

**BOARD OF DIRECTORS MEETING
AUGUST 17, 2021**

The Board of Directors of Comal Appraisal District met via Zoom and in person, 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 and Wade Cleary; member present in person were John Kunz, Nancy Pappas, John Tyler & Kristen Hoyt. Others present were Rufino H. Lozano, Jennifer Salazar, Ryan Dow, Guy Anderson, Larry Hermance, Lindsey Witty, Jeffrey Booker, Melissa Jordan, Tony Vedia, Shannon Stary, Jen Sinder, Doug (via Zoom no last name), Barbara Manford, John Cox, Rick Tobias and Pam Krause.

Mr. Krueger called the meeting to order at 5:01 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. 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. CONSIDERATION AND POSSIBLE ACTION: APPROVAL OF MINUTES

A motion was made by Nancy Pappas; seconded by John Tyler; to approve the minutes of the Formal Budget Hearing of June 15, 2021, regular meeting of June 15, 2021 and Special Meeting of August 2, 2021 as presented. Motion passed unanimously by show of hands.

3. PRESENTATION BY ARB CHAIRMAN OF THE 2021 PROTEST SEASON

Mr. Anderson gave a presentation for compensation for the ARB to make serving on the board more attractive. His proposal involved raising the members per diem on a sliding scale; paying mileage to anyone driving more than 20 miles round trip; having a specialized panel for commercial cases.

4. TAXPAYER LIAISON OFFICER REPORT

Mr. Hermance stated that all of the 37 comment cards were good. He reviewed the website updates of applications that were added for the ARB, 23 Comptroller surveys and press releases. There were 56 formal interactions with taxpayers, no formal complaints.

He then introduced Melissa Jordan, Customer Service Team Leader. He stated that he felt that Melissa was doing an amazing job. Mr. Hermance also introduced Lindsey Witty, Residential Team Leader.

Mr. Tyler brought up the Google reviews, which are not awesome. He did state that he saw we were now replying to these reviews. Mr. Hermance said that the rating was better since we have been responding and that we were trying to get up to four stars.

Ms. Hoyt stated that she had sent Mr. Hermance a lot of issues. She added that he was quick to respond and had been a great asset. Dan agreed based on the issues he had sent Mr. Hermance.

5. CONSIDERATION AND POSSIBLE ACTION: ADOPT COMAL APPRAISAL DISTRICT 2022 BUDGET

A motion was made by Nancy Pappas; seconded by John Tyler; to adopt the 2022 budget as presented and approved. Motion passed unanimously by show of hands.

6. PRESENTATION OF TAC REFUND

Mr. Lozano stated that the refund from TAC would be \$12,847.00 and that he would recommend it be absorbed and distributed via the fund balance after the audit.

7. CONSIDERATION AND POSSIBLE ACTION: APPROVE 2021 – 2022 CONTRACT WITH TEXAS ASSOCIATION OF COUNTIES (TAC)

A motion was made by John Kunz; seconded by Nancy Pappas; to approve the contract with TAC for 2021-2022 as presented. Motion passed unanimously by show of hands.

8. CONSIDERATION AND POSSIBLE ACTION: APPROVE CONTRACT WITH PRITCHARD & ABBOTT, INC

Mr. Lozano stated that this is for appraising quarries and special commercial properties. Ms. Pappas asked how this compared to previous year and Mr. Lozano stated that it was a 50% increase over last year. Mr. Lozano stated that it now included water utilities that had not been appraised in the past and unique properties.

Ms. Pappas asked if spending this kind of money would be more accurate and not go to litigation.

Mr. Stary gave a few comments about inherited litigation of Schlitterbahn and Tricon.

A motion was made by Nancy Pappas; seconded by John Tyler; to approve the 2022-2023 contract with Pritchard & Abbott, Inc. as presented for \$66,500 for 2022; \$79,800 for 2023; and \$95,800 for 2024 as presented. Motion passed unanimously by show of hands.

9. CONSIDERATION AND POSSIBLE ACTION: APPROVE UPGRADE TO CONTRACT WITH COSTAR

A motion was made by John Tyler; seconded by Kristen Hoyt; to approve the upgrade to contract with CoStar as presented. Motion passed unanimously by show of hands.

10. ACTION: AUTHORIZE CHIEF APPRAISER TO SOLICIT BANK DEPOSITORY BIDS FOR MARCH 1, 2022 THROUGH FEBRUARY 28, 2024

A motion was made by John Tyler; seconded by Wade Cleary; to approve the chief appraiser to solicit bids for the March 1, 2022 through February 28, 2024 depository as presented. Motion passed unanimously by show of hands.

11. CONSIDER AND ACTION ON RESOLUTION AUTHORIZING THE CHIEF APPRAISER TO APPEAL TO DISTRICT COURT THE ORDER OF THE COMAL COUNTY APPRAISAL REVIEW BOARD FOR THE FOLLOWING OWNERS: (MAY BE HELD IN EXECUTIVE SESSION)

Mr. Lozano stated that this large of a change causes inequality issues for ARB cases and would put entities into a grace period on the PVS potentially causing them to lose funding. There was much discussion about the cost of litigation.

A motion was made by Nancy Pappas; seconded by John Tyler; to approve the resolution authorizing the Chief Appraiser to appeal to district court the order of the Comal County Appraisal Review Board for the following owner as presented:

<u>Prop ID</u>	<u>Year</u>	<u>Case ID</u>	<u>Owner Name</u>
373966	2021	2021-8905	Sysco Central Texas

Motion passed unanimously by show of hands.

12. PRESENTATION OF 2021 ANNUAL REPORT

Mr. Lozano stated that we have five new jurisdictions of CCWID 1C-1F and Lake Dunlap. He added that only 1C, 1F and Lake Dunlap would be taxing for 2021. He highlighted the following:

Page 5 – New construction & Ratio Studies

Page 13 – Value Comparisons & Exemptions

Page 14 – Appeal Process

Page 15 – Final Performance Analysis

Page 16 – Financial Results & Cost Per Parcel - \$37.82 is the state average, we are at \$39.02

13. CONSIDERATION AND POSSIBLE ACTION: EXTEND THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT FOR 2021

Mr. Krueger asked for a presentation in December regarding this.

A motion was made by John Kunz; seconded by Nancy Pappas; to approve to extend the Families First Coronavirus Response Act for 2021 effective 8/17/21; lasting until 12/31/21 as presented. Motion passed unanimously by show of hands.

14. CONSIDERATION AND POSSIBLE ACTION: APPROVE AND DIRECT CHIEF APPRAISER TO ENTER INTO CONTRACT WITH PITNEY BOWES FOR POSTAGE MACHINE

A motion was made by Wade Cleary; seconded by John Kunz; to approve to approve and direct chief appraiser to enter into a contract with Pitney Bowes for postage machine as presented. Motion passed unanimously by show of hands.

15. 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.

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

No action taken, since there was no executive session.

17. FINANCIAL REPORT

Mr. Dow reviewed the following:

Page 2 – nothing concerning

Page 3 – 8200 Postage is over budget due to 2020 protest decisions that rolled to 2021, approximately 2,000. There was an average of 958 ARB changes yearly from 2015-2019, but in 2020 there were just under 5,000 and for 2021 there were just under 3,500 changes all requiring a certified mailer at \$6.50 per piece

8404 Vehicle Accessories is at 215% over but is actually \$600

8600 Laser Processing is slightly over but we are mostly done with mailouts

8614 Wireless is over and will increase due to BIS online application of \$2,500

Page 4 – ARB is way over due to 2,000 accounts from 2020 and 60 days of hearing instead of 45

Mr. Dow also reviewed the Investment Summary as of 8/17/21.

18. CHIEF APPRAISER'S REPORT

a. Update on certification of roll

Mr. Lozano stated that the District certified with the ARB on July 20th and had values to the taxing jurisdictions by July 22nd. He applauded Ryan for the quick turnaround. At the time of certification there were still 3,100 open protests and 9.8% of the total value that was not certified. Tax code now requires that if more than 5% of properties under protest you must submit an estimate of value. He added that there are less than 800 accounts under protest and should be done by the end of August with a few in September.

b. Chief Appraiser evaluation 2021

Mr. Lozano requested that the evaluation be done early since there were 2 members not returning. We have not received any nominations for the Board of Directors as of today. Mr. Krueger requested the evaluations prior to the next meeting.

c. Next meeting-October 12, 2021

The meeting was rescheduled to October 11, 2021 and December 14th was still agreeable with everyone.

19. ADJOURN MEETING.

A motion was made by John Tyler; seconded by Nancy Pappas; to approve to adjourn the meeting at 6:52p.m. Motion passed unanimously by show of hands.