

**BOARD OF DIRECTORS  
JUNE 15, 2021**

The Board of Directors of Comal Appraisal District met at the appraisal district office located at 900 S. Seguin Avenue, New Braunfels, TX. Members present were Nancy Pappas, John Kunz and John Tyler. Others present were Rufino H. Lozano, Jennifer Salazar, Jeffrey Booker, Summer Steinbach, Dora Campos, Belia Quidachay, Ryan Dow, Tanner Jones, Wendy Grams, Larry Hermance, Helen Austin, Guy Anderson. Ken Ward, Shannon Stary and Pam Krause.

Ms. Pappas called the meeting to order at 6:01 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.

**1. CITIZENS COMMUNICATIONS**

Ms. Austin stated that taxpayers are getting told that we are all separate entities and that there is a lot of finger pointing going on. She stated that even in the meeting tonight two people were asked how many staff were needed and neither gave a clear answer.

**2. PRESENTATION OF SERVICE AWARDS**

Mr. Lozano recognized Dora Campos for 20 years of excellent service. He explained that she alone processed 12-13k transactions from the County Clerk's office for 2021 thus far, 12k for 2020 and 11k for 2019. He stated that Dora is never more than 2 days behind as opposed to most districts which are 30-45 days behind or more with three to four employees. He added that the new technology that is available wouldn't even be as fast as Dora. Mr. Lozano said it takes years in this field and commitment to get to this level of quality and he felt that she had surpassed that.

**3. PRESENTATION OF 2020 AUDIT BY RICK C. REED & COMPANY**

Ken Ward reviewed the audit and stated that everything is in good shape, they found no concerns. Mr. Ward highlighted the following:

Page 9 – Net Position

Page 13 – Actual Revenue and Expenditures compared to budget

There is \$455,999 excess to be refunded however there was \$100k carryover from 2019 that was not used, making the Fund Balance actually \$555,999. Mr. Ward stated he should have made that clear in last year's audit.

Page 22 – Pension Liability

Mr. Ward stated there was \$127,000 shortfall and according to GASB the TCDRS Plan is 98% funded but according to TCDRS the plan is 90% funded. He added that each used a different calculation method. Mr. Ward said that the management letter stated there were no disagreements, no control issues, nothing negative to report.

**4. DISCUSSION AND POSSIBLE ACTION: APPROVE 2020 AUDIT**

A motion was made by John Kunz; seconded by John Tyler; to approve the 2020 audit as presented. Motion passed unanimously by show of hands.

**5. DISCUSSION AND POSSIBLE ACTION REGARDING 2020 FUND BALANCE**

Mr. Lozano asked to retain \$25,000 or \$50,000 for future litigation. He stated that the contingency fund for litigation had a balance of \$35,000 but he felt it should be \$400,000 for a

county our size. Ms. Pappas asked what the increases in litigation had been and Mr. Dow stated: 2020-\$200,000, 2021-\$250,000, 2022-\$275,000 in the proposed budget.

A motion was made by John Tyler; seconded by John Kunz; to approve distributing \$505,999.00 to taxing entities for the 2020 Fund Balance and placing \$50,000 into the litigation fund. Motion passed unanimously by show of hands.

**6. PRESENTATION BY ARB CHAIRMAN OF THE 2021 PROTEST SEASON**

Mr. Anderson stated that we were still having problems getting people to work on the ARB but that Mr. Hermance had helped with that. He stated that we should get through the process with the possible exception of a few agents.

He stated that we have 17,000 protests. He said that out of 1,569 scheduled protest there were 239 that rescheduled and over all there was a 30% failure to appear rate.

Mr. Anderson stated that he operates differently than the last chairman, he sits and watches the hearing but seldomly serves on a panel.

**7. DISCUSSION AND POSSIBLE ACTION REGARDING TCDRS PLAN ASSESSMENT FOR PLAN YEAR 2022**

Mr. Lozano reviewed the plan for 2022 and recommended no changes.

A motion was made by John Kunz; seconded by John Tyler; to approve the TCDRS Plan Assessment for plan year 2022 as presented. Motion passed unanimously by show of hands.

**8. DISCUSSION AND POSSIBLE ACTION: APPROVE COMAL APPRAISAL DISTRICT 2022 BUDGET**

Mr. Tyler asked if there had been feedback from the entities. Mr. Lozano stated that Nancy Cain with City of Garden Ridge had called concerned regarding the increase in personnel.

Mr. Lozano stated that he explained to her why it was needed especially due to changes in the law. He stated that he also spoke with David Andersen with Comal ISD and he was fine with it.

Mr. Tyler asked if the Comptroller audit was online for taxpayer access. Mr. Lozano stated that both the MAPS and the PVS were both available.

Ms. Pappas stated to Mr. Lozano that the board hires and fires him to do the best job he can do. She added that the board trusts he is bringing forward a budget to do the best he can do and that the board is there to support and help make him successful.

A motion was made by John Tyler; seconded by John Kunz; to approve the Comal Appraisal District 2022 Budget as presented. Motion passed unanimously by show of hands.

**9. DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES**

A motion was made by John Tyler; seconded by John Kunz; to approve the minutes of the meetings of March 9, 2021 and May 4, 2021 as presented. Motion passed unanimously by show of hands

**10. DISCUSSION AND POSSIBLE ACTION: EXTEND THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT FOR 2021**

A motion was made by John Kunz; seconded by John Tyler; to approve to extend the Families First Coronavirus Response Act for 2021 effective 06/15/21; lasting until 08/17/21 as presented. Motion passed unanimously by show of hands.

**11. 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.

**12. IF NECESSARY, DISCUSS AND TAKE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION**

No action taken, since there was no executive session.

**13. TAXPAYER LIAISON OFFICER REPORT**

Mr. Hermance updated the Board on ARB training, members, websites, new visual aids and customer service comment cards. He stated that 55 cards had a very good rating and only 2 had a rating other than very good. He reviewed the new QR code for the TLO, ARB monitor, and the TRUTHINTAXATION.COM website and use. Mr. Hermance also recognized Tanner Jones as a great employee with aspiration to be a Team Lead or possibly Chief Appraiser one day.

**14. FINANCIAL REPORT**

Mr. Dow reviewed the financials and highlighted one line item that will definitely need a line-item transfer which was the ARB line item due to running boards since the second week in January. Mr. Dow also reviewed the investment summary.

**15. CHIEF APPRAISER'S REPORT**

a. Report on Pictometry

Mr. Lozano reviewed the handout and stated that we are at 99.12% complete.

b. Update regarding NAVs & informal hearings

Mr. Lozano state we received 16,884 protests not including any of the late protests of which 9,900 were agent protests. He stated that out of 2,900 online protests there were only 149 remaining. He added that 5,011 protests have been completed with 754 handled by the ARB and 4,300 processed by staff.

c. Update regarding BIS forms portal

Mr. Lozano stated that 1,114 forms had been filed through the portal with 1,550 profiles being active which could also mean we could receive 440 more forms by tomorrow. Mr. Lozano also reviewed the homestead exemption applications.

d. Next meeting-August 17, 2021

Mr. Lozano reminded the Board about the next three meetings of August 17th, October 12th and December 14th. He also reminded them of the upcoming Board of Directors Election. He stated he would be notifying the taxing jurisdiction of the nominating process. He also asked that everyone let him know if they are willing to serve again. He did a quick review of the election process and closed with an invitation to the Comptroller's Property Tax Division Conference in December paid for by the District.

**A motion was made by John Kunz; seconded by John Tyler; to approve to adjourn the meeting at 7:41 pm. Motion passed unanimously by show of hands.**

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Dan Krueger, Chairman

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Nancy Pappas, Secretary