliminary MAPS review results that was completed on May 5, 2023. The district met 86 out of 89 of the requirements. Three questions of the requirements were not met. Mr. Snaddon presented remedies for the requirements not met. Snaddon is confident that once the district completes and submits the remedies by November 1st the results of MAPS review will reflect GAD had successfully met all requirements. Mr. Snaddon gave the 2023 protest summary. Timely online appeals are 3,669 at \$1.264b. Timely traditional are 19,066 at \$6.896b. Agent appeals are 11,365 at \$4.088b. Owner appeals are 10,680 at \$3.063b. Late appeals filed 187 at \$49.89m. ARB hearings held 261 at \$109.0m. Informal conferences 4,580 at \$1.220b. Settled online appeals 2,036 at \$679.5m. Snaddon stated we did great with online appeals this year. The remaining days before certification deadline is 32 out of 70. Scheduled ARB hearings 1,212 at \$1.247b. but that will increase as time goes on. Scheduled informal conferences 5,461 at \$1.739b. Projected max unresolved assessed value (5%) \$1.416b. Mr. Snaddon states he opened his schedule after today to hear 1100 appointments of commercial high dollar value to try and make ends meet there. Snaddon states we have enough personnel to get the work done but may need to improve on the scheduling. Mr. Snaddon stated that he would like him and Ms. Meyer to go to Bexar County and some other counties to see how they do their scheduling. Snaddon feels it is the scheduling that needs to be improved on.

16. Directors’ Report – None.

17. Adjournment – Mr. Dunn adjourned the meeting at 7:00p



Darren Dunn, Chair

ATTEST:


Daryl John, Secretary