

**BOARD OF DIRECTORS
JANUARY 12, 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 Dan Krueger, Nancy Pappas, John Kunz, John Tyler and Kristen Hoyt. Others present were Rufino Lozano, Ryan Dow, Jeffrey Booker, Lloy Pope, Larry Hermance and Pam Krause.

Mr. Krueger called the meeting to order at 5:30 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. OATH OF OFFICE

Rufino H. Lozano gave the oath of office to the board members in attendance.

2. ELECTION OF OFFICERS

A motion was made by John Tyler; seconded by John Kunz; to nominate Dan Krueger, Chairman; Wade Cleary, Vice Chairman; and Nancy Pappas, Secretary. Motion passed unanimously by show of hands.

3. CITIZENS COMMUNICATIONS

No one wished to speak.

4. WELCOME NEW TAX ASSESSOR COLLECTOR KRISTEN H HOYT

Mr. Lozano welcomed Ms. Hoyt. She stated she was honored to be here.

5. ACTION: APPROVAL OF MINUTES

A motion was made by Nancy Pappas; seconded by John Tyler; to approve the minutes of the Regular Meeting of December 7, 2020 with corrections as noted. Motion passed unanimously by show of hands.

6. ACTION: APPROVE LINE-ITEM TRANSFERS TO 2020 BUDGET

Mr. Dow explained that the extra funds needed in postage was due to a statutory mailing requirement that cause an additional twenty thousand notices to go out. The notice was to notify taxpayers of a reduction or change in homestead exemption.

A motion was made by Nancy Pappas; seconded by John Kunz; to approve the line item transfers to the 2020 budget as presented. Motion passed unanimously by show of hands.

7. DISCUSSION AND POSSIBLE ACTION REGARDING WAIVER OF PENALTY FOR ESD #5 LATE CONTRIBUTION PAYMENT

A motion was made by John Kunz; seconded by John Tyler; to approve the waiver of penalty for ESD #5 late contribution payment as presented. Motion passed unanimously by show of hands.

8. ACTION: APPROVE AND DIRECT CHIEF APPRAISER TO ENTER INTO CONTRACT WITH BIS FOR ONLINE FORMS

Mr. Lozano explained that this would enable homestead applications, renditions, and ag forms to be completed online. The cost would be \$10,000 plus \$2,000 to set up. After much discussion, the board requested to see a demonstration before deciding on this agenda item.

A motion was made by John Kunz; seconded by Nancy Pappas; to table to approve and direct chief appraiser to enter into contract with BIS for online forms as presented. Motion passed unanimously by show of hands.

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

Mr. Lozano explained the impact of COVID-19 on the District for 2020 and thus far in 2021. A motion was made by Nancy Pappas; seconded by John Kunz; to approve to extend the Families First Coronavirus Response Act for 2021 effective 1/1/2021; lasting until 3/9/2021 (next BOD meeting) as presented. Motion passed unanimously by show of hands.

10. **CONSIDERATION AND POSSIBLE ACTION: APPOINT TAXPAYER LIAISON OFFICER PER PROPERTY TAX CODE SECTION 6.052. INTERVIEWS WILL BE HELD IN EXECUTIVE SESSION**

Mr. Lozano explained that the census is not out but he would like to go ahead with the appointment of the Taxpayer Liaison. This would enable the appointee to be comfortable in their role by the time the census is official.

A motion was made by Nancy Pappas; seconded by John Kunz; to approve to appoint Larry Hermance as the Taxpayer Liaison Officer per Property Tax Code Section 6.052 as presented. Motion passed unanimously by show of hands.

11. **ACTION: APPROVE BY RESOLUTION LAKE DUNLAP WATER IMPROVEMENT DISTRICT AS A NEWLY FORMED ENTITY**

A motion was made by John Kunz; seconded by John Tyler; to approve Lake Dunlap Water Improvement District as a newly formed entity by resolution #2021-01 as presented. Motion passed unanimously by show of hands.

12. **ACTION: APPROVE AGREEMENT WITH LAKE DUNLAP WATER IMPROVEMENT DISTRICT FOR BUDGET ALLOCATION**

A motion was made by Nancy Pappas; seconded by John Tyler; to approve the agreement with Lake Dunlap Water Improvement District for budget allocation of \$2,131.10 as presented. Motion passed unanimously by show of hands.

13. **ACTION: APPROVE THE DELAY IN BILLING 2021 CONTRIBUTIONS FOR LAKE DUNLAP WATER IMPROVEMENT DISTRICT**

A motion was made by John Tyler; seconded by John Kunz; to approve the delay in billing for Lake Dunlap Water Improvement District as presented. Motion passed unanimously by show of hands.

14. **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. Krueger stating, "The Board of Directors on January 12, 2021, beginning at 6:23 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

Mr. Krueger stated, "The Board ends its executive session at 7:17 p.m. on January 12, 2021". The Board immediately reconvened into regular session.

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

No action on this agenda item.

16. **FINANCIAL REPORT**

Mr. Dow reviewed the Profit & Loss Statement and explained that we were still waiting for the December billing from the law office for legal services. He also stated that his estimate of the

funds to be returned to the entities is \$400k+. He then reviewed the individual line items that went over budget by line but not by category as a whole.

17. CHIEF APPRAISER'S REPORT

a. Comment cards

Mr. Lozano state that overall the comment cards were good. He stated that he tried to call the taxpayer that gave the fair rating but was unable to contact him.

18. ADJOURN MEETING

A motion was made by John Tyler; seconded by Nancy Pappas; to approve to adjourn the meeting at 7:32 p.m. Motion passed unanimously by show of hands.

Dan Krueger, Chairman

Nancy Pappas, Secretary