

GUADALUPE APPRAISAL DISTRICT



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June 28, 2023

City of Schertz
Attn: Steve Williams, City Manager and City Council
1400 Schertz Pkwy.
Schertz, Texas 78154

Dear City Manager Williams and City Council,

Per § 6.03 (b.) of the Texas Tax Code, the terms of all members of the Guadalupe Appraisal District Board of Directors will expire on December 31, 2023. In light of that, this letter is forwarded to the required representatives of the taxing units entitled to participate in the nomination and voting process for the directors to serve the next two-year term. Following is a brief timeline of this process:

- The chief appraiser delivers notice of election and voting entitlement to the taxing units.
- Each taxing unit **may nominate** by resolution one candidate for each directorship to be filled (5 directorships are to be filled). Nominations by way of resolution must be submitted to the chief appraiser **no later than October 15, 2023.**
- The chief appraiser will then prepare and deliver a ballot of all nominees to each taxing unit before October 30, 2023.
- The governing body of **each taxing unit must determine their vote by resolution** and submit it to the chief appraiser **before December 15, 2023.**
- The chief appraiser will tabulate the votes, declare the winners, and submit the results to the governing body of each taxing unit before December 31, 2023.

Nominee Qualifications

§ 6.03 (a.) of the Texas Tax Code states that to be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. § 6.035 (a.) of the Texas Tax Code disqualifies an individual from serving as a director if that individual owns property on which delinquent property taxes have been owed for more than 60 days. This restriction is not applicable under installment agreements or deferrals. There are also additional restrictions outlined in §56.035 Texas Tax Code. Enclosed is a Statement of Qualifications to be completed by each nominee and turned in to the Guadalupe Appraisal District with formal nominations.

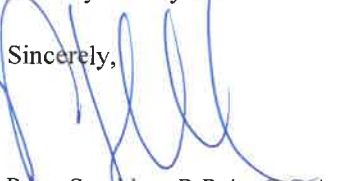
Voting Allocation

Enclosed, you will find a summary of the voting entitlement of the taxing units participating in the nomination and election for the Guadalupe Appraisal District Board of Directors for the 2024/2025 term. The City of Schertz will have 255 votes to cast in this election process. Votes may be allocated to one nominee or votes may be distributed to more than one nominee. The nominees who receive the largest cumulative vote total are declared the directors for the next two years.

Should you have any questions regarding this process, do not hesitate to contact Cherie Stiers in our office.

Thank you for your time and effort in this regard.

Sincerely,


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

2024-2025 BOARD OF DIRECTORS ELECTION ENTITY VOTING ENTITLEMENTS

June-23

CAD	Taxing Unit ID	Taxing Unit Name	2022 Entity Levy	2022 Total Levy	Portion of Levy (%)	Total Number of Votes	Entity Votes ¹
094-Guadalupe	094-902-02	Schertz-Cibolo-Universal City ISD	\$88,483,658 ÷	\$363,828,516 =	0.24320	X 5,000	1,216
094-Guadalupe	094-000-00	Guadalupe County	\$68,097,532 ÷	\$363,828,516 =	0.18717	X 5,000	936
094-Guadalupe	094-901-02	Seguin ISD	\$61,998,122 ÷	\$363,828,516 =	0.17040	X 5,000	852
094-Guadalupe	046-901-02	New Braunfels ISD	\$24,484,082 ÷	\$363,828,516 =	0.06730	X 5,000	336
094-Guadalupe	094-903-02	Navarro ISD	\$19,700,336 ÷	\$363,828,516 =	0.05415	X 5,000	271
094-Guadalupe	094-102-03	City of Schertz	\$18,528,903 ÷	\$363,828,516 =	0.05093	X 5,000	255
094-Guadalupe	094-103-03	City of Seguin	\$18,116,000 ÷	\$363,828,516 =	0.04979	X 5,000	249
094-Guadalupe	094-904-02	Marion ISD	\$15,696,120 ÷	\$363,828,516 =	0.04314	X 5,000	216
094-Guadalupe	094-104-03	City of Cibolo	\$15,398,327 ÷	\$363,828,516 =	0.04232	X 5,000	212
094-Guadalupe	046-902-02	Comal ISD	\$11,742,125 ÷	\$363,828,516 =	0.03227	X 5,000	161
094-Guadalupe	046-101-03	City of New Braunfels	\$8,531,651 ÷	\$363,828,516 =	0.02345	X 5,000	117
094-Guadalupe	105-902-02	San Marcos CISD	\$3,813,473 ÷	\$363,828,516 =	0.01048	X 5,000	52
094-Guadalupe	094-201-19	Lake Placid WCID #1	\$1,644,966 ÷	\$363,828,516 =	0.00452	X 5,000	23
094-Guadalupe	094-202-19	Lake McQueeney WCID #1	\$1,641,019 ÷	\$363,828,516 =	0.00451	X 5,000	23
094-Guadalupe	247-903-02	La Vernia ISD	\$1,632,810 ÷	\$363,828,516 =	0.00449	X 5,000	22
094-Guadalupe	015-120-03	City of Selma	\$1,136,908 ÷	\$363,828,516 =	0.00312	X 5,000	16
094-Guadalupe	028-903-02	Luling ISD	\$1,127,284 ÷	\$363,828,516 =	0.00310	X 5,000	15
094-Guadalupe	028-906-02	Prairie Lea ISD	\$572,617 ÷	\$363,828,516 =	0.00157	X 5,000	8
094-Guadalupe	046-202-19	Lake Dunlap WCID	\$488,419 ÷	\$363,828,516 =	0.00134	X 5,000	7
094-Guadalupe	094-101-03	City of Marion	\$474,869 ÷	\$363,828,516 =	0.00131	X 5,000	7
094-Guadalupe	094-106-03	City of Santa Clara	\$166,080 ÷	\$363,828,516 =	0.00046	X 5,000	2
094-Guadalupe	015-115-03	City of Universal City	\$137,425 ÷	\$363,828,516 =	0.00038	X 5,000	2
094-Guadalupe	089-903-02	Nixon-Smilely CISD	\$98,984 ÷	\$363,828,516 =	0.00027	X 5,000	1
094-Guadalupe	094-201-04	Lone Oak Farm MUD	\$49,038 ÷	\$363,828,516 =	0.00013	X 5,000	1
094-Guadalupe	028-102-03	City of Luling	\$36,003 ÷	\$363,828,516 =	0.00010	X 5,000	0
094-Guadalupe	094-201-09	York Creek Improvement District	\$30,806 ÷	\$363,828,516 =	0.00008	X 5,000	0
094-Guadalupe	105-103-03	City of San Marcos	\$959 ÷	\$363,828,516 =	0.00000	X 5,000	0
						Total Votes	5,000

Source: <https://comptroller.texas.gov/taxes/property-tax/rates/index.php>

Section 6.03 Board of Directors¹

(d) The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district.

GUADALUPE APPRAISAL DISTRICT
BOARD OF DIRECTORS
Statement of Qualifications
Per Texas Tax Code

To serve on the Board of Directors for an appraisal district, the Texas Tax Code states the following:

1. Section 6.03 BOARD OF DIRECTORS

(a) The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by this section. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a nonvoting director. The county assessor-collector is ineligible to serve if the board enters into a contract under Section 6.05(b) or if the commissioners court of the county enters into a contract under Section 6.24(b). To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

(b) Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning on January 1 of even-numbered years.

(c) Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. Conservation and reclamation districts are not entitled to vote unless at least one conservation and reclamation district in the district delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year. On receipt of a request, the chief appraiser shall certify a list by June 15 of all eligible

conservation and reclamation districts that are imposing taxes and that participate in the district.

(d) The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district.

(e) The chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and reclamation district is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1 of each odd-numbered year. The chief appraiser shall deliver the notice:

(1) to the county judge and each commissioner of the county served by the appraisal district;

(2) to the presiding officer of the governing body of each city or town participating in the appraisal district, to the city manager of each city or town having a city manager, and to the city secretary or clerk, if there is one, of each city or town that does not have a city manager;

(3) to the presiding officer of the governing body of each school district participating in the district and to the superintendent of those school districts; and

(4) to the presiding officer of the governing body of each junior college district participating in the district and to the president, chancellor, or other chief executive officer of those junior college districts.

(f) The chief appraiser shall calculate the number of votes to which each conservation and reclamation district entitled to vote for district directors is entitled and shall deliver written notice to the presiding officer of each conservation and reclamation district of its voting entitlement and right to nominate a person to serve as a director of the district before July 1 of each odd-numbered year.

(g) Each taxing unit other than a conservation and reclamation district that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the names of the unit's nominees to the chief appraiser before October 15.

(h) Each conservation and reclamation district entitled to vote may nominate by resolution adopted by its governing body one candidate for the district's board of directors. The presiding officer of the conservation and reclamation district's governing body shall submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year. Before August 1, the chief appraiser shall prepare a nominating ballot, listing all the nominees of conservation and reclamation districts alphabetically by surname, and shall deliver a copy of the nominating ballot to the presiding officer of the board of directors of each district. The board of directors of each district shall determine its vote by resolution and submit it to the chief appraiser before August 15. The nominee on the ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district if the nominee received more than 10 percent of the votes entitled to be cast by all of the conservation and reclamation districts in the appraisal district, and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(i) If no nominee of the conservation and reclamation districts receives more than 10 percent of the votes entitled to be cast under Subsection (h), the chief appraiser, before September 1, shall notify the presiding officer of the board of directors of each conservation and reclamation district of the failure to select a nominee. Each conservation and reclamation district may submit a nominee by September 15 to the chief appraiser as provided by Subsection (h). The chief appraiser shall submit a second nominating ballot by October 1 to the conservation and reclamation districts as provided by Subsection (h). The conservation and reclamation districts shall submit their votes for nomination before October 15 as provided by Subsection (h). The

nominee on the second nominating ballot with the most votes is the nominee of the conservation and reclamation districts in the appraisal district and shall be named on the ballot with the candidates nominated by the other taxing units. The chief appraiser shall resolve a tie vote by any method of chance.

(j) Before October 30, the chief appraiser shall prepare a ballot, listing the candidates whose names were timely submitted under Subsections (g) and, if applicable, (h) or (i) alphabetically according to the first letter in each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote.

(k) Except as provided by Subsection (k-1), the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

(l) If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief

appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

2. Sec. 6.035. RESTRICTIONS ON ELIGIBILITY AND CONDUCT OF BOARD MEMBERS AND CHIEF APPRAISERS AND THEIR RELATIVES.

(a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district; or

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(a-1) An individual is ineligible to serve on the district board of directors of an appraisal district if the individual:

(1) has served as a member of the board of directors for all or part of five terms¹, unless,

(A) the individual was the county assessor-collector at the time the individual served as a board member; or

(B) the appraisal district is established in a county with a population of less than 120,000;

¹ 87th Legislative Regular Session – Senate Bill 63, Section 20 (b): Service as an appointed member of the board of directors of an appraisal district before January 1, 2022, does not count for purposes of determining whether a person is ineligible to serve on the board of directors of an appraisal district under Section 6.035 (a-1) (1), Tax Code, as added by this Act.

- (2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
- (3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
- (4) has been an employee of the appraisal district at anytime during the preceding three years.

(b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district in which the member serves or the chief appraiser is employed. An offense under this subsection is a Class B misdemeanor.

(c) A chief appraiser commits an offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. An offense under this subsection is a Class B misdemeanor.

(d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser is employed.

3. Section 6.036 INTEREST IN CERTAIN CONTRACTS PROHIBITED.

(a) An individual is not eligible to be appointed to or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:

- (1) the appraisal district; or
- (2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

(b) An appraisal district may not enter into a contract with a member of the board of directors of the appraisal district or with a business entity in which a member of the board has a substantial interest.

(c) A taxing unit may not enter into a contract relating to the performance of an activity governed by this title with a member of the board of directors of an appraisal district in which the taxing unit participates or with a business entity in which a member of the board has a substantial interest.

(d) For purposes of this section, an individual has a substantial interest in a business entity if:

- (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

(e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

(f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal district director.

