

GUADALUPE APPRAISAL DISTRICT

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September 2, 2025

City of Schertz

Attn: Steve Williams, City Manager and City Council

1400 Schertz Pkwy.

Schertz, Texas 78154

Dear City Manager Williams and City Council,

Pursuant to Senate Bill 2 (88th Legislative Session), effective July 1, 2024, appraisal districts in counties with populations over 75,000 are governed by a nine-member board: five (5) directors appointed by taxing units, three (3) elected directors, and the county assessor-collector serving ex-officio. For the upcoming appointment cycle, two (2) of the five (5) appointed directorships are to be filled, with each appointee serving a four (4) year term commencing January 1, 2025. This notice is provided to the representatives of the taxing units eligible to participate in the nomination and voting process. 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 (2 directorships are to be filled). The Tax Assessor-Collector (TAC) is no longer required to participate in the appointment election with the passage of SB2. County TACs now serve as an ex officio voting director on appraisal district's board of directors. Nominations by way of resolution **must be submitted** to the chief appraiser no later than **October 15, 2025**.
- The chief appraiser will then prepare and deliver a ballot of all nominees to each taxing unit before **October 30, 2025**.
- The governing body of each taxing unit must determine their vote by resolution and submit it to the chief appraiser before **December 15, 2025**.
- 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, 2025**.

Nominee Qualifications

Under Section 6.03(d) of the Texas Tax Code, individuals are eligible to serve on the Guadalupe Appraisal District Board of Directors only if they are residents of the district and have resided within it for at least two years prior to taking office; Section 6.035 further disqualifies any individual who owns property with delinquent taxes owed for more than 60 days, unless those taxes are subject to a lawful installment agreement or deferral, with additional restrictions set out in Section 56.035. Beginning with terms starting January 1, 2026, HB 148 also requires all nominees to sign a written acknowledgment affirming their understanding of the statutory duties of service before being considered for appointment or candidacy, and mandates successful completion of annual training covering governance, ethics, budgeting, procurement, conflicts of interest, and other statutory responsibilities. Each nominee **must complete and return** the enclosed Candidate Qualifications and Acknowledgment Statement to the Guadalupe Appraisal District as part of the formal nomination process.

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. City of Schertz will have **256 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 who will begin serving a four-year term on January 1, 2026.

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

Sincerely,

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

**GUADALUPE APPRAISAL DISTRICT BOARD of DIRECTORS (APPOINTMENT) ELECTION
ENTITY VOTING ENTITLEMENTS**

as of 8/27/2025

CAD	Taxing Unit ID	Taxing Unit Name	2025 Entity Levy	2025 Total Levy	Portion of Levy (%)		Total Number of Votes	Entity Votes ¹
094-Guadalupe	094-000-00	Guadalupe County	\$75,906,881 ÷	\$363,337,266 =	0.208916	x	5,000	1,045
094-Guadalupe	094-902-02	Schertz-Cibolo UC ISD	\$69,017,717 ÷	\$363,337,266 =	0.189955	x	5,000	950
094-Guadalupe	094-901-02	Seguin ISD	\$57,702,685 ÷	\$363,337,266 =	0.158813	x	5,000	794
094-Guadalupe	094-103-03	City of Seguin	\$23,569,335 ÷	\$363,337,266 =	0.064869	x	5,000	324
094-Guadalupe	094-903-02	Navarro ISD	\$22,809,859 ÷	\$363,337,266 =	0.062779	x	5,000	314
094-Guadalupe	094-904-02	Marion ISD	\$20,569,400 ÷	\$363,337,266 =	0.056612	x	5,000	283
094-Guadalupe	046-901-02	New Braunfels ISD	\$18,774,399 ÷	\$363,337,266 =	0.051672	x	5,000	258
094-Guadalupe	094-104-03	City of Cibolo	\$18,639,043 ÷	\$363,337,266 =	0.051300	x	5,000	256
094-Guadalupe	094-102-03	City of Schertz	\$18,545,469 ÷	\$363,337,266 =	0.051042	x	5,000	256
094-Guadalupe	046-902-02	Comal ISD	\$12,216,306 ÷	\$363,337,266 =	0.033622	x	5,000	168
094-Guadalupe	046-101-03	City of New Braunfels	\$9,561,097 ÷	\$363,337,266 =	0.026315	x	5,000	132
094-Guadalupe	105-902-02	San Marcos ISD	\$3,720,184 ÷	\$363,337,266 =	0.010239	x	5,000	51
094-Guadalupe	094-202-19	Lake McQueeney WCID #1	\$2,406,459 ÷	\$363,337,266 =	0.006623	x	5,000	33
094-Guadalupe	094-201-19	Lake Placid WCID #1	\$1,834,498 ÷	\$363,337,266 =	0.005049	x	5,000	25
094-Guadalupe	094-201-04	Lone Oak MUD	\$1,450,186 ÷	\$363,337,266 =	0.003991	x	5,000	20
094-Guadalupe	247-903-02	LaVernia ISD	\$1,389,739 ÷	\$363,337,266 =	0.003825	x	5,000	19
094-Guadalupe	015-120-03	City of Selma	\$1,344,497 ÷	\$363,337,266 =	0.003700	x	5,000	19
094-Guadalupe	028-903-02	Luling ISD	\$1,100,330 ÷	\$363,337,266 =	0.003028	x	5,000	15
094-Guadalupe	046-202-19	Lake Dunlap WCID	\$697,073 ÷	\$363,337,266 =	0.001919	x	5,000	10
094-Guadalupe	094-101-03	City of Marion	\$481,497 ÷	\$363,337,266 =	0.001325	x	5,000	7
094-Guadalupe	028-906-02	Prairie Lea ISD	\$436,470 ÷	\$363,337,266 =	0.001201	x	5,000	6
094-Guadalupe	015-115-03	City of Universal City	\$269,740 ÷	\$363,337,266 =	0.000742	x	5,000	4
094-Guadalupe	094-202-04	Guadalupe County MUD#4	\$156,459 ÷	\$363,337,266 =	0.000431	x	5,000	2
094-Guadalupe	094-106-03	City of Santa Clara	\$130,777 ÷	\$363,337,266 =	0.000360	x	5,000	2
094-Guadalupe	094-203-19	Meadow Lake WCID #1	\$102,709 ÷	\$363,337,266 =	0.000283	x	5,000	1
094-Guadalupe	094-204-04	Guadalupe County MUD06	\$96,617 ÷	\$363,337,266 =	0.000266	x	5,000	1
094-Guadalupe	094-209-04	Guadalupe County MUD #11	\$74,183 ÷	\$363,337,266 =	0.000204	x	5,000	1
094-Guadalupe	089-903-02	Nixon-Smilely ISD	\$72,115 ÷	\$363,337,266 =	0.000198	x	5,000	1
094-Guadalupe	094-211-04	Park Place MUD	\$69,432 ÷	\$363,337,266 =	0.000191	x	5,000	1
094-Guadalupe	094-207-04	Sky Ranch MUD	\$50,365 ÷	\$363,337,266 =	0.000139	x	5,000	1
094-Guadalupe	094-212-04	Steelwood Trail MUD	\$46,446 ÷	\$363,337,266 =	0.000128	x	5,000	1
094-Guadalupe	028-102-03	City of Luling	\$38,906 ÷	\$363,337,266 =	0.000107	x	5,000	1
094-Guadalupe	094-201-09	York Creek Water Dist.	\$36,556 ÷	\$363,337,266 =	0.000101	x	5,000	1
094-Guadalupe	105-103-03	City of San Marcos	\$15,651 ÷	\$363,337,266 =	0.000043	x	5,000	0
094-Guadalupe	094-213-04	Sedona MUD01	\$1,803 ÷	\$363,337,266 =	0.000005	x	5,000	0
094-Guadalupe	094-210-04	Marion Oaks MUD	\$1,515 ÷	\$363,337,266 =	0.000004	x	5,000	0
094-Guadalupe	094-214-04	Sedona MUD02	\$669 ÷	\$363,337,266 =	0.000002	x	5,000	0
094-Guadalupe	094-205-04	Guadalupe County MUD10	\$203 ÷	\$363,337,266 =	0.000001	x	5,000	0
Total Votes							5,000	

Source: 2025 Adjusted Certified Roll, as of Supplement 1.

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 & Acknowledgment

Section One: Candidate Eligibility Requirements

Pursuant to Chapter 6 of the Texas Tax Code, as amended by SB 2 (88th Legislature) and HB 148 (89th Legislature):

1. Residency Requirement

- A nominee must be a resident of the Guadalupe Appraisal District and must have resided within the district for at least two (2) years immediately preceding the date of taking office.

2. Tax Payment Requirement

- A nominee is ineligible if they own property on which delinquent property taxes have been owed for more than 60 days, unless the taxes are subject to a lawful installment agreement or deferral.

3. Conflict of Interest / Ineligible Employment

- A nominee may not be an employee of a taxing unit participating in the district unless they are also an elected official of such taxing unit.
- A nominee may not have engaged in the business of appraising property for compensation or representing property owners for compensation in appraisal district proceedings at any time during the preceding five (5) years.
- A nominee or business entity in which they hold a substantial interest may not contract with the appraisal district or with a participating taxing unit for activities governed by the Tax Code.

4. Relatives / Nepotism Restrictions

- A nominee is ineligible if related within the second degree by consanguinity or affinity to an individual engaged in compensated appraisal or tax representation activity in the district.

5. HB 148 Requirements (*Effective for Terms Beginning January 1, 2026*)

- Each candidate must sign a statutory Acknowledgment of Duties (see below).
- Each appointed/elected director must complete the required training program within one (1) year of taking office and annually thereafter. Certificates must be filed with the district.

Guadalupe Appraisal District
Board of Directors – Statement of Qualifications & Acknowledgment

Section Two: Acknowledgment of Duties of Member of Appraisal District Board of Directors

I hereby acknowledge that I have read and understand the duties of a member of the board of directors of an appraisal district. I understand that the statutory responsibilities include:

1. Establishing the appraisal district office;
2. Hiring a chief appraiser;
3. Adopting the appraisal district's annual operating budget after filing notice and holding a public hearing;
4. Adopting a new budget if voting taxing units disapprove of the initial budget;
5. Determining whether to remove members of the appraisal review board if the board of directors of the appraisal district is the appointing authority and potential grounds for removal arise;
6. Notifying voting taxing units of any vacancy in an appointive position on the board and electing a replacement from submitted nominees;
7. Appointing a person to fill a vacancy in an elective position on the board;
8. Electing a chairman and a secretary of the board at the first meeting each year;
9. Holding board meetings at least quarterly;
10. Developing and implementing policies regarding reasonable access to the board;
11. Preparing information describing the board's functions and complaint procedures and making that information available to the public and to participating taxing units;
12. Notifying parties to a complaint filed with the board of the status of the complaint, unless otherwise provided;
13. In populous counties, appointing a taxpayer liaison officer and deputy taxpayer liaison officers;
14. Annually evaluating the performance of the taxpayer liaison officer and any deputy taxpayer liaison officers, including reviewing the timeliness of complaint resolution;
15. Referring matters investigated by a taxpayer liaison officer relating to the appraisal review board's conduct to the local administrative district judge with a recommendation;
16. Developing a biennial written plan for the periodic reappraisal of all property in the appraisal district, filing notice and holding a public hearing on the plan, approving the plan, and distributing copies of the plan to participating taxing units and the comptroller;
17. Making agreements with newly formed taxing units on an estimated budget allocation for that taxing unit;
18. Having an annual financial audit prepared by an independent certified public accountant, delivering a copy of the audit to each voting taxing unit, and making the audit available for inspection at the appraisal district office;
19. Designating the appraisal district depository biennially;
20. Receiving resolutions from voting taxing units disapproving of board actions;
21. Adhering to Local Government Code requirements for purchasing and entering into contracts;
22. Providing advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determining the number of members of that advisory board;
23. Adhering to laws concerning the preservation, microfilming, destruction, or other disposition of records;
24. Adopting and implementing a policy for the temporary replacement of a member of an appraisal review board who violates ex parte communication requirements.

**Guadalupe Appraisal District
Board of Directors - Statement of Qualifications & Acknowledgment**

Furthermore, I recognize that the board **does not** appraise property or review the value of individual properties. I acknowledge that tax rates and tax burdens are determined by applicable taxing jurisdictions, not the appraisal district board of directors.

Nomination/ Eligibility Statement

I have reviewed the eligibility requirements above and affirm that I meet the qualifications to be nominated and serve as a member of the Board of Directors of the Guadalupe Appraisal District. I further acknowledge that I have read and understand the statutory duties of a member of the board of directors as outlined in the acknowledgment section below.

Signature of Nominee: _____ Date: _____

Printed Name of Nominee: _____

Contact Phone Number: _____

Street Address of Nominee's Residency: _____

City: _____ State: _____ ZIP: _____

Number of years at this residence? _____

Notary Acknowledgment

State of Texas
County of _____

Sworn to and subscribed before me this _____ day of _____, 2025.

(Signature of Notary Public)

Printed Name: _____
Notary Public, State of Texas

My commission expires: _____

(Seal)