

# GUADALUPE APPRAISAL DISTRICT

## Main Office

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



## Schertz Substation

1052 FM 78, Ste. 103  
Schertz, Texas 78154  
(830) 303-3313 Option 0  
(877) 254-0888 (Fax)

September 6, 2024

City of New Braunfels

Attn: Robert Camareno, City Manager and City Council

550 Landa St.

New Braunfels, Texas 78130

Dear City Manager Camareno and City Council,

The passage of Senate Bill 2 (SB2) during 88<sup>th</sup> Legislative Session changed the configuration of an appraisal district's board of directors effective July 1, 2024. As such, appraisal districts located within populous counties (>75,000) are required to conduct an election for appointment of five (5) directorships. The term durations of the five (5) directorships will be decided by a draw at the first meeting of 2025. Two (2) will serve a single year term with the remaining three (3) serving a three (3) year term. The terms are structured in a way to result in staggered four (4) year terms moving forward. That said, this letter is forwarded to the required representatives of the taxing units entitled to participate in the nomination and voting process for the directorships beginning January 1, 2025. 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). The Tax Assessor-Collector (TAC) is no longer required to participate in the appointment election with the passage of SB2. A county **TAC now serves as an ex officio director**, as the ninth voting member, on an appraisal district's board of directors. Nominations by way of resolution **must be submitted** to the chief appraiser no later than **October 15, 2024**.
- The chief appraiser will then prepare and deliver a ballot of all nominees to each taxing unit before **October 30, 2024**.
- The governing body of each taxing unit must determine their vote by resolution and submit it to the chief appraiser before **December 15, 2024**.
- 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, 2024**.

## Nominee Qualifications

§ 6.03 (d) 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 Nomination/ Eligibility Statement to be completed by each nominee and turned into 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. City of New Braunfels will have **140 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 beginning on January 1, 2025, for terms to be determined by draw.

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 ELECTION**  
**ENTITY VOTING ENTITLEMENTS**  
*as of 8/29/2024*

CAD	Taxing Unit ID	Taxing Unit Name	2023 Entity Levy	2023 Total Levy	Portion of Levy (%)	Total Number of Votes	Entity Votes <sup>1</sup>
094-Guadalupe	094-902-02	Schertz-Cibolo UC ISD	\$72,857,750 ÷	\$328,189,045 =	0.22200	X 5,000	1,110
094-Guadalupe	094-000-00	Guadalupe County	\$65,364,168 ÷	\$328,189,045 =	0.19917	X 5,000	996
094-Guadalupe	094-901-02	Seguin ISD	\$52,113,451 ÷	\$328,189,045 =	0.15879	X 5,000	794
094-Guadalupe	046-901-02	New Braunfels ISD	\$19,720,740 ÷	\$328,189,045 =	0.06009	X 5,000	300
094-Guadalupe	094-103-03	City of Seguin	\$18,630,518 ÷	\$328,189,045 =	0.05677	X 5,000	284
094-Guadalupe	094-102-03	City of Schertz	\$18,590,668 ÷	\$328,189,045 =	0.05665	X 5,000	283
094-Guadalupe	094-903-02	Navarro ISD	\$17,928,914 ÷	\$328,189,045 =	0.05463	X 5,000	273
094-Guadalupe	094-104-03	City of Cibolo	\$15,512,054 ÷	\$328,189,045 =	0.04727	X 5,000	236
094-Guadalupe	094-904-02	Marion ISD	\$15,392,499 ÷	\$328,189,045 =	0.04690	X 5,000	235
094-Guadalupe	046-902-02	Comal ISD	\$10,655,417 ÷	\$328,189,045 =	0.03247	X 5,000	162
094-Guadalupe	046-101-03	City of New Braunfels	\$9,186,104 ÷	\$328,189,045 =	0.02799	X 5,000	140
094-Guadalupe	105-902-02	San Marcos ISD	\$3,369,279 ÷	\$328,189,045 =	0.01027	X 5,000	51
094-Guadalupe	094-202-19	Lake McQueeney WCID #1	\$1,416,397 ÷	\$328,189,045 =	0.00432	X 5,000	22
094-Guadalupe	247-903-02	LaVernia ISD	\$1,322,562 ÷	\$328,189,045 =	0.00403	X 5,000	20
094-Guadalupe	094-201-19	Lake Placid WCID #1	\$1,270,247 ÷	\$328,189,045 =	0.00387	X 5,000	19
094-Guadalupe	015-120-03	City of Selma	\$1,267,210 ÷	\$328,189,045 =	0.00386	X 5,000	19
094-Guadalupe	028-903-02	Luling ISD	\$1,048,933 ÷	\$328,189,045 =	0.00320	X 5,000	16
094-Guadalupe	046-202-19	Lake Dunlap WCID	\$504,075 ÷	\$328,189,045 =	0.00154	X 5,000	8
094-Guadalupe	028-906-02	Prairie Lea ISD	\$455,570 ÷	\$328,189,045 =	0.00139	X 5,000	7
094-Guadalupe	094-201-04	Lone Oak MUD	\$443,894 ÷	\$328,189,045 =	0.00135	X 5,000	7
094-Guadalupe	094-101-03	City of Marion	\$424,243 ÷	\$328,189,045 =	0.00129	X 5,000	6
094-Guadalupe	015-115-03	City of Universal City	\$267,743 ÷	\$328,189,045 =	0.00082	X 5,000	4
094-Guadalupe	094-106-03	City of Santa Clara	\$115,633 ÷	\$328,189,045 =	0.00035	X 5,000	2
094-Guadalupe	094-203-19	Meadow Lake WCID #1	\$102,947	\$328,189,045	0.00031	X 5,000	2
094-Guadalupe	089-903-02	Nixon-Smilely ISD	\$73,440 ÷	\$328,189,045 =	0.00022	X 5,000	1
094-Guadalupe	094-202-04	Guadalupe County MUD#4	\$56,052	\$328,189,045	0.00017	X 5,000	1
094-Guadalupe	028-102-03	City of Luling	\$42,816 ÷	\$328,189,045 =	0.00013	X 5,000	1
094-Guadalupe	094-201-09	York Creek Water Dist.	\$34,560 ÷	\$328,189,045 =	0.00011	X 5,000	1
094-Guadalupe	094-207-04	Sky Ranch MUD	\$17,856	\$328,189,045	0.00005	X 5,000	0
094-Guadalupe	094-204-04	Guadalupe County MUD06	\$2,149	\$328,189,045	0.00001	X 5,000	0
094-Guadalupe	105-103-03	City of San Marcos	\$959 ÷	\$328,189,045 =	0.00000	X 5,000	0
094-Guadalupe	094-205-04	Guadalupe County MUD10	\$197 ÷	\$328,189,045 =	0.00000	X 5,000	0
						<b>Total Votes</b>	<b>5,000</b>

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

**Section 6.03 Board of Directors<sup>1</sup>**

(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**  
**Election Appointment Process & Eligibility Requirements**  
**Per Texas Tax Code**

The election process, to include **important deadlines**, for appointment to serve on the Board of Directors of an appraisal located in a populous county (*greater than 75,000*) is outlined in Chapter 6 of the Texas Tax Code. Below are the key sections of this chapter relating to the upcoming election this fall.

**Sec. 6.0301. BOARD OF DIRECTORS IN POPULOUS COUNTIES.**

- (a) This section applies only to an appraisal district established in a county with a population of 75,000 or more.
- (b) Sections 6.031, 6.034, and 6.10 do not apply to an appraisal district to which this section applies.
- (c) The appraisal district is governed by a board of nine directors. **Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03<sup>1</sup>.** Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. **The county assessor-collector serves as an ex officio director.**
- (d) To be eligible to serve on the board of directors, an individual other than the county assessor-collector 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.
- (e) Members of the board of **directors appointed by the taxing units** participating in the district **serve staggered four-year terms** beginning on January 1 of every other even-numbered year. Elected members of the board of directors serve staggered four-year terms beginning on January 1 of every other odd-numbered year.
- (f) If a vacancy occurs in an appointive position on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing 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 appoint by majority vote of its members one of the nominees to fill the vacancy.
- (g) If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must have the qualifications required of a director elected at a general election.

Added by Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 5.03, **eff. July 1, 2024.**

**'Sec. 6.03. BOARD OF DIRECTORS cont.**

(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.

(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.**

(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) 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.

(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.

## Eligibility criteria for candidates seeking to serve on the Board of Directors of an Appraisal District

### **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 an appraisal district board of directors if the individual has 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 at any time during the preceding five 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.



**Sec. 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.

**Guadalupe Appraisal District Board of Directors  
Nomination/Eligibility Statement:**



- I affirm that I have established residency at the address of:

\_\_\_\_\_ in Guadalupe County for the following time frame: \_\_\_\_\_ to \_\_\_\_\_.

*The Guadalupe Appraisal District will verify this by seeking confirmation of a General Residence Homestead on the above-described property. Should the address above be rental property, the potential nominee will be required to submit additional evidence of residency to the Guadalupe Appraisal District with this notarized affidavit.*

- I affirm that I do not own property for which delinquent taxes have been owed for more than 60 days.
- I affirm that I am not an employee of a taxing unit.
- I affirm that I am not related within the 2<sup>nd</sup> 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.

\_\_\_\_\_  
Signature of Nominee

\_\_\_\_\_  
Printed Name of Nominee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Contact of Nominee

State of: \_\_\_\_\_

County of: \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(Seal)

\_\_\_\_\_  
Notary Public Signature