

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130
JEFFREY J. BOOKER
CHIEF APPRAISER

BOARD OF DIRECTORS MEETING OCTOBER 11, 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, Douglas Miller II, Nancy Pappas, John Tyler and Kristen Hoyt. Others present were Jeffrey J. Booker, Tanner Jones, Sami Paradeaux, Tony Vedia, Ryan Dow, John Cox, Larry Hermance, Missy Villarreal, Michelle Sifuentes, Jenny Vess, Jen Noble, Melissa Jordan and Pam Krause.

Mr. Tyler called the meeting to order at 5:04 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."

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.

2. TAX CODE SECTION 6.15 COMMUNICATION

Mr. Couch asked who sends out the Notice for Hearings. Mr. Booker stated that the District sends them out on behalf of the Appraisal Review Board.

Mr. Couch asked if a house is 60% complete on Jan 1st and 100% complete on April 30th, which value are they taxed on. Mr. Booker stated that the District's required date to use is Jan 1st.

Mr. Tyler relayed the positive feedback from the community regarding communications with the staff.

He also asked what correspondence goes to the taxpayer regarding their tax bill if their property is still under protest, as it related to what they will be responsible for during that intermediate period. Ms. Hoyt stated that any property under protest would not be receiving a bill based on coding by the District. She added that there would be a press release going out about it. She stated that if the protest was completed and the tax office received the date by Jan 10th, the tax payment would be due still on January 30th. For all accounts after that date, taxes would be due 30 days from the date sent.

Mr. Tyler asked now that the portal is closed, how taxpayers with on-line protest could know where they were in the queue that had not had their protest yet. Mr. Booker stated that each taxpayer chooses how he or she would like to be notified, whether by email or mail. At the time of scheduling, each person is notified based on the option they chose. Mr. Booker added that if the taxpayer had not received any notification, they have not yet been scheduled.

3. CHIEF APPRAISER'S REPORT

a. Update on 2022 Protests

Mr. Booker stated that the District has been out of the system for the last two weeks so there have been no protest heard in that time period. Mr. Booker stated that there are 9,648 protests still to be heard. He stated that there were many no shows. Mr. Jones stated that it was a 35% no show rate at last run of the report.

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b. Operational Status Report

Mr. Booker stated that half of the staff was in the field and the other half is in the office doing protests. He stated that Residential had 3,496 checks to be done and 391 had been completed in the last two weeks. He stated that we would be sending out renditions to mobile home parks.

In the Land/Ag/GIS Department there are 5 new subdivisions, 42 new units and 8 commercial units. Dora and Shelagh have processed 11,321 deed transfers so far. He stated that he had just received the Farm and Ranch Survey. The new deadline is November 1st. We have the Ag Advisory Meeting coming up. The board is local farmers and ranchers who have a lot of experience and knowledge that the District benefits from. He added that at the end of October an ag mailout would be sent to any property that the name, acres, etc. had changed to insure we are up to date when we are audited by the Comptroller.

Mr. Booker reported that there are 1,877 homestead applications still to process. He added that 517 of those were from August forward, 736 in the last 90 days. Mr. Booker stated that there are 37 positions budgeted for this office. He stated that last meeting we were 7 employees down but now only 3 employees down. The open positions are BPP Appraiser, Commercial Appraiser and Customer Service Specialist.

c. Salary Schedule Revision Update

Mr. Booker stated that the committee met with Ross Dudney and will meet again on October 21st at 2:00pm. We will have a presentation for the Board of Directors December meeting.

d. Next meeting December 13, 2022

The Board changed the next meeting date to December 14th.

4. FINANCIAL REPORT

Mr. Dow reviewed the financial and highlighted the following areas: Utilities, Office Supplies, Postage, Contract Services and ARB expenses.

Mr. Dow review the investment report.

5. DISCUSSION AND POSSIBLE ACTION: APPROVE BY RESOLUTION THE INVESTMENT POLICY

Mr. Dow stated that the only change was the last page and the Appendix.

A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve by resolution the investment policy as presented. Motion passed unanimously by show of hands.

6. TAXPAYER LIAISON OFFICER REPORT

a. Citizen feedback and comment card review

Mr. Hermance reviewed the formal complaints. He stated that there were 383 property owner inquiries in August, 215 in September.

He stated that 11 of the 13 Appraisal Review Board members are returning. He said that we have applicants but will keep recruiting.

Mr. Hermance reviewed the Google reviews and stated that he doesn't know how to remove really old responses. He stated that 28,000 people Googled Comal Appraisal District in one month.

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Mr. Hermance recognized Sami Paradeaux the new Residential Team Leader and Michelle Sifuentes the Special Exemption Appraiser.

Mr. Tyler stated he liked the way everything was and is becoming more Team centric. He mentioned the response from Melissa Jordan being a great example of teamwork from the top down and back up. He added he was very pleased.

7. **PRESENTATION OF 2022 COMAL APPRAISAL DISTRICT ANNUAL REPORT**

Mr. Jones stated the purpose of the report was to be in compliance with the IAAO standards on public relations. Mr. Jones then reviewed the Mission Statement and each following section of the report.

8. **PRESENTATION OF PRELIMINARY 2022 MAP RESULTS**

Mr. Booker stated we failed on question #8 and #13 regarding quarterly Board meetings and public hearing for the budget process with a quorum present. He stated that the District had rectified this and would be sending that information to the Comptroller by November 1st. He added that question #36 regarding manufactured homes; two of the ten tested did not have the correct information but are in the process of correcting that and will notify the Comptroller of this as well by November 1st. Mr. Booker stated that overall, the District did very well.

9. **DISCUSSION AND POSSIBLE ACTION: APPROVE APPRAISAL REVIEW BOARD AND TAXPAYER LIAISON OFFICER PAY AND BENEFIT CHANGES**

Mr. Booker stated that after a long conversation with the Taxpayer Liaison Officer, Larry stated that he did not feel that there was enough work to justify a full-time position at this time. Mr. Hermance stated that he would be interest in the full-time position when it becomes necessary. Mr. Booker stated that the District's recommendation was to raise the ARB Chairman, ARB members and the TLO position's salary by \$5.00 each.

Mr. Tyler asked Mr. Cox about the feedback from his members. Mr. Cox shared that he and others drove a considerable distance to come and serve. He stated that he thought it would be a plus if added. Ms. Hoyt asked if there would be funds in the budget for the increase and the mileage if it began this year. Mr. Couch stated that there were funds available in the employee funds for a line-item transfer and that he thought these were both good ideas. After much discussion the Board decided to put the per diem increase and the mileage in place beginning immediately.

A motion was made by Kristen Hoyt; seconded by Eric Couch, to approve increasing the per diem to the following: ARB Chairman to \$180.00, ARB Members to \$150.00 and TLO to \$180.00 per day; adding mileage at the current IRS rate regarding benefits; as presented. Motion passed unanimously by show of hands.

10. **DISCUSSION AND POSSIBLE ACTION: APPROVE AMENDED CONTRACT WITH MATTHEWS & JOHNSON FOR 2021 &/OR 2022 FINANCIAL AUDIT**

Mr. Booker stated that the original contract and the new increased scope and fee contract was included in the packet. He stated that the firm wanted to go back to the 2020 year to do a thorough audit under the circumstances. He added that Carolyn had stated it was because of what had been in the newspaper. They sent a new contract for an additional \$9,500 for 2020 and an additional \$7,000 to the 2021 year. For clarification there would be an additional \$16,500 added to the original contract fee of \$13,500. There was much discussion but the Board decided to take no action on this item at this time. The Board stated that they wanted the District to look into additional options.

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11. DISCUSSION AND POSSIBLE ACTION: APPROVE RECORDS MANAGEMENT POLICY

Mr. Booker stated that the only change was to Section 4 to update Assistant Director of Operations to Director of Operations. He added that there was no one in that position and there was no plan in place at this time to fill it. He stated that if this was approved, the District would then send the Texas Archive Commission the proper information to update the retention officer position.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the Records Management Policy as presented. Motion passed unanimously by show of hands.

12. DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES FOR THE MEETING OF AUGUST 23, 2022 AND PUBLIC HEARING OF JUNE 14, 2022 AND AUGUST 23, 2022

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the minutes of the regular meeting of August 23, 2022 and the Public Hearing of June 14, 2022 and August 23, 2022 as presented. Motion passed unanimously by show of hands.

13. PRESENTATION OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS 2021 PROPERTY VALUE STUDY RESULTS PER GOVERNMENT CODE SECTION 403.302(K)

Mr. Booker stated that the hearing was held on September 28, 2022 but there was no ruling from the SOAH hearing. Mr. Sweeney stated extra time was given to the parties to submit additional information, that date is October 12th. Mr. Booker stated that this item would be added to the next agenda following the ruling.

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. Tyler stating, "The Board of Directors on October 11, 2022, beginning at 7:00 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

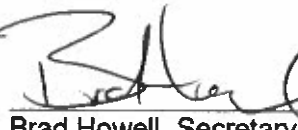
Mr. Tyler stated, "The Board ends its executive session at 8:11 p.m. on October 11, 2022". The Board immediately reconvened into regular session.

15. ADJOURN MEETING

Mr. Booker introduced Tanner Jones as the new Director of Operations. Mr. Booker stated that he had done a great job, works well with the staff, is friendly and has a lot of knowledge. The Board congratulated him.

A motion was made by Eric Couch; seconded by Nancy Pappas; to approve to adjourn the meeting at 8:14 p.m. Motion passed unanimously by show of hands.


John Tyler, Chairman


Brad Howell, Secretary