

# COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE  
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER  
CHIEF APPRAISER

## BOARD OF DIRECTORS MEETING DECEMBER 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 Jeffrey J. Booker, Tanner Jones, Melissa Jordan, Brandon Pape, Angela Martin, Sami Paradeaux, Tony Vedia, Ross Dudley, Jen Noble, Barbara Stubblefield, Lloy Pope, Michelle Sifuentes, Kayla Briseno, John Cox, Larry Hermance and Pam Krause.

Mr. Tyler called the meeting to order at 5:34 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

None.

### 2. TAX CODE SECTION 6.15 COMMUNICATION

Mr. Tyler thanked the Board of Directors Members for their service. He stated that it had been an interesting year and he appreciated their patience and all the help they had provided. He added that they had been a huge help to him and that he appreciated their work ethic.

### 3. CHIEF APPRAISER'S REPORT

#### a. Report on Chief Appraiser Eligibility

Mr. Booker stated that he had filed his eligibility paperwork in November

#### b. Report on field checks and homestead applications

Mr. Booker stated that Residential has 3,100 field checks to do with 2,300 already done.

Land department has completed 2,100, have 117 currently outstanding. The 625 ag and wildlife letters and the 296 additional wildlife annual reports will be added to the 117 inspections for a total of 1,038. Deeds processed are 13,554. For the Commercial department there are 593 inspections to go and 416 done with 234 newly created BPP properties. Mr. Booker stated that for the Customer Service department in March there were 2,900 applications to be processed and currently there are 1,774. That number included all the incoming applications along with three new employees and still one vacancy. Mr. Booker added that there were 139 arbitrations filed this year, mostly commercial as opposed to the 28 filed in 2021.

#### c. Report on protests count and email offers sent

Mr. Booker stated that the district had sent out 4,000 emails to settle open protests. The response rate was 20% and 50% of those responding accepted our offer. Mr. Booker stated that was approximately 800 accounts settled.

#### d. Report on Special Appraisals Tax Code 25.18(c)

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- WCID 1A
- Meyer Ranch

Mr. Booker stated that the district was working on these 2 special appraisals and would be finished by the deadline. He added that the WID #6 from October has been completed as well.

**e. Report Update on 2022 Property Value Study**

Mr. Booker stated that the district had received a request for approximately 1,500 properties and information for all types of properties and have sent in the information.

**f. Report on employee number update and vacant positions**

Mr. Booker stated that last meeting we had gone from 7 vacancies to 3 vacancies. He said since that meeting, we hired 2 additional people leaving 1 vacancy. Just prior to today's meeting, one person left due to personal reasons and one person is no longer with us due to a handbook violation, leaving us again at the 3 vacancies.

**g. Report on Mail Outs**

- Ag Letters

Mr. Booker stated these would be going out at the end of the week.

- Sale Surveys

Mr. Booker stated that half of the sales surveys have already gone out and the rest will go out after January 1<sup>st</sup>.

**h. 2022 Forecast Update**

Mr. Booker stated that it looks like we will have a little over \$327,000 left over from the 2022 Budget to return to the entities. There will still be possible audit adjustments as well.

**i. Discuss proposed 2023 Meeting Dates**

Mr. Booker presented all the meeting dates. Mr. Tyler stated that he wanted to set the January 10<sup>th</sup> date and the rest of the dates may have to be adjusted.

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

Mr. Booker stated that the County's contribution was received on October 10<sup>th</sup> with a due date of September 30<sup>th</sup>. Mr. Booker stated that he along with Judge Krause have added a couple of fail-safe measures to insure it is received. After much discussion, the Board decided to waive the penalty.

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

**5. DISCUSSION AND POSSIBLE ACTION: APPROVE 2023 SALARY SCHEDULE**

Mr. Booker stated that the only difference between the 2022 and the 2023 Salary Schedules was the 3% COLA that was approved in the 2023 Budget. A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the 2023 Salary Schedule as presented. Motion passed unanimously by show of hands.

**6. DISCUSSION AND POSSIBLE ACTION: APPROVE FOXHOLE AWARD INCENTIVE PLAN**

Mr. Booker stated that this incentive was designed to answer the Board's question regarding exceptional performing employees. Mr. Booker stated the committee chose this Foxhole Award Incentive Plan and it is the same one Ross Dudney uses at his office. He

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stated that this was to choose the person that you would want in the foxhole with you in battle. He added that this was based on what they are able to overcome and productivity. This would be a \$1,000 temporary pay raise with an additional 8 hours of PTO. This pay raise would be a lump sum and would not affect the salary schedule. Each manager in every department will nominate someone quarterly in their department, the managers would then discuss and vote to decide the recipient. Ross Dudney explained how this award worked in his office and found it very effective. He added that the Managers and Team Leads were excluded to focus on the staff. He said it is a very prestigious award at his office. He added that they had done videos of all the previous recipients that was played during the meeting, covered their hard work and accomplishments, and we saw much pride shown as a result of the video. Mr. Booker stated that if approved he would implement it for the end of this year with a staff meeting with explanation of the criteria. Mr. Tyler stated that it appeared that our attorney Kirk Sweeney had reviewed the pay structure and Mr. Booker affirmed that. Mr. Tyler also asked if there were any cascading effect on benefits and Mr. Booker said no. Mr. Couch thanked Mr. Booker for taking care of the recognition the Board has requested. A motion was made by Eric Couch; seconded by Nancy Pappas; to approve the Foxhole Award Incentive Plan as presented. Motion passed unanimously by show of hands.

## 7. DISCUSSION AND POSSIBLE ACTION APPROVE PAYMENT OF EMPLOYEE CONTRIBUTION ON TCDRS (DUE TO SPECIAL CIRCUMSTANCES)

Mr. Booker explained that this employee should have been participating in TCDRS but the District had not facilitated that and he asked that the District would be able to cover the cost for the employee. There was much discussion regarding the circumstances and where the money would come from if approved. Mr. Booker stated that the funds would come from Employee Expenses and that there are ample funds left to cover this cost.

A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve to make the payment of employee contribution on TCDRS (due to special circumstances) as presented. Motion passed unanimously by show of hands.

## 8. FINANCIAL REPORT

Mr. Jones presented the financial statement, highlighting a few specific line items. There were questions on employee insurance and legal expenses. Mr. Jones also reviewed the investment summary and noted that we are waiting on Frost Brokerage Services to review the District's investment policy and sign off on a Texas Public Funds Investment Act Certification. He added that the certification is not required by law anymore but is considered to be best practices. He stated that this did delay the set up of the account while waiting on the review of the account. Mr. Jones stated that once it is set up, the District will transfer the liquidated funds and the future maturing funds into the brokerage account. Mr. Booker stated that the District would be meeting with Frost next week.

## 9. PRESENTATION BY ARB CHAIRMAN OF THE 2022 PROTEST SEASON

Mr. Cox started by thanking the Board of Directors for the \$5.00 pay increase for the Appraisal Review Board. He reported the following:

- 30,342 protests for 2022 compared to 17,800 for 2021
- Of those protests 25,056 are completed: 50% settled informally and the other 40-45% come to the ARB of which 31% were no shows
- The number of remaining protests currently are 5,286
- Appraisal Review Board worked 122 days thus far compared to the budget of 70-80 days

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- There are 11 returning ARB members plus 5 appointees for a total of 16 ARB members

## **10. RECOGNITION OF PAST ARB MEMBERS**

Mr. Cox recognized Barbara Stubblefield and presented her with a plaque for her service to the District. He noted that James Rothfelder would not be returning but was unable to attend the meeting. He will be receiving a plaque as well.

Ms. Hoyt asked when the protest season was expected to be wrapped up. Mr. Booker stated that it would be before notices go out in April. He stated that in October there were 9,648 protests remaining and since that time we have processed 4,362. He added that the no show rate was a great hinderance to getting everything processed.

## **11. TAXPAYER LIAISON OFFICER REPORT**

Mr. Hermance stated that there were no formal complaints. He added that from Jeffrey Booker, Tanner Jones and the Team Leads, all were open and forthcoming with him. He stated that he felt that they all work well together and he appreciated the teamwork.

Any taxpayer can be rescheduled one time for any reason. He stated that the ARB denies additional reschedules if no good cause was shown. He added that limited binding arbitration was an additional option to the taxpayer after receiving a board order.

Mr. Hermance stated that there were 361 inquiries in November. He reviewed the comment cards. He added that most Comptroller Surveys are done online which he is unable to track and that there were a few hand written surveys turned in.

Mr. Hermance stated that we are getting good marks regarding staff recognition. For this meeting, he recognized Jen Noble, a Customer Service Specialist for her service to the taxpayers.

Mr. Hermance closed by a Merry Christmas to the Board of Directors and thanked them for the support. He stated that it is a pleasure to work for them. Mr. Tyler thanked the staff and Mr. Hermance for all of the great customer service.

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

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the minutes of the regular meeting of October 11, 2022 as presented with corrections. Motion passed unanimously by show of hands.

## **13. ACTION: APPROVE 2023 HOLIDAY SCHEDULE**

Mr. Couch requested the column titles be swapped and the date observed be changed from December 24<sup>th</sup> to December 25<sup>th</sup> for Christmas Eve and December 25<sup>th</sup> to December 26<sup>th</sup> for Christmas Day.

A motion was made by Eric Couch; seconded by Nancy Pappas; to approve the 2023 Holiday Schedule as corrected. Motion passed unanimously by show of hands.

## **14. PRESENTATION OF UPDATED PRELIMINARY 2022 MAP RESULTS**

Mr. Booker stated that per Dwayne Andrews with the Comptroller's office, we are preliminarily at 100% for the 2022 MAPs Review. This report should be published in January. This still has to go through the final review so there could be changes but currently we are at 100%.

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**15. PRESENTATION OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS 2021 PROPERTY VALUE STUDY UPDATE PER GOVERNMENT CODE SECTION 403.302(K)**

Mr. Booker stated that the SOAH hearing and recommendations for 2021 are denied as it currently stands. Mr. Booker stated that most times the Comptroller goes with the SOAH recommendation. Mr. Couch asked if we missed it that bad and Mr. Booker stated we did. Mr. Booker then explained that the District transferred 12,000+ deeds and did not have even 50% of the sales of those properties but added that the Comptroller has all of the sales. He stated that for 2022 what the District is looking at is properties 1/1/21-3/1/22. He added that the Comptroller tests us on properties from 7/1/21-6/30/22, which is essentially 6 months of sales that have not been done. Ms. Hoyt asked what are the consequences to the District's budget based on a failed PVS. Mr. Booker stated there was no consequence to our budget but it does affect the school's funding. Mr. Couch stated he was trying to figure out how it effects the taxpayer and Mr. Booker stated that he did not know how the ISDs operate. Mr. Booker added that the rollbacks that the District does are not budgeted, which is additional dollars going to the ISD's. There was much discussion regarding whether both school districts are Title 49. Ms. Hoyt asked if there was any way to predict what the market or values would be, but Mr. Booker stated that the tax code restricts the District from predetermining values.

**16. DISCUSSION AND POSSIBLE ACTION: MOTION TO DIRECT CHIEF APPRAISER TO ENTER INTO UPDATED INTERLOCAL AGREEMENT WITH COMAL COUNTY**

Mr. Booker reviewed what the agreement covers. He stated that the new item was licenses for Office 365 coming next year. He stated that Lana presented that to Commissioners Court on October 27, 2022 and it was approved and executed by the Judge. He added that now all that was needed was Board approval.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve to direct the Chief Appraiser to enter into the updated interlocal agreement with Comal County as presented. Motion passed unanimously by show of hands.

**17. ACTION: APPROVE THE APPOINTMENT OF AG ADVISORY COMMITTEE FOR 2023 AND 2024**

The Board asked to be updated during a Board of Directors meeting beginning in 2023.

A motion was made by Kristen Hoyt; seconded by Douglas Miller II; to approve the appointment of Hal Herbelin, Elroy Jonas and R. Glenn Avriett to the Ag Advisory Board for 2023 and 2024. Motion passed unanimously by show of hands.

**18. DISCUSSION AND POSSIBLE ACTION: APPROVE AMENDED CONTRACT WITH MATTHEWS & JOHNSON CPAS COMPANY FOR 2021 AND/OR 2022 OR ARMSTRONG VAUGHAN & ASSOCIATES, PC FOR 2021 AND/OR 2022 FINANCIAL AUDIT**

Mr. Booker let the Board know that he reached out to the two CPA firms that had been provided, however one of them did not do governmental accounting. Armstrong Vaughan & Associates, PC are able to perform the audit in March which would meet the 150-day requirement. He stated that they presented a contract for 2021/2022 for \$28,000. Matthews & Johnson sent a new contract which voids 2022 audit year and provided an estimate for 2021 that would still be an increase but would not exceed \$16,500 with the original cost was \$13,500. Mr. Tyler recapped that with everything going on last year, Matthews & Johnson had requested extending the scope. Mr. Booker stated that when the District reached out for additional bids, we were very open and transparent regarding the events that had transpired. Armstrong Vaughn & Associates, PC did not feel like the scope needed to be expanded.

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There was much discussion regarding scope, new vendor contracts, turnover, slow response time and refusal to lower the cost until additional bids were requested from one of the companies.

A motion was made by Eric Couch; seconded by Douglas Miller II; to terminate the contract with Matthews & Johnson CPAs for 2021/2022 based on their email refusing to provide the work for the original contracted amount.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the contract with Armstrong Vaughan & Associates, PC for 2021/2022 financial audit for a combined price of \$28,000 as presented. Motions passed unanimously by show of hands.

**19. 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 December 14, 2022, beginning at 7:29 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 9:12 p.m. on December 14, 2022".

The Board immediately reconvened into regular session.

**20. APPROVE CHIEF APPRAISER'S SALARY FOR 2023**

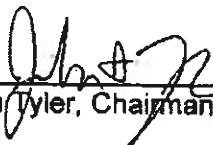
Mr. Tyler clarified that this was because of Mr. Booker's performance to date, not a cost-of-living adjustment but recognizing the progression since August when he took the position. Mr. Tyler added that the Board is very encouraged by Mr. Booker's performance to date and wanted to provide this adjustment for the work ethic displayed. Mr. Booker thanked the Board.

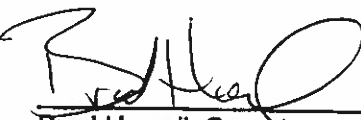
A motion was made by Douglas Miller II; seconded by Kristen Hoyt; to approve the new Chief Appraiser salary of \$112,000 for 2023. Motion passed unanimously by show of hands.

**21. ADJOURN MEETING**

Mr. Tyler wished everyone a Merry Christmas and stated that he appreciated everyone's support throughout the year. The members of the Board also thanked Mr. Tyler for being an incredible leader and chairman.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve to adjourn the meeting at 9:15 p.m. Motion passed unanimously by show of hands.

  
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John Tyler, Chairman

  
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Brad Howell, Secretary