

# COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE  
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER  
CHIEF APPRAISER

## BOARD OF DIRECTORS MEETING JUNE 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 Chris Kudrna, Jeffrey Booker, Ryan Dow, Tony Vedia, Missy Villarreal, Michelle Sifuentes, Lloy Pope, Rick Tobias, Melanie Donelson, Bob Slupik, John Cox, Larry Hermance, Melissa Jordan, Kirk Swinney and Pam Krause

Mr. Tyler called the meeting to order at 6:23 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**

Taxpayers brought various concerns to the Board of Directors ranging from problems receiving evidence, informal meeting issues, taxes, terms used on notices, District being out of confidence and other issues.

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

Mr. Tyler explained this meeting and last, that this agenda item was recently added. He explained that board members are strictly prohibited from communicating anything value related with the chief appraiser. He added, that when it looks like the board and the chief appraiser are on different pages, sometimes they are because they don't communicate outside of the public platform. Mr. Tyler stated that the same went for the board, they are not to discuss together, outside of an open meeting. He stated there were civil and/or criminal penalties associated with doing so. Mr. Tyler stated that Larry Hermance, the Taxpayer Liaison Officer had been a huge asset in helping taxpayers and urged people to contact him.

### **3. PRESENTATION OF SERVICE AWARDS**

Mr. Booker recognized Belia Quidachay for her five years of service to the district. Mr. Tyler stated that he does see her name multiple times with phenomenal ratings from taxpayers for her service.

### **4. DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES**

Mr. Booker stated that there was a typo corrected regarding the adjournment time. A motion was made by Eric Couch; seconded by Brad Howell; to approve the minutes of the May 10, 2022 as corrected. Motion passed unanimously by show of hands.

### **5. INTERIM CHIEF APPRAISER'S REPORT**

#### **a. Update of 2022 Protests**

Mr. Booker stated that there are 29,545 timely filed protests for 2022 compared to 17,500 for 2021. Out of those there have been 4,047 settled, 779 of those by the Appraisal Review Board. Mr. Tyler asked for explanations of Fair Market Value, evidence and the

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Reappraisal Plan. Mr. Booker stated that the District is not required to offer an informal meeting unless requested, but the District does extend that courtesy to all taxpayers who file a protest. Regarding evidence, the law states that we are required to send the evidence 14 days prior to the formal hearing. The Code does not refer to the informal meetings as hearings but as conferences or meetings and there is no requirement to provide evidence at that time. He added that we are providing evidence to every taxpayer and are processing it as quickly as possible with the large amount of protest that have been received. He confirmed that both the Notice of Appraised Value and the Informal Conference Notice, the term used is "informal conference". Mr. Tyler asked about the 30-day discussion that was brought up. Mr. Booker stated that if the District doesn't provide the evidence within the 14 days, the hearing will be postponed to allow time to review the evidence. Mr. Tyler also asked for clarification on the avenues someone can protest and Mr. Booker stated that you could protest in person, by notarized affidavit, telephone with a notarized affidavit or by Zoom with a notarized affidavit. He then explained that Comal County is divided into three reappraisal areas in which one is the main focus but all schedules for every section are adjusted each year. Mr. Couch stated that a report that came of by the Chamber of Commerce showed that the number one place people are moving into Comal County from was: 1<sup>st</sup> -Bexar County 2<sup>nd</sup> -Travis County and 3<sup>rd</sup> - California and that this has had a substantial impact on property values. Mr. Booker then explained that the Notice of Appraised Value starts with the Market Value, Market minus Ag Valuation and/or exemptions is Appraised Value, lastly is Assessed Value which is the amount the tax rate is applied. He then explained how you could actually protest and get your value lowered and end up owing more taxes due to the percentage exemptions.

b. Updated Organizational Chart

Mr. Booker stated that we are four positions down, 1 customer service, 2 appraisers, 1 chief appraiser.

c. Exemption Status Report

As of June 8<sup>th</sup>, there are 3,209 to process. He stated the he had met with Ms. Jordan and she has implemented some checks and balances along with a standard for production to ensure that the exemptions will be caught up by August 22<sup>nd</sup>.

d. Truth In Taxation Website

Mr. Dow stated that BIS supports our website, we are transitioning to BIS for online services and at that time the history will be available. He stated that whether we transition early or later there will be no estimates for 2022 until the entities start uploading their tax information. There was much discussion about when the move should be made.

Mr. Dow stated that the District would move forward with their part.

e. Next meeting-August 16, 2022

The Board agreed that everyone is still available for August 16<sup>th</sup>.

The Board took a break beginning 7:31pm and reconvened at 7:45pm.

## **6. TAXPAYER LIAISON OFFICER REPORT**

a. Citizen feedback and comment card review

Mr. Hermance reviewed his job duties and urged taxpayers to attend the entity meetings, as that is where the tax rates are set. He also reviewed the comment cards. Mr. Hermance discussed the terminology confusion and reviewed the

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number of inquiries he had by category. Mr. Hermance reviewed the Property Tax Forum the District participated in up at Bulverde recently. Mr. Hermance stated that the District would provide evidence to everyone who requests it at their informal meeting.

Mr. Tyler thanked Mr. Hermance, Mr. Booker, Mr. Vedia and Ms. Hoyt for their community outreach. He added that the District is happy to offer their services but by law they cannot solicit engagements. Mr. Tyler also gave accolades regarding the consistent high marks for their service that the District continues to get even in this busy time. He stated that even tonight we heard this from a taxpayer.

## **7. PRESENTATION OF ATTORNEY'S OPINION REGARDING TAXPAYER CONCERN REGARDING 10% LIMIT ON APPRAISAL VALUE**

Mr. Swinney stated that the District is doing the calculations correctly but the terms being used from between the District and their vendor Harris Govern are different. The District uses Appraised Value and Harris Govern used Assessed Value. He stated that this may be due to Harris Govern being a multistate company.

Mr. Couch asked if we should change the term and Mr. Swinney state that he would. After some discussion it was decided that the District would reach out to Harris Govern to see if it could be changed.

## **8. PRESENTATION BY ARB CHAIRMAN OF THE 2022 PROTEST SEASON**

Mr. Cox the reported 779 cases heard, 371 being lowered, 316 no shows and 92 no change. He stated that the no show rate was 40% which he could not understand. The Appraisal Review Board is now working 5 days per week. He recognized Ms. Lloy Pope and Mr. Tobias as taking care of things when he is unable to be here on Fridays due to family medical issues. Mr. Tyler thanked then and assured Mr. Cox that the Board of Directors was not expecting anything from him during this time except what he needed to do.

Mr. Cox stated that there are not enough people on the ARB to run three panels and asked that everyone spread the word.

## **9. FINANCIAL REPORT**

Mr. Dow reviewed the Profit & Loss touching on items that appear to be over budget which is due to items with quarterly or yearly payments that skew the percentages. Mr. Couch asked about media sales and Mr. Dow explained that it was wrong. He added that those were the fund balance from 2021 that had been invested and were now being moved back to the operating account in preparation to return to the entities but was mis-keyed. Mr. Dow stated that it would be corrected and refunded to the entities. He then reviewed the BNY Mellon collateral statement for May.

## **10. DISCUSSION AND POSSIBLE ACTION REGARDING TCDRS PLAN ASSESSMENT FOR PLAN YEAR 2023**

Mr. Booker reviewed the plan as follows:

Employee deposit rate 7%, Employee matching 250%

Retirement Eligibility options

Required rate 13.91% down from 15.01% in 2022

Elected rate staying the same 20.00%

Fund is 88.1% funded

No COLA has been done for retirees since 2009

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Mr. Tyler asked what was typical for retirees. Mr. Dow stated he has seen a range from none, every 3-5 year or up to every 10 years, not really a typical standard.

A motion was made by Eric Couch; seconded by Nancy Pappas; to approve the TCDRS Plan Assessment for plan year 2023 as presented. Motion passed unanimously by show of hands.

## **11. DISCUSSION AND POSSIBLE ACTION: APPROVE COMAL APPRAISAL DISTRICT 2023 BUDGET**

Mr. Booker stated that he felt the additional staff could be cut and have an assessment period of production once the district was fully staffed. He stated that until that was done, he didn't feel that the district would know if they needed additional staff until they could measure productivity with number of staff that is already approved. One scenario Mr. Booker highlighted was a software that assists in setting up protests that we were not even using. It took the production of 100 per day to 1,200-1,300 and he believes there are other situations that can be resolved in the same manner. Mr. Tyler and Ms. Hoyt expressed concern of not approving enough people and realizing down the road that they were actually needed. Mr. Booker stated that instead of all 6 positions proposed, the Board could approve the office assistant, then one appraiser, one customer service position, one data entry for a safety net, but the district would not fill those three positions unless needed. By cutting the education, Short Term Disability, and 2 positions the increase went from an increase of 18.93% down to an increase 15.05% with a total of \$5,351,106.17. Ms. Hoyt asked what it percent increase it would have been if all five of the positions were cut and Mr. Booker told her 10.59%.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the Comal Appraisal District 2023 Budget as amended at \$5,351,106.17. Motion passed unanimously by show of hands. Motion passed unanimously by show of hands.

## **12. SUBJECT: DISCUSSION AND POSSIBLE ACTION: APPROVE POLICY FOR DISPOSITION OF LITIGATION FILED AGAINST COMAL APPRAISAL DISTRICT**

There was some discussion regarding the Chief Appraiser's authority to resolve litigation. Mr. Booker asked to clarify the \$10,000,000 in value, that it is not property value.

A motion was made by Brad Howell; seconded by Nancy Pappas; to approve the policy for disposition of litigation filed against Comal Appraisal District as modified. Motion passed unanimously by show of hands.

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

There was much discussion regarding the live streaming options. A motion was made by Kristen Hoyt; seconded by Brad Howell; to approve to develop live streaming board meetings as well as recorded as presented. Motion passed unanimously by show of hands.

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

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the line item transfers to the 2021 budget 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**

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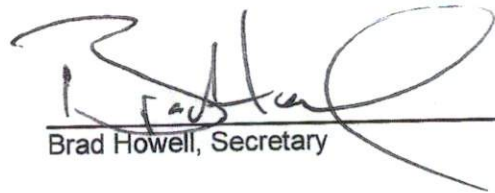
The Board retired into executive session with Mr. Tyler stating, "The Board of Directors on June 14, 2022, beginning at 9:08 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

Mr. Tyler stated, "The Board ends its executive session at 10:59 p.m. on June 14, 2022". The Board immediately reconvened into regular session.

## **16. ADJOURN MEETING**

A motion was made by Douglas Miller II; seconded by Kristen Hoyt; to approve to adjourn the meeting at 11:05 p.m. Motion passed unanimously by show of hands.

  
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John Tyler, Chairman

  
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Brad Howell, Secretary