SAN AUGUSTINE COUNTY APPRAISAL DISTRICT

122 NORTH HARRISON
SAN AUGUSTINE, TX 75972-1906
PHONE: (936) 275-3496
FAX: (936) 275-4120

October 19, 2026

San Augustine County
Mr. Jeff Boyd
100 W. Columbia St - #105
San Augustine, Texas 75972

To Whom It May Concern.

On September 13, 2026, the San Augustine County Appraisal District Board of Directors took formal action, by resolution, to move forward with the purchase of the building located at 106 W. Columbia Street, San Augustine, Texas. It has become increasingly evident that the current facility no longer meets our operational, logistical and strategic needs. The lack of adequate employee work areas, space for meetings and property owner-facing functions impacts internal operations, as well as interactions with stakeholders and property owners. Therefore, in order to ensure that this office continues to deliver effective, efficient and compliant service to our taxing entities and the general public, it is vital that this purchase move forward. The following reasons are why the purchase is needed.

1. The age of the building. Upkeep is beginning to be more and more.

2. Location. The Appraisal District faces North Harrison Street. It is very difficult due to how the street is constructed to exit. Since it is all on a hill, and other businesses have to park on the edge/right-of-way, you cannot see up the hill for oncoming traffic. It makes it dangerous for anyone to enter or exit.

3. Parking. There are a total of 6 staff members. In front of the office, there are only 4 spots available as to where the Appraisal District sits. The grassy section is owned by the City Of San Augustine(what would have been Livingston Street). Even there, only about 3 vehicles can park there. With all of that, there is not much parking for both staff and any taxpayer or patron needing to park. This is especially true during board meetings and Appraisal Review Board protest hearings.

4. Office space: The office has an estimated 2,700 square feet of space. There is no way to configure the current office without losing structural integrity. The space in the board

room is not large nor adequate enough when the Appraisal Review Board protest hearings are in session.

5. Privacy for Tax Payers: Taxpayers cannot privately speak to staff.

6. ADA Standards: The building is not ADA compliance and the ramp is not accessible when the parking lot is full.

7. Expansion: The Appraisal District was only deeded >3,780 sq. ft. + 1,625.2 sq ft. = . 12 ac or 5,405.2 sq ft>. The central air conditioner unit is sitting on other property. As stated earlier, the A/C unit as well as the storage building is actually sitting on someone else's property. There is a creek behind the present office, which limits expansion.

8. Structural: The board room and the Chief Appraiser's office sits on pier and beams, which sits at the back of the property, next to the ravine. When San Augustine goes for weeks if not months without rain, the foundation shifts, causing instability and jammed doors.

9. Security: This is an issue because of the openness of the building.

The payment for this transaction will be due one year after purchase. Therefore, your adopted budget will not be affected.

In accordance with Senate Bill 2073, which was passed during the 89th Legislative Session, the processes required to facilitate this transaction have changed. Effective September 1, 2025, once the Board of Directors of San Augustine CAD takes action to approve the transaction, each taxing unit has 30 days to take action if they so choose. If your taxing unit has no objection to this project, no action is required. Action is only required by each respective taxing unit if the intent is to deny this transaction.

The Appraisal District has been searching for office space for over a year, options for locating a building that meets the needs of the district is very limited. The current property available meets the district's need therefore serious consideration is needed.

Sincerely,
San Augustine CAD
Evelyn Watts

Evelyn Watts, RPA-CTA_CCA
Chief Appraiser

RESOLUTION NO. _____

WHEREAS, the Texas Property Tax Code, Section 6.051, allows the acquisition of real property by purchase or lease, the conveyance of real property, and the construction or renovation of a building or other improvement by an appraisal district for the purpose of establishing and operating the appraisal office or a branch appraisal office; and

WHEREAS, Section 6.051 requires that the board of directors of an appraisal district must propose the property transaction by resolution which must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members; and

WHEREAS, the governing body of the San Augustine County received notification of the resolution adopted by the Board of Directors of County Appraisal District of San Augustine County as required by Section 6.051;

WHEREAS, purchase of the proposed real estate offers the most effective solution to provide the County Appraisal District of San Augustine County with a permanent location in which to provide service to the taxing units and taxpayers of San Augustine County.

NOW THEREFORE BE IT HEREBY RESOLVED that on this date, the

Commissioners Of San Augustine approved by a majority vote taken in a public meeting the purchase of land/ building for San Augustine CAD's office situated in San Augustine County, Texas, at address 106 W. Columbia Street.

Also described in the resolution of the Board of Directors of the San Augustine County Appraisal District; and BE IT FURTHER RESOLVED that this document be filed with the Chief Appraiser of the San Augustine County Appraisal District on or before the 30th day after the receipt of notification of the aforementioned resolution.

SIGNED this 27 day of Oct, 2026.

San Augustine County

County Judge

Secretary

FILED FOR RECORD
Oct 27 2026
AT 9:00 O'CLOCK A M
MARGO NOBLE, COUNTY CLERK
SAN AUGUSTINE COUNTY
SAN AUGUSTINE, TEXAS
BY Margo Noble
DEPUTY