

# GUADALUPE APPRAISAL DISTRICT

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## Minutes March 4, 2026 5:30 pm

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1. **Call to Order:** The regular meeting was called to order at 5:32pm by Mr. Jim Lievens, acting Chairman for today.
2. **Roll Call:** Charles Kelm via Zoom, Pam Kifer, Dr. Al Burns, Letticia Sever, Ernesto Rodriguez, Joshua Bright and Jim Lievens were present. Mr. Snaddon was also present. A quorum was established.
3. **Citizens Comments:** No citizens were present and no public comments were offered.
4. **Taxpayer Liaison Report:** Ms. Tavia, TLO was not present.
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.
  - a. Approval of Minutes of the Regular Meeting held on February 4, 2026.
  - b. Approval of Finance Statement for January 2026.
  - c. Approval of Timeline for 2026 Budget Development Cycle.
  - d. Approval of Waiver of Penalties & Interest Under §6.06 (e & k) Texas Tax Code Late Payment by City of Luling.

Mrs. Kifer requested that Item B (Approval of Finance Statement for January 2026) be pulled from the consent agenda for separate discussion due to questions about specific entries. Mrs. Sever made a motion to approve the consent agenda items A (Approval of Minutes), C (Approval of Timeline for 2026 Budget Development Cycle), and D (Approval of Waiver of Penalties & Interest Under 6.06 Texas Tax Code Late Payment by City of Luling). Joshua seconded the motion. The motion passed unanimously. Mrs. Kifer questioned specific entries in the check register, particularly TPC01 entries totaling approximately \$133,000. Staff explained these were payroll-related entries including taxes and insurance. Dr. Burns also inquired about the \$50,000 monthly healthcare pool expense, noting this represents approximately \$600,000 annually or about 12% of the district's \$5.2 million budget. Discussion revealed the district has 41 budgeted employees with 100% enrollment in health insurance, with the district paying the full employee premium. The district also provides a 200% match on the 7% employee contribution to TCDRS retirement. Dr. Burns questioned the distribution of funds between bank accounts, noting approximately \$4 million in checking and \$3.6 million in money market accounts, plus \$4 million in CDs earning approximately 3.75% interest. Staff explained the checking account balance was primarily for project-related loan funds. Ms. Kifer made a motion to approve Item 5B, the finance statement for January 2026. Ernesto Rodriguez seconded the motion. The motion passed unanimously.

6. **Regular Agenda Items**
  - a. Discussion/ Possible Action relating to activities associated with ongoing Mary Erskine Building Renovation project to include:
    - Presentation on Design Development Phase performed by Dockery Architecture - Ms. Dockery provided a comprehensive update on the design development phase of the Mary B. Erskine Building renovation project. She reported on several completed assessments including civil engineering site survey, boundary survey, topographic survey, and tree survey. An updated asbestos-containing material survey revealed minimal asbestos presence, with only some ceiling tile and drywall systems on the third floor requiring abatement, which was better than anticipated.
    - Report on Pre-Development Meeting held on March 4, 2026, with City of Seguin representatives. The pre-development meeting held earlier that day with City of Seguin representatives revealed several new requirements. Due to the renovation exceeding 50% of the current property valuation (\$3 million), the city is requiring public sidewalks on three sides of the property that currently lack them. The project will also require some stormwater detention and driveway modifications to accommodate fire truck access requirements of at least 150 feet.

- Update on Renovation Project Schedule Ms. Dockery noted that despite these additional requirements, the project remains within budget due to savings from reduced asbestos abatement needs and lower air conditioning costs resulting from planned window replacements with double-pane insulated glass. The construction timeline projects a start date in late June or early July 2026, with completion targeted for summer 2027. Ms. Dockery explained that equipment like chillers typically has long lead times, which influences the timeline. Board members engaged in extensive discussion about occupancy calculations, parking requirements (80 spaces needed with only 30 currently available), and the impact on available open space. The building code analysis shows a calculated occupancy of 480 people, though actual occupancy would be much lower. Discussion also covered the future use of other buildings on the property, including the gym, cafeteria, and single-story classroom building. The single-story building was noted as potentially being in poor condition and a candidate for demolition to create additional parking space.

b. Presentation and Discussion on Administrative Operations Report to include Recap of TAAD conference (HB09) and Outreach Activity Event. - Staff reported on attendance at the Texas Association of Appraisal Districts (TAAD) conference held February 23-25. The primary focus was House Bill 9 implementation, which changes business personal property exemptions from \$2,500 to \$125,000 effective for 2027. This change will significantly impact local taxing entities as many businesses currently paying taxes will become exempt. The conference emphasized maintaining industry-wide consistency in applying the new exemption. Staff is coordinating with other major appraisal districts to ensure uniform application, particularly for complex industrial properties including cell towers, transmission lines, and pipelines. Staff also reported on ongoing veterans outreach activities, participating quarterly in events at the Veterans Outreach Center near the regional hospital to assist veterans with exemption applications and protest procedures.

c. Presentation and Discussion on Appraisal Operations Report to include Reappraisal Activities and Recap of TAAD conference (Best Practices/ Methods). Jennifer reported on the Chief Appraiser Institute Class of 2025 recognition she received at the TAAD conference. The conference covered industry trends including Texas being the second-largest state for data center development, continued population growth driving retail and commercial expansion, and emerging property types such as data centers, wind farms, solar facilities, and battery storage. Key operational topics included the integration of AI tools for data analysis while maintaining professional appraiser oversight, protest management strategies, and workforce development challenges. The appraisal industry faces a nationwide decline in licensed appraisers, with efforts underway to allow mass appraisal experience to count toward licensing requirements.

d. Discussion and Possible Action on Chief Appraiser Report to include Sale Ratio Analysis Results and BOD At-Large Election details. Mr. Snaddon presented sales ratio analysis results showing approximately 2,800 confirmed residential sales for 2025, down from about 4,000 the previous year. Average sale prices by school district ranged from \$250,000 to \$406,000, with Marion ISD leading due to larger acreage properties. Market observations showed average days on market exceeding three months countywide, compared to 30 days during peak market conditions. The sales price to listing price ratio averaged about 93%, indicating a 7% discount from listing prices. Mr. Snaddon provided the 2026 election schedule for Board positions 1, 2, and 3. Key dates include June 18 for notice of filing deadline, July 18 as the first day to file, and August 17 as the last day to file and order the election. The November 3 election will be shared with the general election to reduce costs.

## 7. Executive Session


a. TX Govt Code, Section 551-074: 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. The subsection does not apply if the officer or employee who is the subject of the deliberation or hearing requests a public hearing. - The Board entered executive session under Texas Government Code Section 551.074 to deliberate personnel matters. No action was taken in executive session.

8. **Directors' Report** - Board members made several requests for future agenda items: Dr. Burns requested adding discussions about site development and space utilization for the renovation project, including interior space analysis and potential phased buildout options. He also suggested rotating departmental presentations to help board members better understand district operations. The Board discussed options for either having staff present during meetings (with overtime costs) or having board members visit during regular business hours for department tours. Mr. Kelm requested a cost analysis for providing iPads or electronic devices to reduce paper usage at meetings, preferring larger tablets (14-inch or

better) for easier document review. Mr. Bright requested that future agendas include page numbers corresponding to agenda items in the meeting packet. The Board also discussed maintaining communication with Guadalupe County regarding the timeline for the current building sale, as the county has expressed interest in purchasing the facility once the district relocates.

9. **Adjournment** - Meeting was adjourned at 6:52 PM.

(If during the course of the meeting, any discussion of any item on the agenda should be in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meeting Act, Texas Government Code, Chapter 551, subchapters D and E)



Charles O. Kelm, Chairman  
G.A.D. Board of Directors



Daryl John, Secretary  
G.A.D. Board of Directors

Jim LIVERS