

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

BOARD OF DIRECTORS FORMAL 2023-2024 REAPPRAISAL PLAN HEARING AUGUST 23, 2022

The Board of Directors of Comal Appraisal District met at the appraisal district office at 900 S. Seguin Avenue, New Braunfels, TX. Members present were John Tyler, Nancy Pappas, Brad Howell, Douglas Miller II, Eric Couch and Kristen Hoyt. Others present were Jeffrey J. Booker, Ryan Dow, Brandon Pape, Shelagh Lowe, Josue Arellano, Michelle Sifuentes, Angela Friesenhahn, Raul Flores, Colette Laine and Pam Krause.

Mr. Tyler called the public hearing to order at 5:36 p.m. stating that this meeting is being held in open session in accordance with Chapter 501 of the Texas Government Code and business as conducted by the Board will be done so in open session.

We will start 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 about the reappraisal plan.

2. PRESENTATION OF COMAL APPRAISAL DISTRICT PROPOSED 2023-2024 REAPPRAISAL PLAN

Mr. Booker stated that this was required by Section 6.05 of the Texas Property Tax Code and ensures that the district is adhering to the proper appraisal practices stated in USPAP Standard 6, mass appraisal, developing and reporting processes.

Mr. Booker reviewed the 2023-2024 Reappraisal Plan in great detail and explained what mass appraisal is. He highlighted the following pages:

Page 06: Personnel Resources

Page 08: Information Systems

Page 10: Tax Calendar

Page 14: Reappraisal Areas based on EMS lines and property types

Page 16: Planning and Organization

Page 19: Data Entry

Page 21: Cost Analysis

Page 24: Income, Sales, Cost Analysis and Final Performance Analysis

Page 32: Unique Properties (23.01C)

Page 35: Commercial Property Plan

Page 38: Business Personal Property

Page 40: Residential Property Plan

Page 43: Land Property Plan

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Mr. Booker stated that Pritchard & Abbott reappraise all of the mineral, industrial, utility and personal property of about 1,000 accounts every year.

The public hearing adjourned at 6:12 p.m.



John Tyler, Chairman



Brad Howell, Secretary