

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

BOARD OF DIRECTORS MEETING AUGUST 23, 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 and John Tyler. 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 meeting to order at 6:12 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."

1. CITIZENS COMMUNICATIONS

Mr. Flores reiterated his interpretation of 551.007 and 551.001. He also asked about the +/- 5% adjustment, Mr. Booker explained the process. Mr. Flores also had concerns about the PVS with regard to the public's understanding of terms and what the 20% exemption was to be applied. Mr. Booker stated it applies to the market value. Mr. Flores disagreed. Mr. Tyler stated the district had obtained an attorney opinion. Ms. Pappas stated it was in the June 14th minutes to be approved in this meeting.

Melanie Donelson stated that she worked for a company that was a big player in New Braunfels but that she wasn't here on her client or her company's behalf. She expressed a concern about the district's attorney contacting her client about an informal hearing. She also expressed a concern about procedures followed for Customer Service employees regarding productivity.

Colette Laine asked about page 32 of the Reappraisal Plan regarding vacation rentals of personal residences. Mr. Booker explained that the highest and best use would be residential and would still be the sales approach. She also asked if business assets were being taxed that are not being used. Mr. Vedia stated each owner is taxed on the assets they own. Mr. Booker added that all business owners can render their property for accuracy.

2. TAX CODE SECTION 6.15 COMMUNICATION

There was none.

3. DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES FOR THE MEETINGS OF JUNE 14, 2022, JULY 12, 2022 AND JULY 25, 2022

A motion was made by Nancy Pappas; seconded by Eric Couch; to approve the minutes of the Board of Directors Meetings for June 14, 2022, July 12, 2022 and July 25, 2022 as presented. Motion passed unanimously by show of hands.

4. DISCUSS AND RATIFY PRIOR APPROVAL TO APPOINT PERMANENT CHIEF APPRAISER OF THE COMAL APPRAISAL DISTRICT, SET SALARY AND ANY ADDITIONAL BENEFITS

A motion was made by Nancy Pappas; seconded by Brad Howell; to ratify that Jeffrey J. Booker_ was named as permanent Chief Appraiser of the Comal Appraisal District on July 25, 2022, salary set at \$109,000.000 per year with Company benefits in accordance with the term described in the Company's Employee Handbook and health insurance in accordance with the Company's Employee Handbook and/or any governing plan documents as discussed in executive session. Motion passed unanimously by show of hands.

5. CHIEF APPRAISER'S REPORT

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

a. Certification of roll update

Mr. Booker stated the certification process was completed prior to the deadline except one undelivered email for Guadalupe AD that was resent and received on July 25th so by the deadline.

b. Human Resource Review

Mr. Booker stated there were no new complaints filed. He added that he had implemented production metrics and would continue with that process. He added that Personal Improvements Plans had been implemented on a few staff members. One of the staff members didn't agree with it and quit, 2 other individuals didn't meet performance and are no longer employed. He clarified that they were provided additional training and follow ups.

c. Exemptions Update

Mr. Booker stated that at the last meeting in June we had 3,209 applications remaining. He added that as of today, that number is 1,747 of which 915 are new applications from June through August.

d. Update on PVS

Mr. Booker stated that per Kirk Sweeney, district's attorney, CISD and NBISD have petitioned through the Comptroller and are now taking the appeal to SOAH.

e. General Litigation Update

Mr. Swinney was unavailable due to scheduling conflict.

f. General Operations

Mr. Booker stated that there were still quite a few protests and that he would begin balancing protests and field work to make sure all processes were moving forward. He added that Water District 1A requested a special appraisal as of August 1st and are currently working on that. He also mentioned that there is still no 2021 audit completed and that he had not heard from Matthews & Johnson. Mr. Tyler reminded the Board that Matthews & Johnson agreed to take over the contract when they bought out Reed & Company but are now wanting to change the costs.

g. Next meeting-October 11, 2022

Mr. Booker stated the next meeting was October 11, 2022. There was some discussion regarding schedules but no change was made.

6. PRESENTATION BY ARB CHAIRMAN OF THE 2022 PROTEST SEASON

Mr. Cox stated that there were the following:

Protests – 30,342
Resolved Cases – 18,117
Remaining Cases – 12,275
ARB Members – 13
ARB Days Met – 77 days
ARB Cases Heard – 1,827
ARB Reschedules – 2,011 most due to no shows
Toplines – 3,243
Informal – 9,973
Withdrawn – 862
Cancelled – 142

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

Mr. Cox explained the Single Member Panel and that it was new to this year. He also stated that the Zoom (Virtual) Protest was new for this year as well and that there were 419 remaining.

7. TAXPAYER LIAISON OFFICER REPORT

a. Citizen feedback and comment card review

Mr. Hermance reviewed the cards and noted that there were possibly some missing but would get a lock for the box. He stated that there was one formal complaint which he handled and that he had included additional emails with comments from taxpayers. One taxpayer was particularly impressed with Hanna Garcia so he introduced her to the board. Mr. Hermance stated that the ARB just received a new member named Kurt Andersen-Vie who has already been a big help to Mr. Cox. He also stated that Tanner Jones had taken over the scheduling of hearings and is doing great. Lastly, Mr. Hermance noted the Truth In Taxation website and stated it was very helpful.

8. FINANCIAL REPORT

Mr. Dow reviewed the financial report and highlighted a few areas of concern:

Utilities – over due to PRCA

Advertisements – we are waiting on the corrected charges previously charged to someone else by The Herald, approximately \$4,500.

Vehicles – no more vehicle purchases this year

Building Equipment – no plans for this item, it is mostly for repairs or replacements

Computers – All computers have been purchased, may buy a few small items like label printers or scanners

Postage – all ok thus far this year, saved \$11k by sending information by email verses cards

Legal – anticipate higher, currently only through July.

Mr. Dow reviewed the investment summary.

9. DISCUSSION AND POSSIBLE ACTION: APPROVE BY RESOLUTION THE 2023-2024 REAPPRAISAL PLAN

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the 2023 – 2024 Reappraisal Plan as presented. Motion passed unanimously by show of hands.

10. ACTION: ADOPT COMAL APPRAISAL DISTRICT 2023 BUDGET

Mr. Booker stated that no entities had disapproved the budget.

A motion was made by Nancy Pappas; seconded by Brad Howell; to adopt the 2023 budget as presented and approved. Motion passed unanimously by show of hands.

11. PRESENTATION AND POSSIBLE ACTION: APPROVE NEW 2022 SALARY SCHEDULE

Mr. Booker stated that the HR Committee of Pam Krause, Ryan Dow, Ross Dudney and himself came up with a salary schedule to help remove the inequities and subjectivity of the previous salary schedule. Ryan Dow reviewed the schedule and a few examples, there was some discussion by the Board about adding a merit based option to the schedule. The district agreed to present some options at the next possible meeting.

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

A motion was made by Eric Couch; seconded by Brad Howell; to approve the new 2022 Salary Schedule with an effective date of August 28, 2022 as presented. Motion passed unanimously by show of hands.

12. DISCUSSION AND POSSIBLE ACTION: APPROVE COMAL APPRAISAL DISTRICT JOB DESCRIPTIONS

Mr. Booker explained that we changed the salary level and coding for the new salary schedule. He stated that the two job descriptions previously were one position and needed to be separated to align with the new schedule.

A motion was made by Kristen Hoyt; seconded by Douglas Miller II; to approve the job descriptions as presented. Motion passed unanimously by show of hands.

13. DISCUSSION AND POSSIBLE ACTION: TO REFUND INTEREST PAID BY TAX OFFICE DUE TO LAPSE OF LITIGATION PROCESSING DEADLINE

Mr. Booker stated that the appraisal district received the signed judgement from the courts almost a year ago that was overlooked and not processed. He added that the district feels that it was our error and recommends that we cover that cost of \$1,322.20 to the tax office. He added that he has one person responsible for handling the litigation correspondence now, which will solve the previous problems.

Motion made by Eric Couch; seconded by Douglas Miller II; to approve the refund of interest paid by tax office due to lapse of litigation processing deadline as presented. Motion passed unanimously by show of hands. Motion passed unanimously by show of hands.

14. DISCUSSION AND POSSIBLE ACTION REGARDING WAIVER OF PENALTY FOR COMAL COUNTY LATE CONTRIBUTION PAYMENT

Mr. Booker stated that the County had employee turnover that was responsible for the late payment, he recommended the penalty be waived.

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the waiver of penalty for Comal County late contribution payment as presented. Motion passed unanimously by show of hands.

15. PRESENTATION OF TAC REFUND

Mr. Booker stated we didn't receive the refund yet but we received the notice regarding the amount of \$13,104.00 that is forthcoming. He recommended that the refund be returned to the entities.

16. ACTION: APPROVE 2022 – 2023 CONTRACT WITH TEXAS ASSOCIATION OF COUNTIES (TAC)

A motion was made by Brad Howell; seconded by Nancy Pappas; to approve the 2022-2023 contract with Texas Association of Counties (TAC) current plan as presented. Motion passed 4 to 0 by show of hands with Eric Couch abstaining due to his wife being a past President of TAC.

17. DISCUSSION REGARDING POSSIBLE APPRAISAL REVIEW BOARD AND TAXPAYER LIAISON OFFICER CHANGES AND BUDGET INCREASE

Mr. Tyler said he had received feedback on cost of fuel and cost of living increases. He stated that this was causing some problems with regard to people driving in from the more remote places. He added for the TLO position being a very heavy requirement and had asked Mr. Booker what we might be able to do for him.

Mr. Booker stated that the TLO is a contract worker and that only full-time employees could receive health benefits and did not see a way to entertain benefits which our attorney agreed with. He explained the pay provided to the TLO in the surrounding counties. There was some discussion regarding the actual job duties and to whom he reports and if he could be

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

considered a fulltime employee. Mr. Tyler stated he would get with Mr. Hermance. Mr. Booker stated that when he spoke with him earlier today he was really looking more toward the \$5.00 increase in the per diem. It was decided to put it on the October agenda.


18. **CLOSED EXECUTIVE SESSION: THE BOARD MAY RETIRE TO EXECUTIVE SESSION ANYTIME DURING THE MEETING AS AUTHORIZED IN CHAPTER 551 OF THE TEXAS GOVERNMENT**

A. Confer with district's attorney regarding all litigation pending against the District, as well as matters which the district's attorney is obligated to relate in private, pursuant to Texas Government Code § 551.071


Mr. Swinney was unavailable due to scheduling conflict.

19. **ADJOURN MEETING**

A motion was made by Eric Couch; seconded by Brad Howell; to approve to adjourn the meeting at 8:34 p.m. Motion passed unanimously by show of hands.



John Tyler, Chairman



Brad Howell, Secretary