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, Tony Vedia, Ryan Dow, Josue Arellano, Michelle Sifuentes, Judge Krause, 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.”

The Pledges of Allegiance to the American and Texas flags were recited. Pam Krause led the prayer.

1. **OATH OF OFFICE**
   Judge Krause administered the oath to all board members. He then congratulated everyone. Mr. Booker thanked Judge Krause for coming and administering the oath.

2. **ELECTION OF OFFICERS**
   Motion was made by Eric Couch for John Tyler for Chairman; seconded by Nancy Pappas. Motion passed unanimously by show of hands.
   Motion was made by Eric Couch for Nancy Pappas for Vice Chairman; seconded by Kristen Hoyt. Motion passed unanimously by show of hands.
   Motion was made by Douglas Miller II for Eric Couch for Secretary; seconded by Nancy Pappas. Motion passed unanimously by show of hands.

3. **CITIZENS COMMUNICATIONS**
   No one wished to speak.

4. **TAX CODE SECTION 6.15 COMMUNICATION**
   Mr. Tyler mentioned the following:
   - Homeowner with pending exemption is starting to affect them with regard to their taxes
   - Homeowner with pending protest is affecting mortgage payments
   - Disabled veteran inquiry that will be forwarded to Mr. Booker

Mr. Booker stated that Kristen Hoyt has been notified of all properties under protest which in turn she did not send out tax statements to those accounts, however mortgage companies are still collecting and paying those taxes. Kristen Hoyt stated that this is creating a lot of frustration with taxpayers. She added that she mentioned to Mr. Booker about putting an article in the newspaper and that Mr. Booker had been extremely helpful with the mortgage companies. She stated that the taxpayers are requesting letters and that this is just a consequence of being behind and not being able to catch up. She clarified that she was saying this in complete support of the district. Ms. Hoyt stated that if there was anything the board could do to help like more staffing, contract labor or whatever to get these caught up.

Mr. Booker stated that the district has been scheduling very heavy for ARB hearings but there are many no shows. We were able to get the taxpayer Ms. Hoyt spoke about in for a hearing within two days due to this. Mr. Couch explained how the escrow process worked. Mr. Booker stated that by the end of January the district would be where they have been
historically at this same time. Mr. Booker stated that the district wants to take care of them as soon as possible and will discuss the strategies to get that done later in the meeting.

5. PRESENTATION OF FOXHOLE AWARD
Mr. Booker stated that this was the solution that the HR committee came up with for the Board of Directors wish for what do you do for excelling employees. He read the requirements to achieve the award and explained that the recipient would receive $1,000 temporary pay raise and an additional 8 hours of PTO. All of the management team submitted names that they felt qualified. He added that he felt like the management team learned that it was harder than they thought. He stated that they took a break and came back together to make the decision. He stated that at the end of the meeting everyone was in agreement with the recipient, Michelle Sifuentes. The board congratulated her and Mr. Booker said that Michelle was well deserving of this award, is a hard worker and amazing.
Mr. Tyler thanked Mr. Booker for finding the solution to the request from the board.

6. CHIEF APPRAISER’S COMMENTS
a. Special Appraisals Tax Code 25.18(c)
   - CCWID 1A & Meyer Ranch Completed
     Mr. Booker stated that all the information was provided to the entity.
   - CCWID 1D Newest Project
     This request was received December 23, 2022 but will get to work on this request as well.

b. Discuss proposed 2023 Meeting Dates
Mr. Booker stated that he and Mr. Jones had met with Larry Hermance and John Cox and all agreed the district would schedule heavy through January 26, 2023. He stated that at that time the number of protests remaining should be approximately 2,800 protests pending. He added that for February and a couple of weeks into March there would be no hearing held to facilitate the Notice of Appraised Value printing in mid-March. Mr. Booker stated that the district wants to help people out as much as possible but also must focus on getting the values correct; so it is a balancing act.
Ms. Hoyt asked how many people have not had an informal offer. Mr. Jones stated that there were 2,974 unscheduled protests including reschedules. He added that without reschedules it was about 2,800. There was much discussion on getting exemption caught up. Mr. Booker stated that he felt the break in the protest season would help and the new staff in Customer Service that are learning and doing well would greatly improve the status. He added that we are still in the process of fine tuning the production metrics. Mr. Couch asked how the actual process goes. Mr. Booker, Mr. Jones and Ms. Sifuentes explained the details of the full process. Ms. Hoyt stated that the turnaround needed to be less time asked if more staff was the answer due to the growth of Comal County. Mr. Booker agreed with her on the turnaround but stated that he and Ms. Jordan have implemented more refined processes that he feels will be successful and that the exemptions have been behind for a long time. Mr. Miller stated that he sees that there is improvement and that it seems like just a little more time is needed. Ms. Hoyt stated that she would like to see the district get more employees (temp or contract labor) just to do whatever it takes to catch up. Mr. Booker stated that there are a couple of positions in the 2023 budget that could be reassigned to Customer Service if needed, but the new existing Customer Service employees are getting more and
more proficient and he is implementing overtime as well. He added that there would be adjusting hours that the employees would be able to just focus on exemptions and not have to go to the front counter or answer calls. He reminded the board that at the last meeting Customer Service was down three positions but that those have been filled and the new hires are learning quickly.

With regard to the meeting dates the March 14th meeting changed to March 9th, the June 13th meeting was changed to May 16th, August 8th changed to August 9th, October 10th was changed to October 11th and December 12th was changed to December 13th.

7. CONSIDERATION AND ACTION: APPROVAL OF MINUTES
A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve the minutes of the Regular Meeting of December 14, 2022 as presented. Motion passed unanimously by show of hands.

8. CONSIDERATION AND ACTION: APPROVE COMAL APPRAISAL DISTRICT JOB DESCRIPTIONS
Mr. Booker stated that all job descriptions had been reviewed by Natalie Rougeux and all recommendations applied. Executive Administrator was split into HR Coordinator/Accounting Specialist and Office Assistant positions both reporting to the chief appraiser. He added that Team Leader-Finance/IT will now report to the Director of Operations. Mr. Booker stated that one of the biggest changes was the Senior Appraiser positions changing from salary to hourly. Ms. Rougeux felt that this position did not meet the exempt status on the administrative side or the executive side. He stated that the BPP position was separated for the commercial duties as it had been combined in the past. Mr. Booker noted the essential duties/responsibilities/demands that were added to all job descriptions and all employees will sign the updated job descriptions.

If a complaint is filed on the chief appraiser, that complaint would go directly from HR to the 3rd party complaint process. There was much discussion on a clear plan on the steps to take if this happened.

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

9. CONSIDERATION AND ACTION: APPROVE ORGANIZATIONAL CHART
Mr. Booker stated that the Executive Administrator was split into HR Coordinator/Accounting Specialist and Office Assistant positions both reporting to the chief appraiser along with the Team Leader-Finance/IT will now report to the Director of Operations. The board wanted a clear understanding regarding access directly to the board for the HR Coordinator position if a complaint was filed on the chief appraiser.

A motion was made by Nancy Pappas; seconded by Eric Couch; to adopt the organizational chart as presented. Motion passed unanimously by show of hands.

10. CONSIDERATION AND ACTION: APPROVE 2023 SALARY SCHEDULE
Mr. Booker noted that the only change on the Salary Schedule was the Senior Appraiser position moving from exempt to non-exempt base on the job descriptions.

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

11. PRESENTATION OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PRELIMINARY 2022 PROPERTY VALUE STUDY UPDATE PER GOVERNMENT CODE SECTION 403.302(K)
Mr. Jones stated that this is the preliminary report. He stated that he had sent off the clerical reports.

Mr. Jones explained that with regard to the Property Value Study the timeline is 7/2021-06/2022. If there are not enough sales, they will expand that date range to 5/2021-8/2022. Mr. Jones stated that all of the production schedules have been emailed to Mr. Holcombe with the Comptroller’s office.

Mr. Jones stated that the D1 ratios look really good. He then reviewed the sampling based on categories which he noted each. Mr. Jones then highlighted categories B, F and L. He explained that the appraisals that the Comptroller uses we do not receive, we only received limited sales. He stated that 15% of the sample is sales and the rest appraisals meaning out of a sample of 20 properties, 17 are appraisals meaning we only have access to 3 properties. He added that in category F sales are just under 20%. Mr. Jones stated that in category L our numbers are a little better. In category A 2,500 sales, B 2,100 sales, C 1,100 sales and F 45 sales. Mr. Jones stated that they were strategizing on how to approach this. Mr. Booker stated that the Comptroller also uses sales surveys as well. Mr. Jones also reviewed the preliminary breakdown of ratio study per category. He asked that these number do not include any adjustments made by the ARB and the impact of those adjustments are shown in the far-right column. He reviewed the land portion of the report and provided explanations. He also thanked Tony Vedia and his team, Brandon Pape and his team along with Ryan Dow and Jeffrey Booker who all helped make this a smoother process. Mr. Booker stated that Tanner had done a great job.

12. PRESENTATION OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS FINAL 2021 PROPERTY VALUE STUDY RESULTS PER GOVERNMENT CODE SECTION 403.302(K)
Mr. Booker stated that for CISD and NBISD we were out of confidence for the 2021 year. Mr. Booker stated that this is a requirement to present this to the board. Mr. Booker stated that he was positive we could turn this around for the 2022 year. He added that the district would also have the PVS in 2023 since that would be our normal PVS scheduled year. There was much discussion on how the process works with the ISDs and where the loss of money actually comes from. The board requested a summary of the meetings with the ISDs and a simple explanation on how the loss of funds goes.

13. 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 January 10, 2023, beginning at 7:21 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 7:53 p.m. on January 10, 2023”. The Board immediately reconvened into regular session.

14. IF NECESSARY, DISCUSS AND TAKE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION
Mr. Tyler stated that the Board would like a plan of action to reduce the exemption backlog. He said that there needed to be a roadmap of how we would get below the 90-day deadline. Mr. Tyler stated that staffing, temps or contract labor could be utilized. There was some discussion as to an increased number of applications coming in after the first of the year due to deed transfers, owner changes and removal letters. Mr. Booker said if everyone could process as many as Michelle Sifuentes, we would be in good shape. He added that all of the new staff was being trained and was getting their production numbers up. Mr. Couch asked if
we should just grant all the pending exemptions over 90 days. Mr. Booker explained that the district could but they would be required to reapply which would put us back in the same place. Mr. Booker assured the board that no one in the office was taking this lightly and are hashing out ways to improve the process. No action was taken.

15. FINANCIAL REPORT
Mr. Dow summarized the 2022 information noting some invoices that the district has still not received for 2022. He stated that there would be line items needs as follows:
   Litigation - $4-5k
   Contract Services - $66-76k
   ARB - $55k
Mr. Dow stated that there would be approximately $450k to return to the entities for 2022. He then reviewed the investment summary and stated that he would be moving money to the brokerage funds account soon.

16. ADJOURN MEETING
A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve to adjourn the meeting at 8:10 p.m.

John Tyler, Chairman

Eric Couch, Secretary