

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TEXAS 78130

RUFINO H. LOZANO, RPA-RTA
CHIEF APPRAISER

BOARD OF DIRECTORS MEETING APRIL 5, 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 Chris Kudrna, Jeffrey Booker, Ryan Dow, Tony Vedia, Lindsey Witty, Missy Villarreal, Michelle Sifuentes, Josue Arellano, Shelagh Lowe, John Cox, Larry Hermance, Natalie Rougeux, Ryan James, Kirk Swinney, Melanie Donelson, Summer Steinbach and Pam Krause

Mr. Tyler called the meeting to order at 5:31 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. TAX CODE SECTION 6.15 COMMUNICATION

Mr. Tyler stated that this item was new to the Board of Directors agendas and is designed to allow the members of the Board to share in open session. No one wished to speak.

3. DISCUSS AND RATIFY PRIOR APPROVAL OF 2020 AUDIT

Mr. Tyler explained that during the June 2021 meeting, there were three of the six Board of Directors' member in attendance instead of four. He added that these items just needed to be ratified.

A motion was made by Nancy Pappas; seconded by Kristen Hoyt; to ratify prior approval of the 2020 audit as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

4. DISCUSS AND RATIFY PRIOR APPROVAL OF DISTRIBUTION OF 2020 FUND BALANCE

A motion was made by Brad Howell; seconded by Nancy Pappas; to ratify prior approval of the TCDRS Plan Assessment for plan year 2022 as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

5. DISCUSS AND RATIFY PRIOR APPROVAL OF TCDRS PLAN ASSESSMENT FOR PLAN YEAR 2022

A motion was made by Brad Howell; seconded by Nancy Pappas; to ratify prior approval of the TCDRS Plan Assessment for plan year 2022 as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

6. DISCUSS AND RATIFY PRIOR APPROVAL OF COMAL APPRAISAL DISTRICT 2022 BUDGET

A motion was made by Nancy Pappas; seconded by Eric Couch; to ratify prior approval of the Comal Appraisal District 2022 Budget as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

7. DISCUSS AND RATIFY PRIOR APPROVAL OF MARCH 9, 2021 AND MAY 4TH, 2021 MINUTES

A motion was made by Nancy Pappas; seconded by Eric Couch; to ratify prior approval of the minutes of the meetings of March 9, 2021 and May 4, 2021 as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

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8. DISCUSS AND RATIFY PRIOR APPROVAL TO THE EXTEND THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT FOR 2021

A motion was made by Brad Howell; seconded by Nancy Pappas; to ratify prior approval to extend the Families First Coronavirus Response Act for 2021 effective 06/15/21; lasting until 08/17/21 as presented in the June 15, 2021 Board of Directors meeting. Motion passed unanimously by show of hands.

9. ACTION: APPROVAL OF MINUTES

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the minutes of the meetings of February 9, 2022, February 14, 2022 and March 22, 2022.

10. DIRECTOR OF OPERATIONS REPORT

a. Property Value Study Update

Mr. Kudrna stated that he had spoken with Wendy Bennett and received an acknowledgement of the appeal. He added that the appeal is currently under review by the state. Typically, Ms. Bennett will not hear back from the state until sometime in May.

b. Update of 2022 Valuations

Mr. Kudrna reviewed the 2022 preliminary values comparing to 2021 certified values. The average of 36% is an average of the top four entities. Mr. Kudrna stated that the Notices of Appraised Value should be going out on Friday, 4/8/22. All values are posted on the website.

c. Updated Organization Chart

Mr. Kudrna reported that the District currently has 35 employees and 2 vacancies which is no change from last meeting. When asked about the two positions that were overfilled, Mr. Kudrna stated that two people will be moved. He stated that the extra person in each department would be moved to the senior position in that department.

d. Exemption Status Report

Mr. Kudrna reported a 42% decrease in the number of unprocessed 2021 exemptions and an 8.5% overall decrease from the March 25th report. Melissa Jordan updated her report as of today, 4/5/22, with a 46% decrease in 2021 and 16% overall decrease. Mr. Tyler asked about the new 90-day law for processing, and Mr. Kudrna explained that Melissa had a process in place to track that and felt that none would go past the deadline. Mr. Couch asked if 2020 reapplied homestead were the reason why we are behind, mainly the over 65. Mr. Dow stated he would need to do research on that. Mr. Booker stated that many over 65 property owners put their properties in trusts, which causes this to happen. Ms. Hoyt asked if we had a plan to stay caught up and Mr. Kudrna stated that we would use the two teams that were helping with exemptions until all of 2021 is completed. After that, Ms. Jordan believes they will be able to process exemptions moving forward and staying current.

11. FINANCIAL REPORT

Mr. Dow reviewed the Profit & Loss. He noted that the March invoice for legal had not been paid yet and that there were approximately \$22k in computer equipment that has been ordered but not received yet. There was some discussion and the Board would like to know why the amount of TWC expense thus far was approximately 75% of the budget.

12. PRESENTATION OF 2023 PRELIMINARY BUDGET AND BUDGET WORKSHOP

Mr. Kudrna and Mr. Dow presented the 2023 preliminary budget. The highlights are:

Office Assistant
Senior Appraiser-Legal
Appraiser IV-Commercial
Customer Service Specialist (2)

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Attorney
Overtime
Office Finish Out

Mr. Tyler stated his appreciation for the assumptions pages, that they were very beneficial.

13. TAXPAYER LIAISON OFFICER REPORT

Mr. Hermance presented the actual description of what the Taxpayer Liaison Officer position and responsibilities are. He added that he does training that is above and beyond his job description. He also reviewed the number of Comptroller surveys and comment cards submitted.

Mr. Hermance Michelle Sifuentes for her Customer Service and for the stars from decommissioned flags that she gives out to our Veterans when they come in at her own cost. Mr. Tyler expressed to Ms. Sifuentes the Board's appreciation for what she is doing. Mr. Hermance stated that all the comment cards were positive and no current negative remarks on Google. Mr. Tyler recognized all the hard work that the Customer Service Department has been doing and assured everyone that it is noticed and appreciated. Mr. Hermance stated that 2 ARB members resigned due to moving or job related. The judge has replaced them with Paul Simon and Susan Fox.

Mr. Hermance stated that he had done some training at the Bulverde Spring Branch Activity Center and the Realtor Network meeting in February. He added that he was looking into attending the County University. There was some discussion about that and it was suggested that he contact Judge Krause.

Mr. Hermance presented and explained the CAD/TAX office Flow Chart Poster and an informational flyer regarding homestead exemptions for title companies.

14. CONSIDERATION AND POSSIBLE ACTION: APPROVE SECTION 5.7 OF THE PERSONNEL POLICY EXEPTION REGARDING INCLEMENT WEATHER FOR NON-EXEMPT PERSONNEL

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve retro-pay for hourly employees during the closure for the 16 hours, not counted toward overtime and reinstating the PTO to the employee and crediting the employees that did work with the 16 hours toward PTO 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 retired into executive session with Mr. Tyler stating, "The Board of Directors on April 5, 2022, beginning at 8:15 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

Mr. Tyler stated, "The Board ends its executive session at 10:57 p.m. on April 5, 2022". The Board immediately reconvened into regular session.

Mr. Tyler stated that during executive section, the following was discussed:

- Brief litigation update by CAD attorneys
- Updated HR investigation summary
- Spoke with Mr. Lozano about concerns regarding PVS for 2019 & 2021, backlog of exemptions, pending amount of litigation and the results and conclusions of HR investigations.

As a function of that, Mr. Lozano submitted his resignation.

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**16. CONSIDERATION AND POSSIBLE ACTION: CHIEF APPRAISER EMPLOYMENT STATUS;
MAY INCLUDE SUSPENSION, REINSTATEMENT, OR TERMINATION**

A motion was made by Nancy Pappas; seconded by Kristen Hoyt; to accept the resignation of Mr. Lozano effective immediately and award accrued PTO in exchange for his cooperation during the transition as presented. Motion passed unanimously by show of hands.

Mr. Tyler asked Mr. Kudrna to get with Mr. Dudney and facilitate Mr. Lozano's exit and will address the staff in the morning at 8:15 a.m.

Mr. Kudrna will continue as the Director of Operation and the Board will begin the search for the Interim Chief position.

17. NEXT MEETING-JUNE 7, 2022

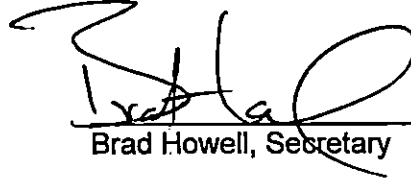
Mr. Tyler stated that the next scheduled meeting was June 7th but anticipated a meeting prior to the June meeting.

18. ADJOURN MEETING

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve to adjourn the meeting at 11:09 p.m. Motion passed unanimously by show of hands.



John Tyler, Chairman



Brad Howell, Secretary