

# GUADALUPE APPRAISAL DISTRICT



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## REGULAR SESSION OF THE BOARD OF DIRECTORS

November 8, 2023

### 1. CALL TO ORDER

Mr. Dunn called the meeting to order at 5:31p.m.

### 2. ROLL CALL

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

### 3. CITIZENS' COMMENTS – None.

**4. TAXPAYER LIAISON REPORT** – Ms. Murphy stated the ARB board is winding down and needs only one panel now. All year long they have been running two panels with 3 on each panel. When it goes back to one panel then its 5 people. Murphy stated they have done a very good job. Murphy said she would like to put this in the Board's mind there are 9 voting members in case someone is on vacation, or someone is sick. Sometimes that gets hectic. Murphy states she has 4 positions coming open. Murphy said the ARB board is short one member right now, because one moving to Missouri, but will be ok until the end of the year. Murphy has two good applicants. Murphy said it's hard to get people on the board and you never know when you're going to lose one for any reason. Murphy said it takes almost a year to know what you're doing. Murphy's proposal is to have 10 people, at no time would there ever be more than 6 at one time present. It would never cost the appraisal board more than that amount. It would just let Murphy have options when she must call people in. Murphy said it the ARB Board of Director's policy would have to change the policy if Board would allow that. Mr. Snaddon mentioned that the budget has stayed pretty much within the outline. Mr. Snaddon stated it could be put on the December agenda.

**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. Sever moved that the board accept the consent agendas presented. Mr. Lievens seconded the motion. The motion passed unanimously.

**6. 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 did not go into executive session.

**7. 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.

**8. DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #6** – No action taken.

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

**10. DISCUSSION/ACTION: Advise and consent for appointment to the GAD Agricultural Advisory Board eligible nominations for a two (2) year term (2024/2025).** Mr. Snaddon stated there are two individuals this year Mr. Dale Dyess, and Mr. Ray Joy their qualifications are included in the packet along with the minutes of the AG Board. Snaddon noted that that normally they are the same individuals because there are not too many changes on the AG Board. But every 2 years this is a requirement of the tax code for member to reinstated and present to GAD Board. Snaddon stated a new law had passed

recently does not require them to be a part of the county as a farmer or own land for 5 years. Snaddon said this new law maybe because it was realized that it was hard to get members for the AG Board. Mr. Ben Amador moved that the board appoint the two individuals, Mr. Dyess and Mr. Joy, to the Agricultural Advisory Board. Mr. Lievens seconded the motion. The motion passed unanimously.

**11. DISCUSSION: Review sealed Request for Proposal (RFP) submissions for performance of audit services pertaining to GAD's 2023 fiscal year** - Mr. Snaddon stated there was a request for proposals sent out in the newspaper and there was one submitted. It's the same individual we have now. Armstrong, Vaughan & Associates, Ms. Debbie Fraser. Mr. Snaddon, said with lack of multiple options and knowing this individual and the history we've had with them they have done a good timely job with us. The Board discussed the increase in fees that had not been increased in years. The fee is higher than the allocated budget anticipated.

**12. ACTION: Consider entering into an Understanding of Services Agreement for the audit of GAD's 2023 fiscal year, as required by TPC §6.063.** - The board requests that Armstrong, Vaughan & Associates be questioned about the board filling out paperwork as to their actions such as bribery, or illegal actions. Ms. Sever states it is a form that the school board must fill out each year. Mr Snaddon stated the allocated budget vs the proposal amount varies slightly, and a budget line item would just then be added. Mr. Lievens moved that we enter into an Understanding of Services Agreement for the GAD's 2023 fiscal year with Armstrong, Vaughan & Associates. Mr. Ben Amador seconded the motion. The motion passed unanimously.

### **13. Chief Appraiser's Report**

#### **A) 88<sup>th</sup> Legislative Update Seminar Recap**

Mr. Snaddon stated that he had attended a chief appraiser conference this last month with the laws & rules update. The governor called a fourth special session 11/7/2023. History was made since in 176-year history lawmakers had never met for more than three special sessions in a year where a regular session was held.

#### Senate Bill 2

- a) Increases HS exemption amount to \$100,000 and over 65/ DP exemption amount to \$30,000.
- b) Taxing units who have granted a local option HS exemption are prohibited from reducing or eliminating it for four years.
- c) Reduces the school tax rate for all property owners by compressing the rate by 10.7 cents.
- d) Creates a 20% "Circuit Breaker" for all real property not exempt for HS/Over65/DP with a market value under \$5 million.
- e) Creates three (3) new elected CAD Board members in counties with a population in excess of 75,000 to be voted on.

#### House Bill 1228

Increases the types of notices and communication property owners or authorized representatives can request delivered from tax officials through electronic communication.

- a) Notices, Renditions, Application Forms, ARB Orders, Tax Statements or Receipts
- b) Tax Officials/Offices must acknowledge receipt of all electronic communication (i.e., auto replies).
- c) Intent of law is to limit associated costs and improve tracking/confirmation of correspondence delivery.

#### House Bill 1285

##### Tax Liaison Officer (TLO) responsibilities

- a) CAD Boards may appoint one or more deputy TLOs to assist TLO.
- b) Education requirements updated. Must be complete within 12 months of appointment and periodically on even numbered years afterward.
- c) TLO is responsible for publicizing the availability of positions on the Appraisal Review Board (ARB).
- d) Complaints submitted to TLO for reasons other than value.
- e) TLO can dismiss complaints found to be about appraisal methodology, value, repetitive or fails to state a legitimate concern.
- f) TLO has 90 days to notify taxpayer of resolution to the complaint, who cannot appeal.
- g) CAD BOD required to evaluate TLO and Deputy TLOs performance annually, which must include a review of timeliness of TLO's resolution of complaints.

#### House Bill 796

##### New CAD Database

- a) Adds Section 41.13 to Tax Code: Protest Hearing Database
- b) Chief Appraiser shall create and maintain a publicly available and searchable internet database that contains information on all protest hearings conducted by the ARB of that District
  - i. Name of each ARB Member
  - ii. Date & time of hearing
  - iii. Account Number & Category of subject

- iv. CAD's appraised value & property owners' value
- v. ARB's determination

House Bill 3273

Appraisal Districts will no longer be required to send postcards notifying taxpayers of the T n T website for 2024 and forward.

Adds verbiage of T n T website on Notices of Appraisal mailed out in spring.

Newspaper posting by August 7<sup>th</sup> of each year.

House Bill 3033

Defines "business day" for timely response requirements of Open Records Request. Snaddon stated federal holidays and state holidays do not count as a business day.

House Bill 2354

Open-Space Land requirements

- a. New AG application no longer required in certain instances involving the death of an owner.

House Bill 3207

AG Advisory Board requirements

- a. No longer have to be a resident of the county.
- b. No longer required to be a landowner for 5-years.

**B) Board of Directors Election Update**

Snaddon stated the old school way of election were we were required to hold an election every even year for the board. Ballots were delivered to the taxing units prior to the October 30<sup>th</sup> deadline. The ballots must be returned by December 15<sup>th</sup>. And we notified the results to taxing units and candidate by December 31<sup>st</sup>.

The proposed implementation of SB2 BOD Configurations dates are:

December 2023 – Taxing units appoint 5 members via taxing unit election to serve a 1-year term.

January 1, 2024 – 5 entity appointed members take office for a 1-year term.

May 2024 – General election to elect 3 board members by the public brining board to a 9-member Board including T A C as an ex officio member.

July 1, 2024 – 3 members that were elected in May take office for a 2.5-year term to expire 12/31/2026.

December 2024 – Taxing units appoint 5 members. 2 members to serve a 1-year term and 3 member to serve a 3-year term.

January 1, 2025 – 5 entity appointed members take office.

December 2025 – Taxing units appoint 2 members to a 4-year term.

January 1, 2026 – 2 entity appointed members take office.

November 2026 – General election to elect all 3 elected positions.

January 1, 2027 – 3 elected members take office. At the January board meeting, the three elected members Draw lots to determine 1 member to serve a 2-year term to expire 12/31/2028 and 2 Members to serve a 4-year term to expire 12/31/2030.

December 2027 – Taxing units appoint 3 members to serve a 4-year term.

January 1, 2028 – 3 entity appointed members take office.

Proposed Election Cycles

Elected Members

May 2024 (3 members)

November 2026 – 3 members (at first meeting they will draw lots to determine 1 member to serve a 2-year Term and 2 members to serve a 4-year term)

November 2028, 2032, 2036 (1 member)

November 2030, 2034, 2038 (2 members)

Entity Appointed Members

December 2023 – (5 members)

December 2024 – (5 members)

2 members to a 1-year term and 3 members to a 3-year term.

December 2025, 2029, 2033, 2037 (2 members)

December 2027, 2031, 2035 (3 members)

**C) Online Media Analytics Recap**

Snaddon said our IT gentlemen, Jeff Messenger ran statics for us on our Facebook account. GAD has 174 likes and 232 followers. Messenger showed the age, gender, and location of the followers with the amount of likes and per month, plus visits and outreach.

**D) Status of 2024 Inspections**

Remaining inspections to be conducted are 460 accounts.

Completed periodic inspection list (2017 or older)

Created 1,955 new accounts.

Processed 3,376 ownership transfers.

Currently 5,806 accounts coded as Inventory (01)

5,453 (2023)

5,171 (2022)

2,958 (2021)

Confirmed sales activity, as of 06/30/2023. Staff had waited for the new data system "Just Appraised" to be installed to analyze the deed transfers.

	GAD Confirmed Transactions			Weighted Average Price/Sq Ft		
	2022	2023	% Change	2022	2023	%Change
Comal ISD	228	78	-66%	\$170.35	\$161.59	-5.14%
Navarro ISD	343	106	-69%	\$183.69	\$181.53	-1.18%
New Braunfels ISD	403	138	-66%	\$178.33	\$175.88	-1.37%
SCUC ISD	1011	235	-77%	\$155.35	\$154.30	-0.38%
Seguin ISD	620	180	-71%	\$169.889	\$176.25	3.74%

**E) Status of Staffing**

Snaddon announced the retirement of our Deputy Chief Appraiser, Mr. Erich Strey. Mr. Strey started with the district on April 30, 1982. His final day will be sometime after the first of the year. Snaddon then reported on some fun comparisons between 1982 & the present year. The Board of Directors thanked Mr. Strey for his service and Mr. Strey thanked them for their service.

**14. Directors' Report** – None.

**15. Adjournment** – Mr. Dunn adjourned the meeting at 6:19 pm.



Mr. Darren Dunn, Chairman

**ATTEST:**



Mr. Daryl John, Secretary