

COMAL APPRAISAL DISTRICT

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

BOARD OF DIRECTORS MEETING MAY 24, 2023

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, Dora Campos, Ryan Dow, Shelagh Lowe, John Cox, Larry Hermance, and Pam Krause.

Mr. Tyler called the meeting to order at 5:51 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. Miller stated that he was at the groundbreaking of the new high school and Mr. Couch attended the workshop at the public library. He said that the school board was very appreciative and complementary of the job everyone did for those meetings, classes, &/or trainings. He added that it was a great collaboration between the two offices. Mr. Couch added that there were district employees in attendance as well that were great and answered many questions. Mr. Tyler stated that he felt the environment of the room change from animosity filled to more of a collaboration once questions were being answered. He added that it was very informative. He stated that Melissa Jordan did a great job answering questions. Lastly, he said it was obvious that it was a collaborative process from both the district and the tax office and was very well received by the attendees. Mr. Tyler and Mr. couch were complimentary of Mr. Hermance's down-to-earth basics that were helpful and easy to understand. Ms. Hoyt stated that she felt the transparency and the building of trust helped people understand the process.

3. ACCEPT RESIGNATION OF BRAD HOWELL AS OF MAY 6, 2023

A motion was made by Nancy Pappas; seconded by Eric Couch; to accept the resignation of Brad Howell as of May 6, 2023 at 6:14 p.m. on May 24, 2023 as presented. Motion passed unanimously by show of hands.

4. ACTION: NOTIFY ENTITIES OF A BOARD OF DIRECTORS VACANCY

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve to notify entities of a Board of Directors vacancy as presented. Motion passed unanimously by show of hands.

5. PRESENTATION OF SERVICE AWARDS

Mr. Booker stated that Pam Krause has been here for 10 years. Mr. Tyler said it was a pleasure to work with her and he appreciated all she does. Mr. Booker stated that she is awesome and will do anything that needs to be done. The Board thanked her for her service and congratulated her on the service award.

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6. PRESENTATION BY ARB CHAIRMAN OF THE 2022 PROTEST SEASON

Mr. Cox reviewed his report:

Total Protests – 30,882
Seen Before ARB – 3,014
No Shows – 5,024
Closed Out Informally – 15,801
Withdrawn/Cancelled – 1,991
Toplines - 4,923
Pending 109
Online Filing – 7,952

Ms. Hoyt and Mr. Tyler thanked Mr. Cox for all he does.

7. TAXPAYER LIAISON OFFICER REPORT

Mr. Hermance stated that when the Board added mileage to the ARB benefits, he began getting more applications. He stated that he currently has 16 applications. Ms. Hoyt added that the flyers and the outreach that Mr. Hermance had done was helpful as well.

Mr. Hermance reviewed the Community Outreach training that was held seven times from March through May. Ms. Hoyt stated that they had reached 500 people. He stated that there were no formal complaints. There was conversation regarding the downtime of the website and what had been done to correct or alleviate the problem. Mr. Hermance also commented on how well the Customer Service Department was doing and how great the service was that people are receiving. He then introduced Shelagh Lowe and Dora Campos, the district's GIS appraisers.

8. ACTION: APPROVE LINE-ITEM TRANSFERS TO 2022 BUDGET

Mr. Dow reviewed the line-item transfers.

A motion was made by Douglas Miller II; seconded by Nancy Pappas; to approve the line item transfers to the 2022 budget as presented. Motion passed unanimously by show of hands.

9. PRESENTATION OF 2021 & 2022 AUDIT BY ARMSTRONG, VAUGHN & ASSOCIATES, P.C.

Ms. Fraser presented both the 2021 and the 2022 Financial Audits. She noted that the TCDRS was funded at 110%. She also noted that the district should be keeping the Support Services each year. The fund balances to return are \$345,495 for 2021 and \$442,249 for 2022. She added that she did have one finding that she wrote us up for which was not returning the 2021 Fund Balance in the correct year.

She noted that she would like to see a contingency set up for Compensated Absences as this is quite a large number and a couple of other small items she would like done differently. She stated that the books were very clean for both years.

Mr. Couch asked about the TCDRS funding percentage being different. Ms. Fraser stated the difference was mostly the calendar year they use. She stated that next year we would see the 12/31/2022 year.

Mr. Tyler asked if there was anything besides the fund balance paid out late that was of concern. Ms. Fraser stated that a contingency fund for Compensated Absences and a ten-year plan for growth would be her suggestions. Mr. Booker stated that Ms. Fraser was great

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to work with and was a good process. Mr. Tyler thanked Ms. Fraser for her work. She stated again that she felt like everyone had done a great job and other than changes due to auditor preferences everything was great.

10. DISCUSSION AND POSSIBLE ACTION: APPROVE 2021 & 2022 AUDITS

A motion was made by Nancy Pappas; seconded by Eric Couch; to approve the 2021 & 2022 audits as presented. Motion passed unanimously by show of hands.

11. DISCUSSION AND POSSIBLE ACTION REGARDING 2021 FUND BALANCE

Mr. Booker recommended that the district refund the full balance.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve distributing \$345,495.00 to taxing entities for the 2021 Fund Balance and placing \$0.00 into the Compensated Absences fund as presented. Motion passed unanimously by show of hands.

12. DISCUSSION AND POSSIBLE ACTION REGARDING 2022 FUND BALANCE

Mr. Booker explained that the district was requesting to withhold \$103,000.00 to put aside for Compensated Absences as the auditor suggested.

Mr. Miller II stated he was glad we were looking forward with regard to future growth and where the district would get the funds. He stated that this plan addressed that concern.

A motion was made by Nancy Pappas; seconded by Eric Couch; to approve distributing \$339,249 to taxing entities for the 2022 Fund Balance and placing \$103,000.00 into the Compensated Absences fund.

13. DISCUSSION AND POSSIBLE ACTION: APPROVE COMAL APPRAISAL DISTRICT 2024 BUDGET

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the Comal Appraisal District 2024 Revised Budget as presented. Motion passed unanimously by show of hands.

14. CHIEF APPRAISER'S REPORT

AGENDA FOR CHIEF APPRAISER'S REPORT

a. 2023 Protest Season Update

Mr. Booker review the comparison of 2021, 2022 and 2023. Mr. Booker stated that online protests were down 50% from last year. He stated that he had spoken to Mr. Snaddon from Guadalupe County and they were at 62% of last year.

Ms. Pappas asked what a topline was and Mr. Booker stated that it was a joint motion agreeing on the value, that doesn't give up the taxpayers' rights to arbitration or to sue. Mr. Tyler gave kudos to the staff for a job well done already this year. Mr. Couch gave compliments to Mr. Booker and the leadership staff for creating this new positive environment where everyone is more productive and leadership has made it possible for staff to do their jobs again. He added that he appreciated the staff sticking it out through the hard times. Mr. Couch stated that he hears no negative comments any longer from taxpayers. Mr. Booker gave credit to the staff.

b. Next meeting August 9, 2023

The board decided to confirm at the meeting that will be before this August meeting.

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15. DISCUSSION AND POSSIBLE ACTION REGARDING TCDRS PLAN ASSESSMENT FOR PLAN YEAR 2024

Mr. Booker stated that the retirees had not had a COLA since 2009. The board requested information on how this would affect the funded ratio. Mr. Booker stated that the required rate was 12.92% and the elected rate of 20% where we are currently. Mr. Booker stated that he did present this last year, but when Mr. Couch asked Ms. Hoyt if the county does the COLA and she said they do not, the board opted not to do one. Mr. Dow stated that there were options on the COLA as well. He stated that a flat percentage could be used or based on the length of time someone has been retired.

A motion was made by Nancy Pappas; seconded by Douglas Miller II; to table the TCDRS Plan Assessment for plan year 2024 as presented. Motion passed unanimously by show of hands.

16. DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES

A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve the minutes of the meetings of March 9, 2023 with correction and May 8, 2023 as presented. Motion passed unanimously by show of hands.

17. 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 did not retire into executive session.

18. IF NECESSARY, DISCUSS AND TAKE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION

No action taken, since there was no executive session.

19. FINANCIAL REPORT

Mr. Dow presented the Profit & Loss statement and the Investment Report.

20. ADJOURN MEETING

A motion was made by Nancy Pappas; seconded by Douglas Miller II; to approve to adjourn the meeting at 7:33p.m. Motion passed unanimously by show of hands.



John Tyler, Chairman



Eric Couch, Secretary