

# COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE  
NEW BRAUNFELS, TEXAS 78130

RUFINO H. LOZANO, RPA-RTA-CCA  
CHIEF APPRAISER

## BOARD OF DIRECTORS MEETING FEBRUARY 14, 2022

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 Eric Couch, Brad Howell, Douglas Miller II, Nancy Pappas, John Tyler and Kristen Hoyt. Others present were Rufino H. Lozano, Chris Kudrna, Jeffrey Booker, Tanner Jones, Brandon Pape, Larry Hermance, Tony Vedia, Josue Arellano, David Andersen and Pam Krause.

Mr. Tyler called the meeting to order at 1:30 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 ACTION: 2021 PROPERTY VALUE STUDY RESULTS &/OR APPEAL**

Mr. Lozano stated that both of the school districts had impressed on him how important it was to be in confidence regarding the Property Value Study. He stated that the <1% discrepancy would equal approximately \$2-2.5 million dollars to each school district. He added that they wanted the district to make sure that we had the roll in confidence at full market value. Mr. Lozano explained that the roll was \$16 billion dollars in 2016 and now is a little more than double at \$34 billion dollars.

Mr. Tyler asked about the status of the school districts in the process. Mr. Lozano stated that NBISD was already engaged in the process with Wendy Bennett of Ray & Wood law firm. She is expected to be arriving Tuesday through Thursday. He stated that we have an Exavault portal ready for information uploads and have already uploaded all information already sent to the Comptroller and are ready to upload any additional information needed. Mr. Andersen with CISD stated that they had begun the process as well. He added that he appreciates Mr. Lozano being available to help with the process.

Mr. Couch asked what it meant if we were unsuccessful in getting back into confidence, what does that mean to the schools. Mr. Swinney stated the school would lose funding. Mr. Couch asked about the year of grace and Mr. Swinney stated it was already spent. He added what you would be trying to do is getting back into confidence to save the school districts money and to establish a year of compliance in hope that 2022 would be in confidence for 2 consecutive passes which would reestablish the grace period availability.

There was much discussion about: why residential property was so low, where to get sales information, does the district know the ratios ahead of time, Comptroller's procedures, time adjustments, cost verses income, ARB changes and outside company to help get values on track. A motion was made by Nancy Pappas; seconded by Brad Howell; to approve to appeal the 2021 Property Value Study and adjoin the Comal and New Braunfels Independent School District in their appeals as presented. Motion passed unanimously by show of hands.

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

There was no executive session.

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#### 4. CHIEF APPRAISER'S REPORT

Mr. Lozano stated that the next meeting was April 5, 2022 at 5:30 pm. Mr. Tyler thanked the staff and Mr. Swinney for being in attendance and for all the information provided, it was very helpful.

Mr. Couch asked about the increased homestead exemption. Mr. Lozano stated it was proposed to go from \$25,000 to \$40,000 in the next election in May. He added that he expected it to pass.

#### 5. ADJOURN MEETING

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve to adjourn the meeting at 2.22p.m. Motion passed unanimously by show of hands.



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John Tyler, Chairman



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Brad Howell, Secretary