

**Brazos County Appraisal District**  
1673 Briarcrest Dr., Suite A-101  
Bryan, Texas 77802  
Telephone: (979) 774-4100  
Facsimile: (979) 774-4196



**Mark W. Price**  
Chief Appraiser  
mprice@brazoscad.org

**RECEIVED**

JAN 14 2014

**CITY MANAGERS OFFICE**  
**CITY OF BRYAN**

January 14, 2015

Mr. Jason Bienski  
Mayor, City of Bryan  
P.O. Box 1000  
Bryan, Texas 77805

Dear Mr. Bienski:

At the November 20th meeting of the Brazos Central Appraisal District Board of Directors, the Board unanimously adopted a resolution recommending the purchase of land and construction of a building to establish and operate the Brazos Central Appraisal District office pursuant to Section 6.051 of the *Texas Property Tax Code*.

Section 6.051 of the *Texas property tax code* authorizes the board of directors of an appraisal district to purchase real property and to construct improvements necessary to establish and operate an appraisal office. The acquisition must be approved by the governing bodies of three-fourths of the taxing unit's entitled to vote on the appointment of board members. Each governing body must act by resolution on or before the 30<sup>th</sup> day after the date the presiding officer receives the notice of the proposal and file the resolution with the chief appraiser on or before the 10<sup>th</sup> day after that 30<sup>th</sup> day. If a taxing unit fails to meet these deadlines the proposal is treated as if it were disapproved by the governing body.

The Board of Directors began the process of exploring our options to provide an alternative office space several years ago. Our goal is to relocate the office to a site that will be more accessible to property owners and to expand into a more functional building. In June 2011, I sent you a letter regarding the preliminary discussions with the Brazos County Commissioners Court about relocating our office to a County complex currently under development on Pendleton Drive. After looking into our financing options under the ground lease scenario, the Board determined it was in the best interest of all taxing units to purchase a separate lot and build the office on land wholly owned by all taxing units of Brazos County.

The Board of Directors has been working diligently to plan for a building that will be cost effective, low maintenance, long lasting and conveniently located for the property owners of Brazos County. We have looked at several options over the years such as purchasing and renovating an existing property, leasing a more suitable building or staying at our present location. The Board ultimately made the decision that purchasing land to construct an office

during this time of favorable interest rates would be the most cost effective option for all taxing units. Additionally, the Park Hudson subdivision was determined to be the best fit for a building site given its accessibility for property owners in both Bryan and College Station, as well as its close proximity to the new County tax office. We propose to construct a building approximately 14,000 square feet in size located at the corner of Copperfield and Sagebriar Drives with a total projected project cost of approximately \$3,800,000.

We are requesting that you place the attached resolution on your January 27, 2015 agenda for consideration and action. Your appointed member(s) of our Board along with the Chief Appraiser will be present at your meeting to respond to any questions concerning this proposal

We appreciate your consideration and support. Please feel free to contact Mark Price at 979-774-4100 or [mprice@brazoscad.org](mailto:mprice@brazoscad.org) if you have any questions or concerns regarding this matter

Sincerely,



William "Bill" Lero  
Chairman-Board of Directors  
Brazos Central Appraisal District

**Schedule 1****Analysis of BCAD Current Building Occupancy Costs:**

Building Area: 10,600SF

Lease Payment: \$10,400/mo or \$124,800/yr

Utilities Furnished: Water/Sewer

**Annual Operating Cost Estimate:**

<b>Item</b>	<b># Units</b>	<b>\$/Unit</b>	<b>Extension</b>
Liability Insurance	10,600	\$0.17	\$1,802
Contents Insurance	10,600	\$0.24	\$2,544
Building Maintenance	10,600	\$0.50	\$5,300
Utilities	10,600	\$1.50	\$15,900
Janitorial	10,600	\$1.04	\$11,024
Pest Control	10,600	\$0.03	\$318
Security System	10,600	\$0.02	\$212
<b>Subtotal Operating Expense</b>	10,600	<b>\$3.50</b>	<b>\$37,100</b>
Building Rental	10,600	\$11.77	\$124,762
<b>Total Current Operating Costs</b>	10,600	<b>\$15.27</b>	<b>\$161,862</b>

## Schedule 2

### Analysis of BCAD Proposed Occupancy Costs:

BCAD financial advisors have indicated that mortgage financing is probably available for a 90% loan for 25 years at 3.75% interest on the proposed \$3,800,000 project cost assuming a \$400,000 down payment on land/building cost from BCAD reserve account. The annual operating cost estimate for this scenario is outlined below:

#### Assumptions:

Land: Purchase Estimate 1.75 AC - \$647,955

Building: New Construction of 14,000 SF

Building Cost Estimate: \$2,918,157

6% Contingency: \$233,888

Total Project Cost: \$3,800,000

Reserve Dollars Contribution: \$400,000

Mortgage Financing: \$3,400,000

Mortgage Financing: 25 years @ 3.75%

Mortgage/Debt Service: \$209,766/yr

### Annual Operating Cost Estimate:

Item	# Units	\$/Unit	Extension
Building Insurance	14,000	\$0.29	\$4,060
Liability Insurance	14,000	\$0.13	\$1,820
Contents Insurance	14,000	\$0.18	\$2,520
Building Maintenance	14,000	\$1.00	\$14,000
Utilities	14,000	\$1.75	\$24,500
Water/Sewer	14,000	\$0.35	\$4,900
Janitorial	14,000	\$0.80	\$11,200
Pest Control	14,000	\$0.05	\$700
Security System	14,000	\$0.03	\$420
<b>Subtotal Operating Expense</b>	<b>14,000</b>	<b>\$4.29</b>	<b>\$64,120</b>
Debt Service @ 25 yrs	14,000	\$14.98	\$209,766
<b>Total Proposed Operating Costs</b>	<b>14,000</b>	<b>\$19.27</b>	<b>\$273,886</b>

**Schedule 3**

**Costs Allocated to Voting Taxing Entities**

<b>Taxing Entity</b>	<b>% BCAD Budget</b>	<b>Current Allocated Annual Occupancy costs</b>	<b>Projected Allocated Annual Occupancy Cost</b>	<b>Annual Increased Cost to Entities</b>
COUNTY	0.2157	\$34,914	\$59,077	<b>\$24,164</b>
CITY BRYAN	0.0887	\$14,357	\$24,294	<b>\$9,937</b>
CITY COLLEGE STATION	0.0980	\$15,862	\$26,841	<b>\$10,978</b>
BISD	0.2634	\$42,634	\$72,142	<b>\$29,507</b>
CSISD	0.3261	\$52,783	\$89,314	<b>\$36,531</b>
<b>TOTAL FOR ALL VOTING TAXING ENTITIES</b>		<b>\$160,550</b>	<b>\$271,668</b>	<b>\$111,118</b>

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RESOLUTION NUMBER 2014-100

RESOLUTION BY THE BOARD OF DIRECTORS OF THE BRAZOS CENTRAL APPRAISAL DISTRICT, BRAZOS COUNTY, TEXAS REQUESTING AUTHORIZATION TO PURCHASE LAND AND CONSTRUCT AN IMPROVEMENT TO OPERATE THE BRAZOS CAD OFFICE

**Whereas**, Section 6.051 of the Texas Tax Code authorizes the Board of Directors of an appraisal district to purchase real property and improvements as necessary to establish and operate the appraisal office.

**Whereas**, the Board of Directors of the Brazos Central Appraisal District will notify the presiding officer of each governing body entitled to vote on the approval to purchase property which is situated in Brazos County.

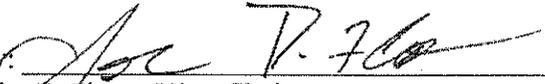
**Whereas**, Section 6.051 Texas Tax Code requires that an appraisal district's purchase of such real property and improvements must be approved by three-fourths (3/4) of the taxing units entitled to vote on the appointment of board member(s).

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Brazos Central Appraisal District the desire to seek approval to purchase land for \$8.50 per square foot with a final purchase price to be determined upon completion of a land survey and construct an improvement not to exceed \$3,120,000 to establish and operate the Brazos CAD office located on land known as a part of Lot 1 Block 4 Park Hudson Phase 4, by replat to contain approximately 1.75 acres more or less which is situated in Bryan, Brazos County

**Approved and adopted by the Board of Directors of the Brazos Central Appraisal District, Bryan, Texas on this 20<sup>th</sup> day of November, 2014.**

**ATTEST:**

By:   
William Lero, Chairman

By:   
John P. Flynn, Vice-Chairman

# Exhibit A



SAGEBRIAR DR

UNIVERSITY DR

COPPERFIELD DR

00913

09

R300975

R106627

+ - 1.75 AC

0 100 200 Feet

This product is for informational purposes only and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

