

GUADALUPE APPRAISAL DISTRICT



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REGULAR SESSION OF THE BOARD OF DIRECTORS

March 05, 2025

1. CALL TO ORDER

Mr. Charles Kelm called the meeting to order at 5:29 pm

2. ROLL CALL - Members in attendance were Charles Kelm, Jim Lievens, Pete Silvius, Pam Kifer, Peggy Herman, Leticia Sever, and Joshua Bright. Not in attendance was Daryl John and Mr. Ernesto Rodriguez. Mr. Snaddon was also present. Ms. Murphy, TLO was not present. Mr. Ernesto Rodriguez joined the meeting via Zoom at 5:52 pm.

3. CITIZENS COMMENTS: None

4. TAXPAYER LIAISON REPORT - Ms. Murphy was not present, but Mr. Snaddon announced the Chairman and Ms. Murphy had training this month and had a meeting with an attorney to get ready for hearings that will start in May.

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. Approval of Minutes of the Regular Meeting held on February 5, 2025, Approval of Finance Statement and Approval of Timeline for 2026 Budget Development Cycle. The Board wished to discuss Item C. Ms. Sever moved to approve the Consent Agenda items a and b as presented. Mr. Joshua Bright seconded the motion. It passed unanimously. Item 5c was discussed. The Chief Appraiser presented the timeline for the 2026 budget development cycle. Key points included: Budget workshop planned for May before the regular hearing, proposed budget to be presented in June for authorization to forward to entities, public hearing required by code scheduled for August 6th, final budget adoption planned for August, ahead of September 15th deadline. Motion to approve Timeline for 2026 Budget Development Cycle made by Ms. Kifer, motion was seconded by Mrs. Sever. Motion carried unanimously.

6. DISCUSSION/ACTION: Consider for Approval, by Resolution 2025-02, to discontinue previously approved Resolution 2013-03 which authorized GAD to dispense with notices required under 25.19 § (a) if the amount of increase in appraised value is \$1000 or less. - The Chief Appraiser presented Resolution 2025-02 to discontinue Resolution 2013-03, which had allowed the district to dispense with notices for appraised value increases of \$1000 or less. The change would result in sending notices for any increase in appraised value. Discussion included: Estimated cost impact and number of additional notices, transparency considerations, and potential for electronic communication options. The motion to approve Resolution 2025-02 was made by Mr. Pete Silvius and was seconded by Ms. Pam Kifer. The motion carried unanimously.

7. DISCUSSION/ACTION: Discussion relating to the contract executed by Chief Appraiser to acquire 216 E College Street, Seguin, TX. Consider authorizing the Chief Appraiser to proceed with securing service agreements relating to due diligence requirements associated with 90-day feasibility period activities of said purchase contract. Discussion included: Contract terms and earnest money details, inspection and assessment needs for all structures on the property, potential future use of additional buildings on the site. The motion to authorize the Chief Appraiser to proceed with securing service agreements related to due diligence requirements was made by Mr. Joshua Bright and seconded by Mr. Pete Silvius. The motion carried unanimously.

8. Chief Appraiser's Report - The Chief Appraiser presented updates on various topics:

a. Status of 2025 Reappraisal - Completed 14,000 inspections since August. Preliminary new value county-wide of about \$1 billion in new value. Residential wise, we had about 600 million out of 3,000 accounts. We are working on the waterfront right now. The dams are progressing on Placid and McQueeney. But overall, during the last 12 months, we had 40 sales. Minimum was roughly about 151 per foot. Average still at 374 per foot. Looking at a time change to kind of help increase our sample size when we do a reappraisal like this is we'll utilize the sales that we had, you know, from previous

years, do a time analysis. For instance, Lake Dunlap obviously is increasing annually at about 7.3%. Seguin was 3.3%, which is nice. I mean, that's the constant. McQueeney was just shy of 2%. Meadow Lake had a downward adjustment, on average about 7.3% over that period. Appraisal Notices will drop April 11, 2025.

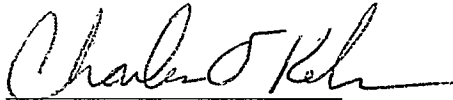
b. Update on 2024 Annual Audit - We had the audit on site this past month. On the week of the 24th, we had preliminary feedback indicated no significant issues. Auditors were here for a few days and did their personnel and interviews as well as review of all the documents and they moved through quickly. Final presentation expected on May 7th.

c. Preliminary Results of State Comptroller's 2025 Method and Assistance Program (MAP) study - Review covered 88 questions across four areas; Governance, Taxpayer Assistance, Operating Procedures as well as Appraisal Methodology. There were two failed items identified and five "no" responses identified. Corrective actions planned for identifying issues.

d. Status on Concept Design for 216 E. College Street property – Feb 11, meeting with Deputy Chief, Dir. of Admin and Ms. Dockery on the possible floor plans and space allocation. Mr. Snaddon presented initial floor plans and space allocation and walked thru the diagram with the Board. Mr. Snaddon also discussed potential future uses of additional buildings on the property. Ms. Dockery indicated it might be possible to put in a ramp. Mr. Lievens suggested all buildings on site would need to be inspected, regardless of whether GAD plans to use them initially. Ms. Dockery also suggested to re-do the lighting. Income potential was also suggested such as rental of facilities.

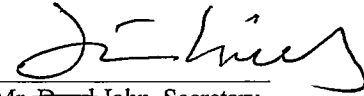
9. Director's Report - None

10. Adjournment: Ms. Herman moved to adjourn the meeting; Mr. Bright seconded it. It passed unanimously. Mr. Kelm adjourned the meeting at 6:38 pm.



Mr. Charles Kelm, Chair

ATTEST:



Mr. Daryl John, Secretary

Jim LIEVENS, VP