

**BOARD OF DIRECTORS SPECIAL MEETING  
MAY 4, 2021**

The Board of Directors of Comal Appraisal District met via Zoom meeting with District staff at the appraisal district office located at 900 S. Seguin Avenue, New Braunfels, TX. Members present via Zoom were Dan Krueger, Nancy Pappas, John Kunz, John Tyler, Wade Cleary and Kristen Hoyt. Others present were Rufino Lozano, Jennifer Salazar and Pam Krause.

Mr. Krueger called the meeting to order at 2:03 p.m. by stating, "This meeting is being held in open session in accordance with Chapter 551 of the Texas Government Code and business as conducted by the Board will be done so in open session. We will start each regular session with prayer and pledges to the flags. All persons in attendance are welcome and free to participate or not at their personal discretion."

The Pledges of Allegiance to the American and Texas flags were recited. Pam Krause led the prayer.

1. **CITIZENS COMMUNICATIONS**

No one wished to speak.

2. **DISCUSSION AND POSSIBLE ACTION: RESOLUTION AUTHORIZING THE CHIEF APPRAISER COUNTERCLAIMS FOR A DETERMINATION OF MARKET VALUE IN APPEALS OF COMAL COUNTY APPRAISAL REVIEW BOARD ORDERS INITIATED BY PROPERTY OWNERS UNDER TEXAS PROPERTY TAX CODE § 42.21**

Mr. Lozano stated that there were existing cases that want to drop the market value argument from the lawsuit. Mr. Swinney stated that the District gains more information by keeping the market value argument. The downside is minimal additional attorney time but would be required to get outside appraisals for market and equity arguments. Ms. Pappas asked if this was a blanket authorization and Mr. Swinney stated it was.

A motion was made by Nancy Pappas; seconded by John Kunz; to approve the resolution authorizing the Chief Appraiser counterclaims for a determination of market value in appeals of Comal County Appraisal Review Board orders initiated by property owners under Texas Property Tax code § 42.21 as presented. Motion passed unanimously by roll call via Zoom.

3. **DISCUSSION AND POSSIBLE ACTION: COMMUNICATING TO THE TEXAS LEGISLATURE CONCERNS THE COMAL APPRAISAL DISTRICT HAS REGARDING THE DEADLINES CONTAINED IN PROPOSED LEGISLATION S.B. 63**

Mr. Lozano stated that this legislation would put a 90 day deadline on exemption applications and protests. He added that the volume that comes in at the same time would make this an unattainable goal. Mr. Lozano gave last year's protest season as an example:

At the 90% time frame: CAD received 5,100

During the last 10% of time till the deadline: CAD received 10-11k protests

A motion was made by John Kunz; seconded by Wade Cleary; to approve the District and Board of Directors to communicate to the Texas Legislature regarding the deadlines contained in proposed legislation in S.B. 63 as presented. Motion passed unanimously by roll call via Zoom.

4. **CLOSED EXECUTIVE SESSION: THE BOARD MAY RETIRE TO EXECUTIVE SESSION ANYTIME DURING THE MEETING AS AUTHORIZED IN CHAPTER 551 OF THE TEXAS GOVERNMENT CODE**

The Board did not retire into executive session.

5. **CHIEF APPRAISER'S REPORT**

a) Next meeting June 8, 2021

Mr. Lozano stated that the 2022 CAD Budget will be presented at this meeting. He also added that he would set up a Zoom meeting for anyone who could not attend the meeting in person.

Ms. Pappas offered an additional congratulations to Kristen Hoyt on her Rising Star award.

6. **ADJOURN MEETING**

A motion was made by Nancy Pappas; seconded by John Tyler; to approve to adjourn the meeting at 2:34 p.m. Motion passed unanimously by roll call via Zoom.

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Dan Krueger, Chairman

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Nancy Pappas, Secretary