

# COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE  
NEW BRAUNFELS, TX 78130

## BOARD OF DIRECTORS MEETING MAY 10, 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, John Tyler and Kristen Hoyt. Others present were Chris Kudrna, Jeffrey Booker, Ryan Dow, Tony Vedia, Missy Villarreal, Michelle Sifuentes, Brandon Pape, Alvina DeLeon, Shelagh Lowe, John Cox, Larry Hermance, Natalie Rougeux, Ross Dudney, Kirk Swinney, Barbara Stubblefield, Lloy Pope, Laura Dash, James Mayer, Greg Ferris, Ron Harrold, Bonnie Jager, Frank Zurovec, Hector Amaya, Colette Laine, Sally Driscoll, Raul Flores, Al Langford, Alejandro Ruiz, Silvia Ruiz, Kelly Roessling, Val Roessling, Gordon Drake, Sabrina Amaya, Sylvia Sanchez, Robert Butler, Edward Garcia, Linda Mott, Philip Mott, Taylor Sweitzer, Karen Toon, Debra Hindman, David Hindman, Thomas Toon, Donald Vormelker, Lauren Smith, Sophia Floyd, Hazel Tucker, Timothy Venable, Flora Esters, Dianne Filip, Andrea Parsons, Marie Craig, Trace Kimble, Celeste Lemire, Melissa Seid, Mark Seid, Tina White, David Feltmann, Dan Cervenka, Jennifer Taylor, Robert Aleman, Don Johnson, Daryl Grieger, Suzie Lynn and Pam Krause

Mr. Tyler called the meeting to order at 5:42 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

The Chairman of the Board, John Tyler, stated that there was only room for a portion of the attendees and that he had addressed everyone in the lobby regarding sound issues or problems to let him know. He also stated that the Taxpayer Liaison Office, Larry Hermance would be facilitating any questions from the lobby to the Board.

Mr. Couch read a prepared statement regarding valuation of property per Property Tax Code 23.01 must be at market value along with description of the parameters. He stated that Comal County property had increased 36% from 1/1/2021 to 12/31/21, and that the Property Value Study conducted by the State Comptroller's office found that Comal County residential values were undervalued by approximately 10%. He stated that 2022 values must reflect the increase in market share. He added that Hayes County had a 53.27% increase. Comal Appraisal District is not part of local government but is a special purpose district and reports directly to the State Comptroller's Office. There are two main duties: to notice real and personal property values as close to 100% and administer property exemptions.

District's that do not operate in this manner can have their leadership removed and appointed by the Comptroller's office along with designated pay amount for that position. We want our values to be correct. If you feel that your value is incorrect, please reach out to the District with your protest. The District and this Board want the valuations to be fair, equitable and correct. This may come with an increase in value and possibly increased taxes, not a perfect system but this is the system we have to operate under. The District has also reached out to the community in several public forums and shared information at meetings like the City Council Meeting and others. The Board and staff of Comal Appraisal District's will do our best to operate within the guidance of the law while serving the property owners of Comal County.

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Approximately 23 taxpayers spoke, voicing concerns about values, taxes, District's attorney, Board of Directors, entity interactions with Chief Appraiser, Property Tax Code 23.23 and various other issues.

## **2. TAX CODE SECTION 6.15 COMMUNICATION**

Mr. Tyler stated that this agenda item was added this year for open session discussions, since the Board of Directors cannot directly communicate with the Appraisal District.

Eric Couch reiterated that the District and Board wanted to be as accurate as possible, which is what we are charged with, and that is what we are going to do.

Mr. Tyler stated that one of the take-aways from the Citizen's Communication that he heard was exemptions. He said there are a lot of different exemptions in which people may qualify. He asked that people please contact the TLO, Larry Hermance to inquire about those exemptions. He added that much was said about tax rates but the District nor the Board set tax rates. This is set by the taxing entities.

## **3. ACTION: APPROVAL OF MINUTES**

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the minutes of the meeting of April 5, 2022. Motion passed unanimously by show of hands.

## **4. DIRECTOR OF OPERATIONS REPORT**

### **a. Property Value Study Update**

Mr. Kudrna stated that there is no update yet. We expect to hear back in mid to late May per Wendy Bennett. Mr. Kudrna per Mr. Tyler's request explained that the District failed the PVS both in Comal ISD and New Braunfels ISD sections. The school districts appealed the finding by the Comptroller. The District is serving as backup and evidence for their attorneys for the appeal. This was submitted in late March or early April for a decision of whether we will be placed back in confidence.

### **b. Update of 2022 Valuations and Protests**

Mr. Kudrna stated that the percentage increase had already been discussed but added that there were 4,500 protests filed thus far and the District has closed 720 of those already. Last year at May 6<sup>th</sup> there were 2,800 protests filed thus far.

### **c. Updated Organization Chart**

Mr. Kudrna stated we had lost a couple of the new Field Operation staff who felt this wasn't for them and lost one Customer Service Specialist.

### **d. Exemption Status Report**

The exemption count increased as is normal for this time of year, to 3,106. He explained the new law stating that homestead exemptions must be processed in 90 days. The 90 days begins from the time all of the information is complete. Mr. Kudrna stated that exemption paperwork can be brought in, emailed, etc. Mr. Couch asked Mr. Hermance about concerns for our senior who can't drive or other issues. Mr. Hermance stated that he had gone out to pick up paperwork and or tax payments. Ms. Hoyt asked of the outstanding exemptions, how many were due to incomplete application. Mr. Kudrna stated that he would have to ask Ms. Jordan.

### **e. Overview of CAD status**

Mr. Kudrna stated that walk-in informals started on April 11<sup>th</sup> and went through April 22<sup>nd</sup>. Once we began scheduling formal hearings on April 20<sup>th</sup>, we stopped the walk-ins. He added that formal hearings started on May 9<sup>th</sup> with three ARB panels running Monday – Thursday. Beginning in June there will be three panels running five days per week. After notices went out there was an overwhelming amount of phone calls that came in. The District hired a temporary service to help alleviate the volume issue on the Customer Service Department. He stated that the District had also shifted one appraiser position to a

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customer service position, as it would be more helpful at this time of year. He stated that the entire staff attended a Customer Service Training on April 19<sup>th</sup>. Mr. Kudrna also stated that the District had settled 27 litigation cases since March 28<sup>th</sup>.

## **5. TAXPAYER LIAISON OFFICER REPORT**

### **a. Citizen feedback and comment card review**

Mr. Hermance gave a little background regarding his job, that it was helping people that he liked most of all.

Mr. Hermance introduced John Cox as the Appraisal Review Board Chairman. Mr. Cox explained who the ARB is and what they do. He also invited anyone who would like to serve on the ARB to apply.

Mr. Hermance introduces the Team Leaders in attendance. Each explained their role and duties with the District.

Mr. Hermance explained the Comptroller Surveys and reviewed some of the miscommunications regarding exemptions that he had received.

## **6. FINANCIAL REPORT**

### **a. Overview of CAD Financials**

Mr. Dow reviewed the financials through the end of April.

### **b. Maturing Deposits and Investment Plan Update**

Our agreement with Frost is 130% collateralization. Mr. Hammonds explained that it was because of the larger deposits at one time. Mr. Dow recapped the 2<sup>nd</sup> quarter report with a total of funds with maturity dates and stated that the Fund Balance money that had been invested has been moved back to the operating account. Mr. Dow stated he would be moving these deposits to Frost Bank, consolidated into \$50k increments based on the type of fund the Board previously designated them.

### **c. Update of 2023 Preliminary Budget Adjustments**

Mr. Dow stated that the Board requested adjustments have been made. Mr. Tyler explained the workshops, ideas, contracts, etc that had been previously discussed. Staff Attorney – has been removed

Appraiser IV – removed and replaced with Customer Service staff

Data Entry – this position still exists with a started base rate of \$14.90 while looking into Comal County's pay scales to compare.

Appraiser I – this position has been removed and replace with a Data Entry position  
Appraisal I-IV position that remained vacant was changed to a Customer Service position as well.

For 2023 will be asking for one additional Customer Service position. Mr. Dow clarified that the District was still only asking for 6 additional staff positions.

Temporary Staff – still on the budget increase approximately \$3,000.

Short Term Disability – the cost would be \$271.68 per person or \$11,682.24 for the year, locked in rate.

Long Term Disability – would like to offer at the employees expense like Comal County  
Increase Salary Base Increase for Customer Service – raise the base from \$12.84 to \$14.04 per hour like Comal County's clerk 3 currently.

HR/Accounting Specialist – increase from a range of \$37,200 to \$58,000 per year to a range of \$40,000 to \$70,000. Mr. Tyler asked if that comes with a certification and Mr. Dow stated that it does and verified with Ms. Rougeux the validity of the Certification and required continuing education.

Telephone and Utilities – the increase would allow us to get call center licenses to help prevent more taxpayers from going to voicemail. Mr. Tyler stated the Board

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definitely did not want long wait times or full voicemails going forward.

Capital Expenditures – removed \$40,000 of office buildout for legal staff that was cut

Legal Expenses – added back \$250,000 due to removing the staff attorney position, also increased budget for additional BIS services

## **7. INTERIM CHIEF APPRAISER SEARCH UPDATE**

Mr. Tyler explained that the goal was to get someone in immediately to address the exemption backlog, the HR issues, the Property Value Study and the large amount of litigation. He explained that he was given 6-7 names but that at this time of year, everyone is already busy or committed. He added that there was one retired person with much experience that showed interest but that he was committed to one summer of freedom and that just happened to coincide with this time.

## **8. DISCUSSION AND POSSIBLE ACTION: TO DEVELOP LIVE STREAMING BOARD MEETINGS**

Due to the cost of live streaming, Mr. Tyler wanted to look into this option more thoroughly before committing the funds. He added that the Board wanted the transparency but at the same time be responsible with the cost. The board decided to take no action on this item at this time.

Mr. Dow stated that Comal County uses their software system which costs them approximately \$30,000 per year, very robust. He stated that our existing software vendor does not offer these services. Zoom can livestream to YouTube at no cost. Mr. Couch stated that Facebook could also be another free option. Mr. Kudrna stated that Hays and Guadalupe do not live stream their meetings. Ms. Hoyt stated she had requests from taxpayers for it and she was a proponent of it for the sake of transparency. Mr. Couch mentioned it may not need to be live, just available. Mr. Howell stated he agreed with Ms. Hoyt, for transparency, it should be live stream.

## **9. ACTION: APPROVE LINE-ITEM TRANSFERS TO 2021 BUDGET**

Mr. Dow presented the additional line-item transfer for the Postage and Contract Services-Legal that were need along with the explanation of the reason.

A motion was made by Douglas Miller II; seconded by Eric Couch; to approve the line item transfers to the 2021 budget as presented. Motion passed unanimously by show of hands.

## **10. DISCUSSION AND POSSIBLE ACTION TO AUTHORIZE THE SECRETARY OF THE BOARD TO NOTIFY THE TAXING ENTITIES OF INTENT TO MAKE LINE-ITEM TRANSFERS IN THE 2021 BUDGET**

A motion was made by Eric Couch; seconded by Brad Howell; to approve authorizing the secretary of the board to notify the taxing entities of intent to make line-item transfers in the 2021 budget 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 retired into executive session with Mr. Tyler stating, "The Board of Directors on May 10, 2022, beginning at 8:33 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 10:49 p.m. on May 10, 2022". The Board immediately reconvened into regular session.

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**12. DISCUSSION AND POSSIBLE ACTION: APPOINTMENT OF INTERIM CHIEF APPRAISER OR ALTERNATIVE OVERSIGHT COMMITTEE**

A motion was made by Eric Couch; seconded by Douglas Miller II; to appoint Jeffrey Booker as Interim Chief Appraiser as presented. Motion passed unanimously by show of hands.

**13. DISCUSSION AND POSSIBLE ACTION: DEVELOP COMMITTEE TO REVIEW AND RECOMMEND ACTION RELATING TO HUMAN RESOURCE INVESTIGATIONS**

A motion was made by Brad Howell; seconded by Kristen Hoyt; appoint to Ross Dudney, Ryan Dow, Jeffrey Booker and Pam Krause to a committee to review and recommend action relating to human resource investigations as presented. Motion passed unanimously by show of hands.

**14. CONSIDERATION AND POSSIBLE ACTION: POSTING OF CHIEF APPRAISER EMPLOYMENT OPPORTUNITY**


A motion was made by Kristen Hoyt; seconded by Brad Howell; to post the Chief Appraiser position as presented. Motion passed unanimously by show of hands.

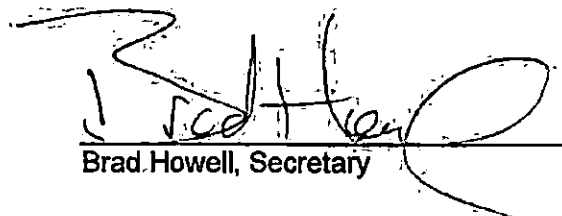
**15. CONSIDERATION AND POSSIBLE ACTION: ADJUSTING JUNE 7, 2022 BOARD OF DIRECTORS MEETING DATE DUE TO CONFLICT**

A motion was made by Douglas Miller II; seconded by Eric Couch; to adjust the June 7, 2022 Board of Directors Meeting to June 14, 2022 due to conflict as presented. Motion passed unanimously by show of hands.

**16. ADJOURN MEETING**

A motion was made by Brad Howell; seconded by Eric Couch; to approve adjourn the meeting at 11:00 p.m. Motion passed unanimously by show of hands.

  
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John Tyler, Chairman

  
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Brad Howell, Secretary