



GUADALUPE APPRAISAL DISTRICT

Service • Equity • Accuracy • Transparency

MAIN OFFICE

3000 N. Austin St.
Seguin, Texas 78155
(830) 303-3313
(830) 372-2874 (Fax)
www.guadalupead.org

SCHERTZ SUBSTATION

1052 FM 78 Ste. 103
Schertz, Texas 78154
(830) 303-3313 Opt.0
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May 22, 2024

RE: Facility Planning

Dear Taxing Unit,

The growth experienced within Guadalupe County over the last decade has been unrelenting. Along with the growth comes an increased demand for services by the taxpayers within your jurisdiction. To date, we have addressed increased demand levels through additions in staffing levels and creative repurposing of areas within our current facility. Unfortunately, we have reached a point where the remedy requires a financial investment by the taxing units we serve.

Recent discussions on the topic, held during our regular monthly board of directors' meeting and budget workshop, has reached a point where we require your feedback.

Section 6.051(b) of the Tax Code states the following:

*"The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district **must be** approved by the governing bodies of **three-fourths of the taxing units** entitled to vote on the appointment of board members."*

The threshold for approval of three-fourths of our taxing units equates to 23 of the 31 taxing units we currently serve. That in mind, we believe it best to incorporate feedback from the taxing units on options being considered and associated levels of projected funding commitments. The objective of taking this proactive approach is to limit the potential likelihood of our proposal being voted down by the taxing units respective governing bodies.

Provided on the pages that follow, you will find a summary of our facility's history and characteristics; to include interior images. Images to illustrate inadequacies in functional utility of our office during our busiest periods are provided as well. The current remedy options being considered will be presented along with an estimate of each taxing units required funding commitment. The estimated funding commitments are based on research of completed construction costs (\$/sqft), prevailing interest rates, and a 15-year note. Please respond by rating the options presented 1-4. One being the option most viable for the taxing unit, fiscally speaking, and four being the least.

If you have any questions, please feel free to contact me.

Respectfully submitted,

Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser

History of GAD Facility

The Guadalupe Appraisal District (GAD) main office located at 3000 North Austin St. in Seguin was originally constructed in the early 1980's. The simple rectangular footprint measured 50'x105' providing 5,250 sqft of building area. The building featured a flat roof with a brick masonry exterior. This served the district well until growth within the county required an expansion of the building be added in 2008. The expansion project included the construction of a 60'x60' addition to the west exterior wall and complete renovation of original building. Once completed the facility measured 8,850 sqft providing, at the time, adequate space for required staffing hires, assisting taxpayers, and conducting informal & formal hearings. The renovation of original building included an updated public assistance lobby, dedicated public research room, and conference room for holding in-house training or conducting formal Appraisal Review Board (ARB) hearings.

The organizational characteristics of the appraisal district in 2008 included the following:

- Provided appraisal services to 20 active taxing units
 - 10 full-time appraisal staff members
 - 15 full-time administrative staff members
 - 2 part-time public service assistants
 - Facility features 4-single occupancy restrooms
 - *Designated Public Restrooms (1-Male / 1-Female)*
 - *Designated Employee Restrooms (1-Male / 1-Female)*
-

Comparing characteristics from 2008 to present day, the following is true:

- Total number of active taxing units as **climbed by 55%** to 31
 - Full-time appraisal staff members **has doubled** to 20
 - Full-time administrative staff members has increased to 21
 - Previously designated public research room was **repurposed** for conducting a second ARB panel
 - Previously designated records closet **repurposed** into additional administrative workstation
 - Previously designated supplies closet **repurposed** into additional appraisal staff workstation
 - Previously designated storage closet **repurposed** into ARB administrative support workstation
 - Two previously designated management staff offices **repurposed** into a double workstation for appraisal staff
-

Most important observation of note between 2008 and present is an area where change has not occurred; available restrooms. The increase in GAD's staffing level from 25 to 41 significantly impacts both visiting members of the public and our staff members. The female to male ratio, among our staff members, falls heavily on the female category causing ques to form at times.

Our public assistance lobby is inadequate in absorbing all taxpayers during heaviest of appeal season days. In these moments the line of taxpayers will stretch out the door and along the exterior of the building. Due to safety concerns for the older population having to wait in the heat of the day. GAD has for the past two appeal cycles set up exterior workstations, covered by portable tents, to provide an alternate drop off area in hopes of limiting long delays.

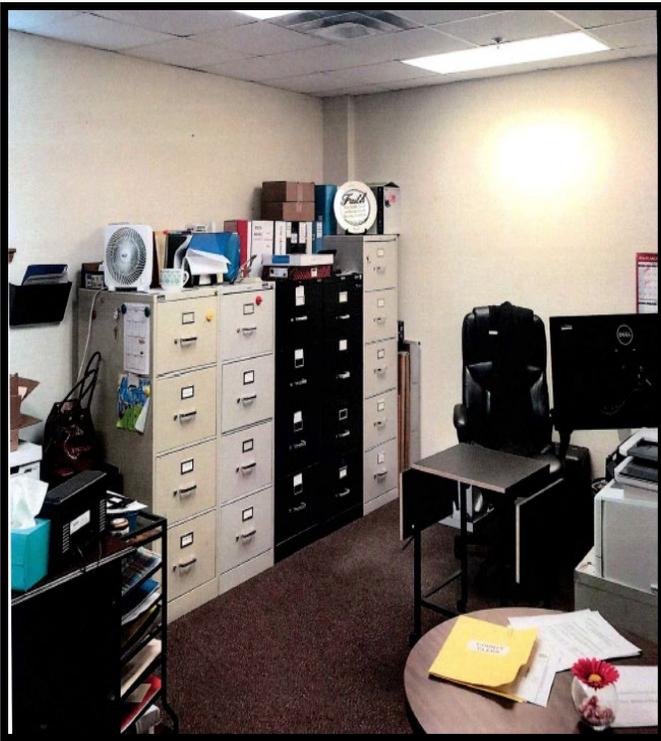
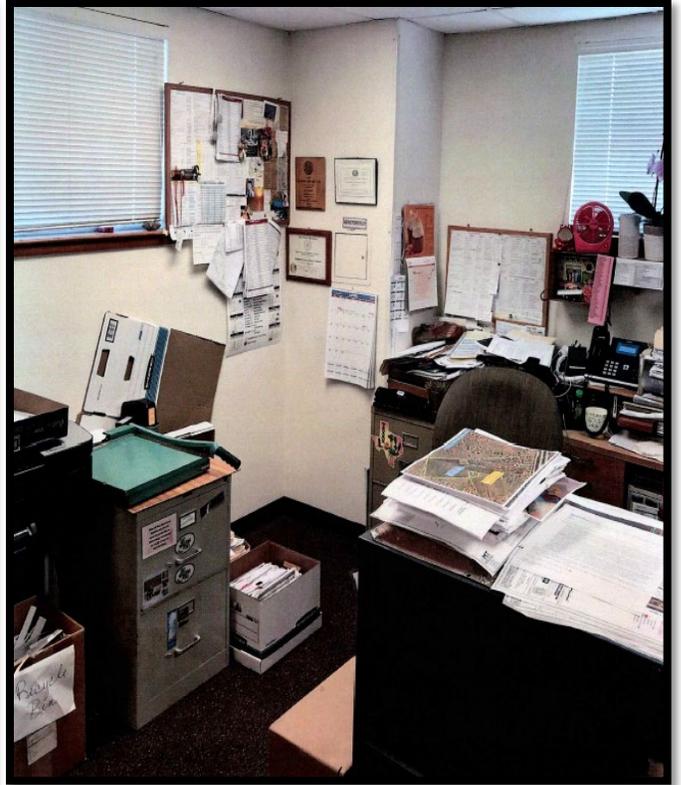
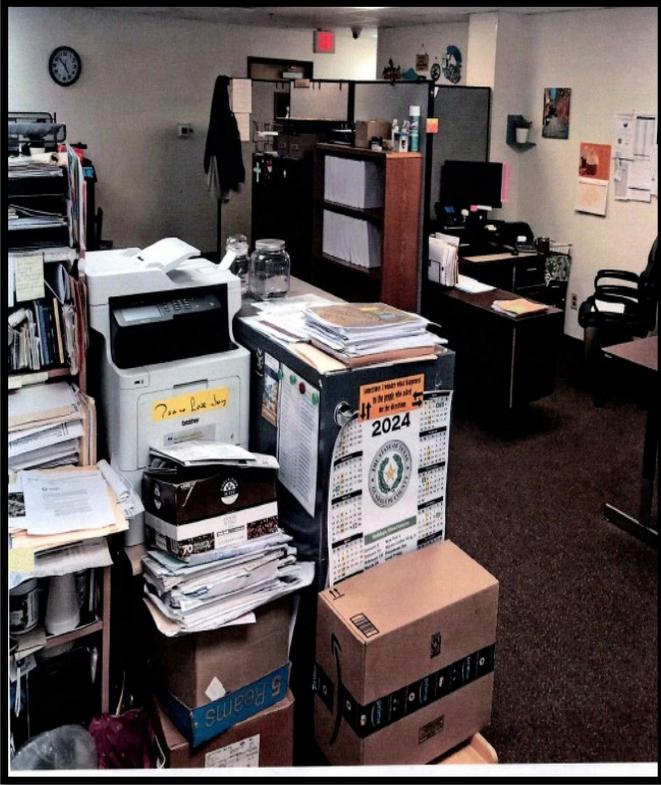
Additionally, if the need arises, we do not have a dedicated area for nursing mothers on staff.

The images provided on pages that follow are for reference purposes to illustrate the descriptions provided above.

Conference Room: Organizational Training Day



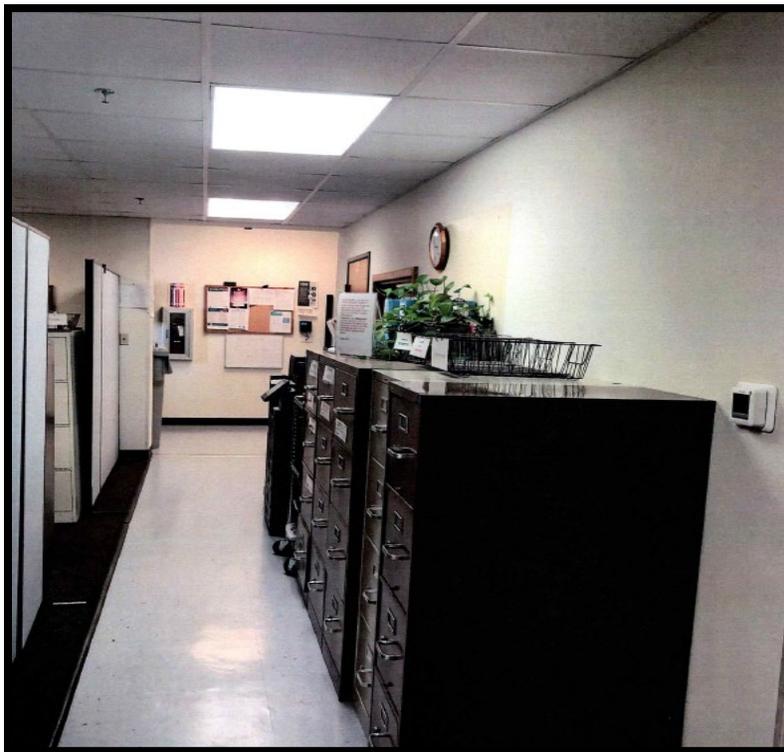
Administrative Workstations



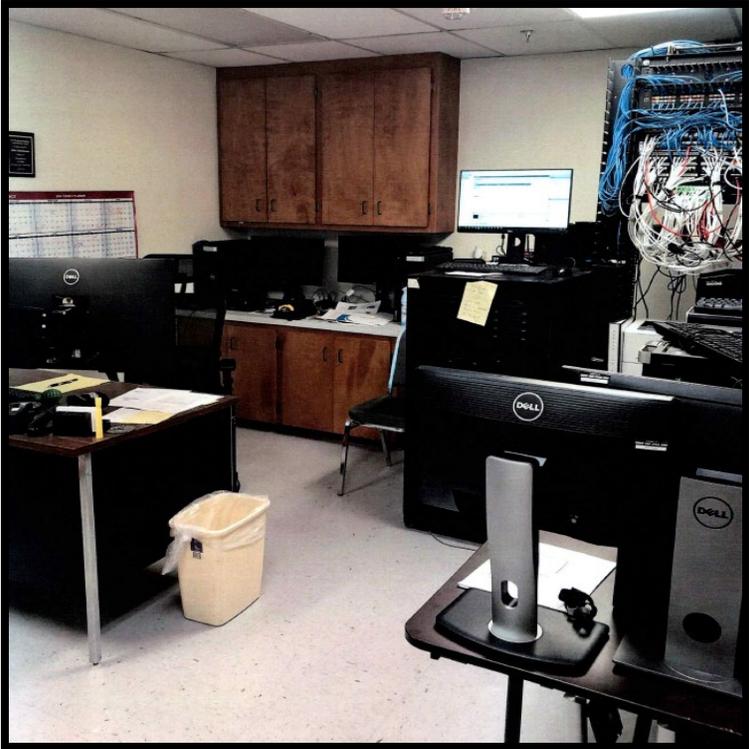
Document Shredding Containers Housed in Staff Breakroom



Hallways filled with Filing Cabinets for Required Record Retention



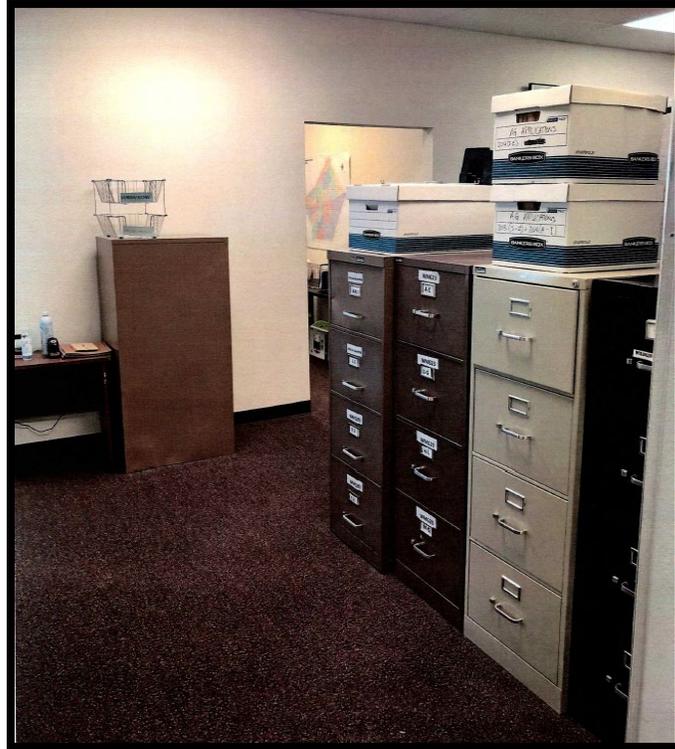
IT / Network Server Room



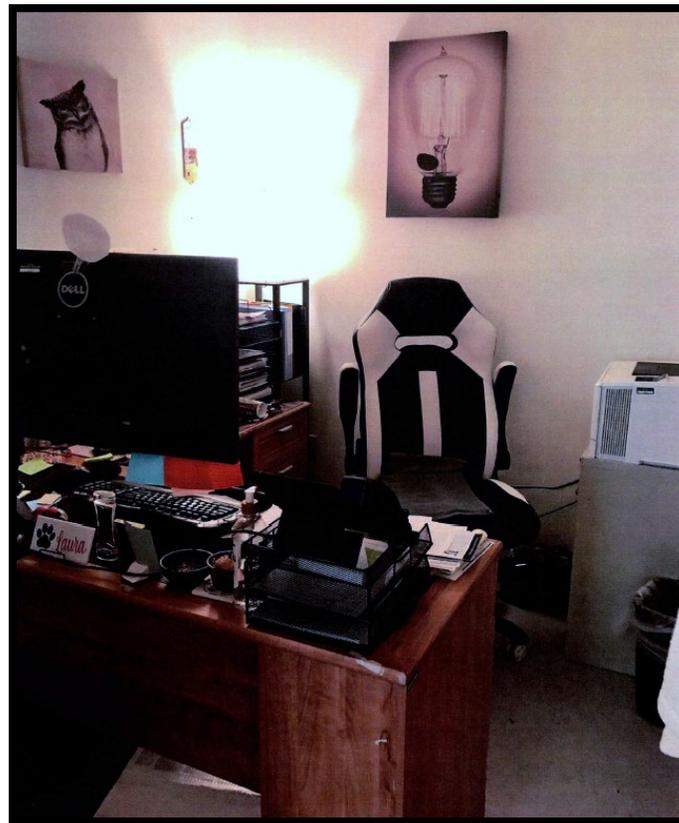
Outside of Staff Restrooms



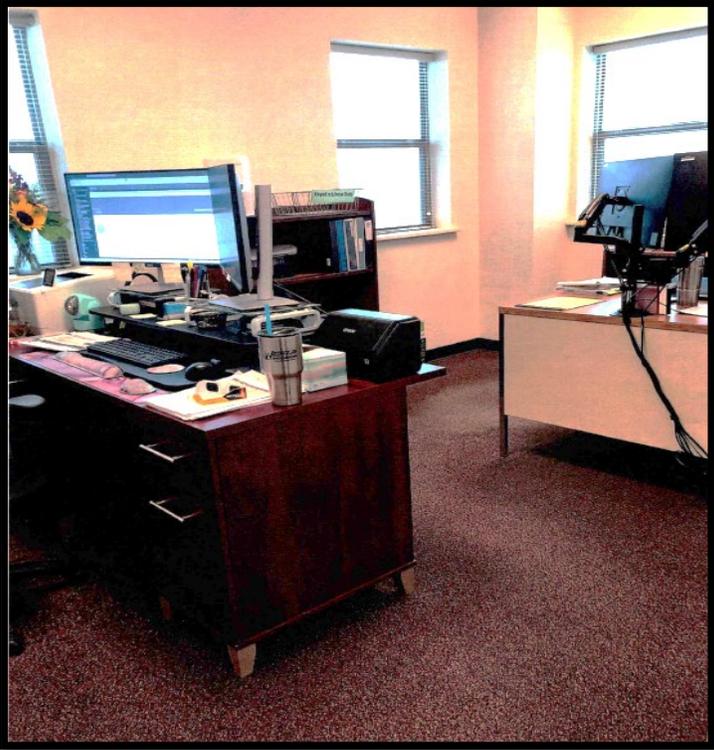
Appraisal Staff Workstation Area



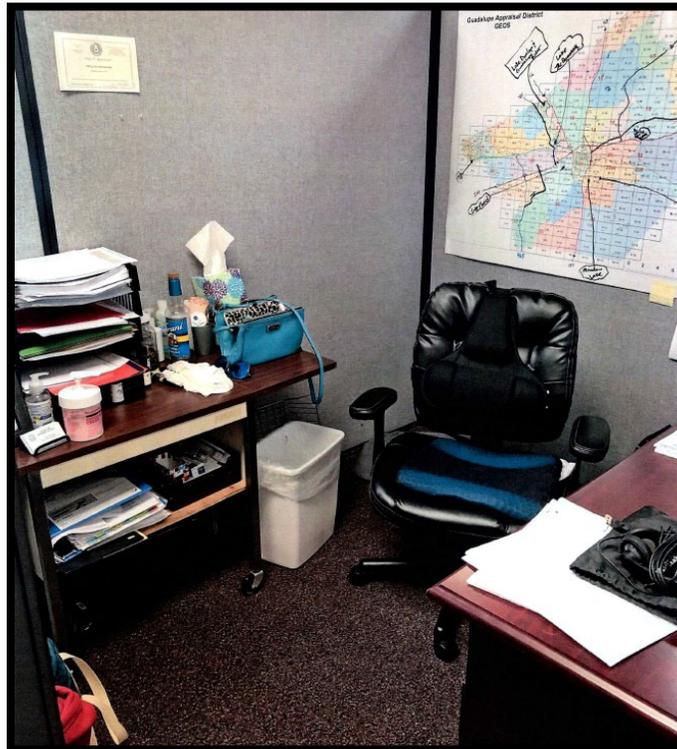
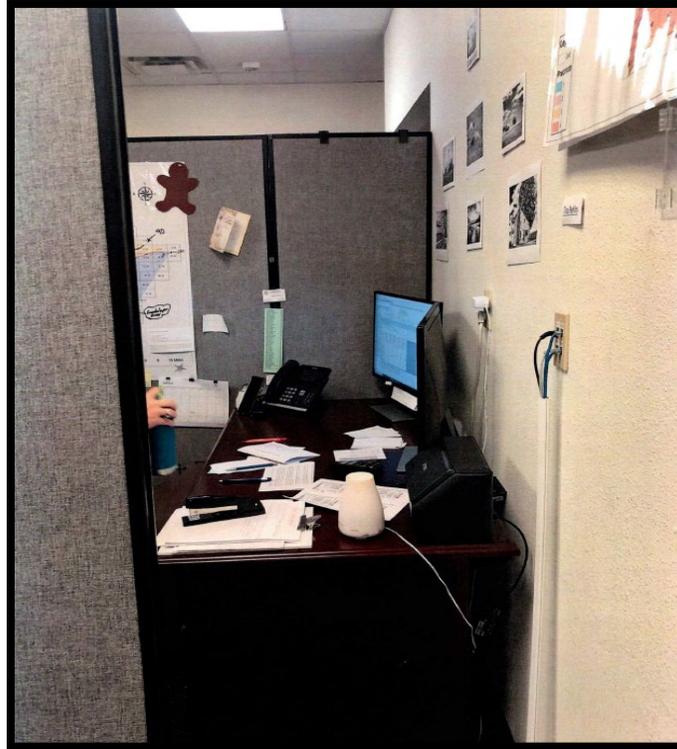
Repurposed Supplies Closet



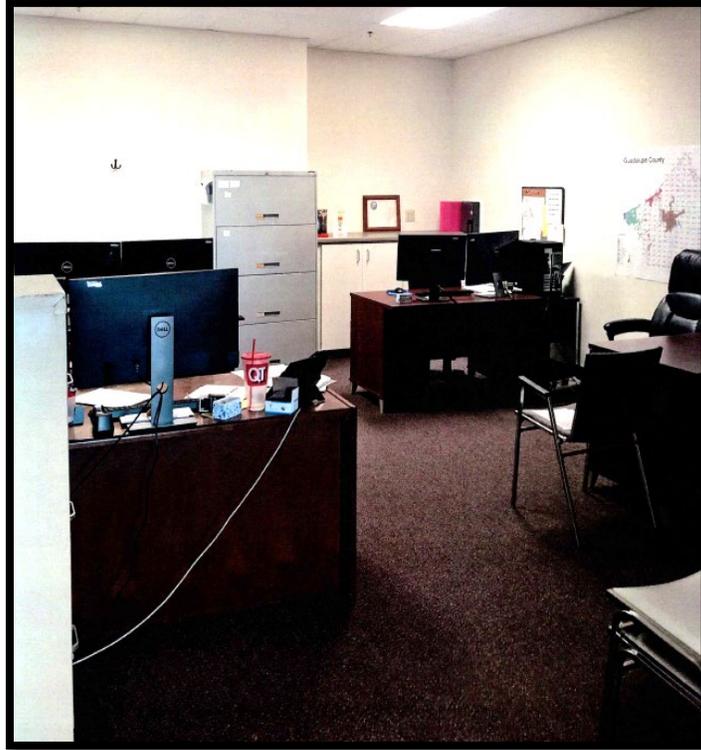
**Repurposed Management Level Office:
Double Occupancy Workstations**



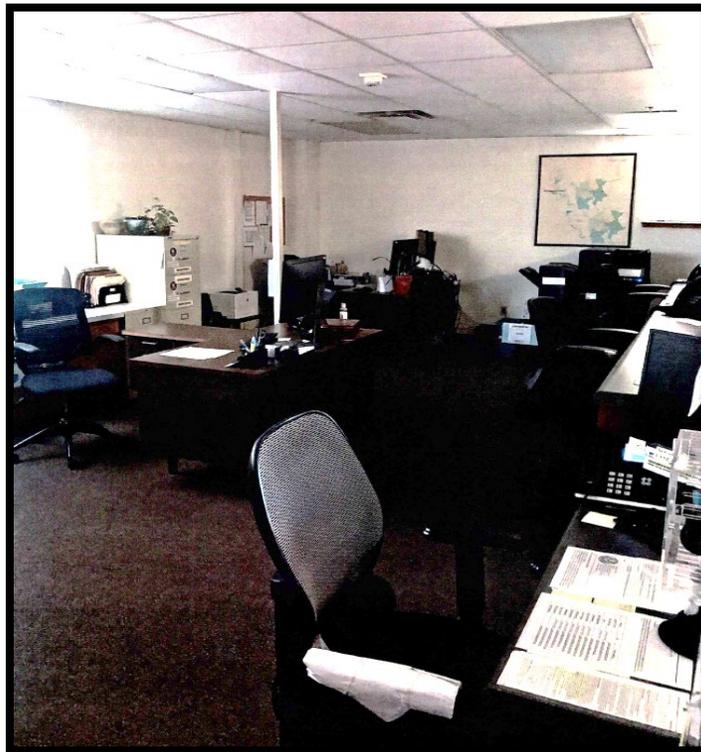
Appraiser Workstation



**Repurposed Mapping/ Abstracting Area:
Appraisal Workstations (4)**



Public Assistance Staff Workstation Area



Mailroom



Outdoor Drop-off Area



**Public Service Lobby:
Appeal Season Images**



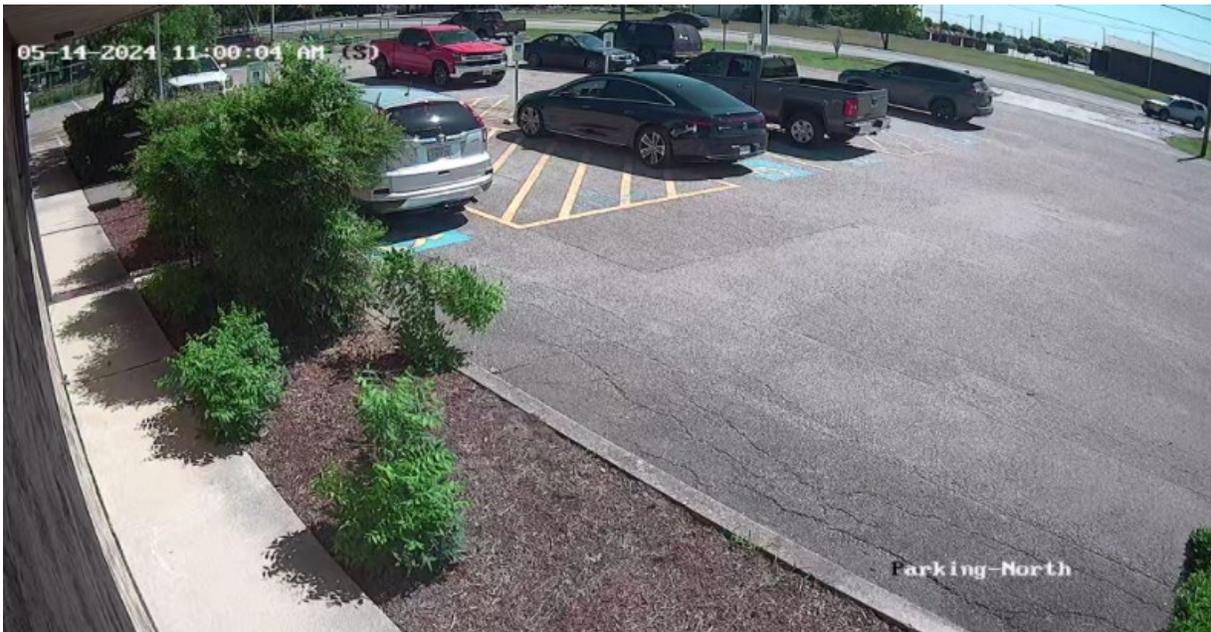
**Public Service Lobby:
Accessibility Difficulty for ADA Visitors**



Limited Public Service Counterspace:
Extended wait times can be frustrating to taxpayers



Parking Lot View:
Limited parking area during peak times raises safety concerns for visitors entering and exiting from North Austin Street (*State Highway 123 Business*)



Remedies for Consideration

Additions to Existing Structure

Initial thought for remedying the spacing needs of the District involves adding on to the existing facility. The addition can be as small as 3,600 sqft (60x60) or as large as 7,950 sqft.

Option A: Projected Cost \$1,692,000

An addition totaling 3,600 sqft completely finished out for use.



Remedy <i>Annual P & I Commitment</i>	Option A: 3,600 sqft	
	Minimum	Maximum
<i>Schertz-Cibolo UC ISD</i>	\$38,889.59	\$41,972.27
<i>Guadalupe County</i>	\$31,490.19	\$33,986.35
<i>Seguin ISD</i>	\$29,217.78	\$31,533.80
<i>New Braunfels ISD</i>	\$11,909.49	\$12,853.53
<i>Navarro ISD</i>	\$9,482.15	\$10,233.77
<i>City of Seguin</i>	\$8,222.89	\$8,874.70
<i>City of Schertz</i>	\$7,738.99	\$8,352.44
<i>Marion ISD</i>	\$7,425.52	\$8,014.12
<i>City of Cibolo</i>	\$7,155.70	\$7,722.92
<i>Comal ISD</i>	\$5,631.93	\$6,078.36
<i>City of New Braunfels</i>	\$4,138.28	\$4,466.32
<i>San Marcos ISD</i>	\$1,874.07	\$2,022.62
<i>LaVernia ISD</i>	\$764.88	\$825.51
<i>Lake McQueeney WCID #1</i>	\$733.54	\$791.68
<i>Lake Placid WCID #1</i>	\$712.25	\$768.71
<i>City of Selma</i>	\$556.21	\$600.30

Remedy <i>Annual P & I Commitment</i>	Option A: 3,600 sqft	
	Minimum	Maximum
<i>Luling ISD</i>	\$543.46	\$586.54
<i>Prairie Lea ISD</i>	\$293.49	\$316.76
<i>Lake Dunlap WCID</i>	\$208.06	\$224.55
<i>City of Marion</i>	\$207.22	\$223.64
<i>City of Santa Clara</i>	\$75.07	\$81.03
<i>City of Universal City</i>	\$69.62	\$75.14
<i>Meadow Lake WCID #1</i>	\$52.87	\$57.06
<i>Nixon-Smiley ISD</i>	\$50.59	\$54.60
<i>Lone Oak MUD</i>	\$25.18	\$27.18
<i>Guadalupe County MUD4</i>	\$18.18	\$19.62
<i>City of Luling</i>	\$17.11	\$18.46
<i>York Creek Water Dist.</i>	\$15.01	\$16.20
<i>Guadalupe County MUD06</i>	\$1.10	\$1.19
<i>City of San Marcos</i>	\$0.47	\$0.50
<i>Guadalupe County MUD10</i>	\$0.10	\$0.11

Option B: Projected Cost \$3,125,500

An addition totaling 6,650 sqft completely or partially finished out for use.



Remedy <i>Annual P & I Commitment</i>	Option B: 6,650 sqft	
	Minimum	Maximum
<i>Schertz-Cibolo UC ISD</i>	\$71,837.82	\$77,531.94
<i>Guadalupe County</i>	\$58,169.47	\$62,780.19
<i>Seguin ISD</i>	\$53,971.81	\$58,249.81
<i>New Braunfels ISD</i>	\$21,999.51	\$23,743.27
<i>Navarro ISD</i>	\$17,515.66	\$18,904.01
<i>City of Seguin</i>	\$15,189.54	\$16,393.51
<i>City of Schertz</i>	\$14,295.65	\$15,428.77
<i>Marion ISD</i>	\$13,716.60	\$14,803.83
<i>City of Cibolo</i>	\$13,218.19	\$14,265.91
<i>Comal ISD</i>	\$10,403.45	\$11,228.06
<i>City of New Braunfels</i>	\$7,644.34	\$8,250.26
<i>San Marcos ISD</i>	\$3,461.83	\$3,736.23
<i>LaVernia ISD</i>	\$1,412.90	\$1,524.89
<i>Lake McQueeney WCID #1</i>	\$1,355.01	\$1,462.41
<i>Lake Placid WCID #1</i>	\$1,315.69	\$1,419.98
<i>City of Selma</i>	\$1,027.45	\$1,108.89

Remedy <i>Annual P & I Commitment</i>	Option B: 6,650 sqft	
	Minimum	Maximum
<i>Luling ISD</i>	\$1,003.89	\$1,083.46
<i>Prairie Lea ISD</i>	\$542.15	\$585.12
<i>Lake Dunlap WCID</i>	\$384.33	\$414.79
<i>City of Marion</i>	\$382.78	\$413.12
<i>City of Santa Clara</i>	\$138.68	\$149.67
<i>City of Universal City</i>	\$128.61	\$138.80
<i>Meadow Lake WCID #1</i>	\$97.66	\$105.40
<i>Nixon-Smilely ISD</i>	\$93.45	\$100.85
<i>Lone Oak MUD</i>	\$46.52	\$50.21
<i>Guadalupe County MUD4</i>	\$33.58	\$36.25
<i>City of Luling</i>	\$31.60	\$34.10
<i>York Creek Water Dist.</i>	\$27.73	\$29.93
<i>Guadalupe County MUD06</i>	\$2.04	\$2.20
<i>City of San Marcos</i>	\$0.86	\$0.93
<i>Guadalupe County MUD10</i>	\$0.19	\$0.20

Option C: Projected Cost \$3,736,500

An addition totaling 7,950 sqft completely or partially finished out for use.



Remedy <i>Annual P & I Commitment</i>	Option C: 7,950 sqft	
	Minimum	Maximum
<i>Schertz-Cibolo UC ISD</i>	\$85,881.36	\$92,688.62
<i>Guadalupe County</i>	\$69,540.99	\$75,053.06
<i>Seguin ISD</i>	\$64,522.73	\$69,637.03
<i>New Braunfels ISD</i>	\$26,300.18	\$28,384.83
<i>Navarro ISD</i>	\$20,939.78	\$22,599.54
<i>City of Seguin</i>	\$18,158.93	\$19,598.27
<i>City of Schertz</i>	\$17,090.30	\$18,444.94
<i>Marion ISD</i>	\$16,398.05	\$17,697.82
<i>City of Cibolo</i>	\$15,802.21	\$17,054.74
<i>Comal ISD</i>	\$12,437.21	\$13,423.03
<i>City of New Braunfels</i>	\$9,138.73	\$9,863.10
<i>San Marcos ISD</i>	\$4,138.58	\$4,466.62
<i>LaVernia ISD</i>	\$1,689.11	\$1,822.99
<i>Lake McQueeney WCID #1</i>	\$1,619.90	\$1,748.30
<i>Lake Placid WCID #1</i>	\$1,572.89	\$1,697.57
<i>City of Selma</i>	\$1,228.30	\$1,325.66

Remedy <i>Annual P & I Commitment</i>	Option C: 7,950 sqft	
	Minimum	Maximum
<i>Luling ISD</i>	\$1,200.14	\$1,295.27
<i>Prairie Lea ISD</i>	\$648.13	\$699.51
<i>Lake Dunlap WCID</i>	\$459.46	\$495.88
<i>City of Marion</i>	\$457.61	\$493.88
<i>City of Santa Clara</i>	\$165.79	\$178.93
<i>City of Universal City</i>	\$153.75	\$165.94
<i>Meadow Lake WCID #1</i>	\$116.76	\$126.01
<i>Nixon-Smilely ISD</i>	\$111.71	\$120.57
<i>Lone Oak MUD</i>	\$55.62	\$60.02
<i>Guadalupe County MUD4</i>	\$40.15	\$43.33
<i>City of Luling</i>	\$37.78	\$40.77
<i>York Creek Water Dist.</i>	\$33.15	\$35.78
<i>Guadalupe County MUD06</i>	\$2.44	\$2.63
<i>City of San Marcos</i>	\$1.03	\$1.11
<i>Guadalupe County MUD10</i>	\$0.22	\$0.24

Acquisition of Land for New Construction/ Future Development

The two final options for consideration include options which can be combined with an early outlined option or as a stand-alone choice:

Option D: Projected Cost \$435,000

Acquire land from surrounding property owners to hold until additional spacing needs develop in the future.

GAD has mailed letters to surrounding property owners to inquire as to whether they would be open to negotiations to purchase their vacant land. The estimated parcel size to be acquired is 2.5 acres. Current market conditions indicate a potential cost of acquisition at \$4.00 psf or \$435,600.

This option could be combined with either options A through C to ensure taxing units control adequate land to address future spacing needs in response to projected population growth in the county.

If the acquisition cost was financed in similar terms, as used for other option projections, an additional annual commitment between \$40,000 and \$50,000 would be required.



Option E: Projected Cost \$7,485,600

Acquiring land from surrounding property owners for the purpose of constructing a completely new facility featuring modern amenities which would satisfy the functional space needs of district operations for the next two decades or more.

The aerial image provided for Option D above would be the land necessary to proceed with constructing a new facility measuring +/-15,000 sqft. At the conclusion of this option, a repurposing of existing facility can be entertained.

One suggestion is to house all appraisal review board (ARB) operations in the vacated facility. This suggestion would provide a clear separation between the operations of the appraisal district and that of the ARB. With each legislative session, lawmakers continue to add/ modify tax law meant to strengthen that divide in an effort to reassure taxpayers the ARB is independent and without bias.

This option does require the most significant of investment from our taxing units. That investment should pay off in the long-run, as construction and land costs only continue to grow with each passing year.

Below are preliminary annual commitment amounts by taxing unit for this option.

Remedy <i>Annual P & I Commitment</i>	Option E: 15,000 sqft	
	Minimum	Maximum
<i>Schertz-Cibolo UC ISD</i>	\$172,052.20	\$185,689.71
<i>Guadalupe County</i>	\$139,316.39	\$150,359.13
<i>Seguin ISD</i>	\$129,262.95	\$139,508.82
<i>New Braunfels ISD</i>	\$52,689.02	\$56,865.35
<i>Navarro ISD</i>	\$41,950.15	\$45,275.28
<i>City of Seguin</i>	\$36,379.07	\$39,262.62
<i>City of Schertz</i>	\$34,238.21	\$36,952.06
<i>Marion ISD</i>	\$32,851.38	\$35,455.31
<i>City of Cibolo</i>	\$31,657.68	\$34,166.98
<i>Comal ISD</i>	\$24,916.35	\$26,891.32
<i>City of New Braunfels</i>	\$18,308.26	\$19,759.44
<i>San Marcos ISD</i>	\$8,291.11	\$8,948.30
<i>LaVernia ISD</i>	\$3,383.91	\$3,652.13
<i>Lake McQueeney WCID #1</i>	\$3,245.26	\$3,502.49
<i>Lake Placid WCID #1</i>	\$3,151.09	\$3,400.86
<i>City of Selma</i>	\$2,460.75	\$2,655.80

Remedy <i>Annual P & I Commitment</i>	Option E: 15,000 sqft	
	Minimum	Maximum
<i>Luling ISD</i>	\$2,404.33	\$2,594.91
<i>Prairie Lea ISD</i>	\$1,298.45	\$1,401.37
<i>Lake Dunlap WCID</i>	\$920.47	\$993.43
<i>City of Marion</i>	\$916.75	\$989.42
<i>City of Santa Clara</i>	\$332.14	\$358.47
<i>City of Universal City</i>	\$308.02	\$332.44
<i>Meadow Lake WCID #1</i>	\$233.90	\$252.45
<i>Nixon-Smiley ISD</i>	\$223.80	\$241.54
<i>Lone Oak MUD</i>	\$111.42	\$120.25
<i>Guadalupe County MUD4</i>	\$80.43	\$86.81
<i>City of Luling</i>	\$75.68	\$81.68
<i>York Creek Water Dist.</i>	\$66.42	\$71.68
<i>Guadalupe County MUD06</i>	\$4.88	\$5.27
<i>City of San Marcos</i>	\$2.06	\$2.23
<i>Guadalupe County MUD10</i>	\$0.45	\$0.48

Taxing Units' Feedback Survey

As previously mentioned, our district has reached a point in time where the taxing units we serve must consider remedies addressing the need for additional facility space. Meeting our operational goals while maintaining an appropriate level of customer service for your taxpayers requires investment.

In considering the options, please rank them 1 to 4 based on your taxing units' current financial position:

- 1 – Most Likely to be Approved
- 2 – More Than Likely to be Approved
- 3 – More Than Likely **Not** to be Approved
- 4 – Taxing Unit **Unable to Meet** Financial Commitment of Option

The feedback provided will be presented to our Board of Directors during the June meeting for possible budget consideration.

- **Option A:** 3,600 sqft Addition \$1,692,000 Rank: _____
- **Option B:** 6,650 sqft Addition \$3,125,500 Rank: _____
- **Option C:** 7,950 sqft Addition \$3,736,500 Rank: _____
- **Option E:** 15,000 sqft New Facility \$7,485,600 Rank: _____

Land Acquisition Option

- Option D: If your highest ranked option above is one which involves an addition to our existing facility (A-C), would your taxing unit consider acquiring additional land for future development needs?

Yes: _____ No: _____

Taxing Unit Name: _____

Contact Name: _____

Email completed feedback survey to psnaddon@guadalupead.org