

COMAL APPRAISAL DISTRICT

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

February 27, 2024 Meeting Minutes Board of Directors

The Board of Directors of the Comal Appraisal District met at the appraisal district office located at 900 S. Seguin Avenue, New Braunfels, Texas.

Board Members present were Eric Couch, Kristen Hoyt, Douglas Miller II, Bob Slupik and John Tyler. James Long was not in attendance. Quorum was present.

Others present were Jeffrey Booker, Tanner Jones, Ryan Dow, Pam Krause, Michelle Klecan, Brandon Voight, Sami Paradeaux, Jennifer Sinder, Jeffrey Hoffman, Kurt Andersen-Vie, John Cox, Rick Tobias, Ron Johnson, Melanie Donelson, Tacie Zelhart and Matthew Tepper.

Mr. Tyler called the meeting to order at 5:31 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 Pledge of Allegiance to the American and Texas flags were recited. Michelle Klecan led the prayer.

1 - CITIZENS COMMUNICATIONS

Melanie Donelson, representing Schlitterbahn, recognized that the District was interviewing law firms and she wanted to recommend that the District let the new firm handle any open cases rather than continuing to let Low, Swinney, Evans & James manage them.

2 - TAX CODE SECTION 6.15 COMMUNICATION

Mr. Bob Slupik shared that he had had a conversation with Glenn Graham at Comal ISD regarding a discrepancy in collecting actual tax revenue versus projected tax revenue. Mrs. Hoyt shared that the tax office is investigating the discrepancy and is currently waiting on a report back from the software vendor. Mr. Slupik stated that he wanted to understand the formula that's used in calculating the tax revenue.

3 - DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES

A motion was made by Eric Couch; seconded by Bob Slupik; to approve the minutes of the Regular Meetings of January 10, 2024 and February 20, 2024 as presented.

4 - TAXPAYER LIAISON OFFICER REPORT

Mr. Andersen-Vie let the Board know that Property Tax workshops with the Tax Assessor-Collector and Chief Appraiser are in the process of being scheduled for March and April.

He also shared that the Comptroller clarified when the Board will start appointing ARB members. According to the Continuing Education Course for ARB members, the BOD will be responsible for appointing and removing ARB members starting July 1, 2024.

Mr. Tyler commented on all of the positive comment cards, letters and emails noting that some names came up on a more often.

5 - CHIEF APPRAISER'S REPORT

a. Update on Financial Audit

There was a scheduling conflict and the Financial Audit did not happen on February 20 as expected, but has been rescheduled for Friday March 8. This still allows us to complete the audit before the 150 day deadline to refund the entities.

b. Preliminary Property Value Study results

The SDPVS Report shows that we are on track with our valuations with a score of 99.85-99.86% in the school districts.

c. Next meeting - May 14, 2024 (rescheduled)

Meeting was scheduled for May 14, 2024. One Board Member may need to Zoom in.

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6 - GENERAL ELECTION

a. Drawing for a Place on the Ballot

The Drawing for a Place on the Ballot took place at 5:00pm. All candidates were in attendance except one. Results of the drawing will be sent to the elections office on February 28, 2024.

b. Notice for General Election

Notice for General Election was signed by the Chairman, John Tyler. The Notice for General Election will be sent to the elections office on February 28, 2024.

c. Joint Agreement with Elections Office

We have not received the Joint Agreement from the Elections Office yet and don't expect it until March. We may need to have a special meeting to approve the agreement.

7 - DISCUSSION AND POSSIBLE ACTION: APPROVE FLYING W MUD AS A NEWLY FORMED ENTITY

A motion was made by Kristen Hoyt; seconded by Eric Couch; to approve Flying W as a newly formed entity as presented. The motion passed unanimously by a show of hands.

8 - DISCUSSION AND POSSIBLE ACTION: APPROVE KYNDWOOD MUD AS A NEWLY FORMED ENTITY

A motion was made by Bob Slupik; seconded by Douglas Miller II; to approve Kyndwood MUD as a newly formed entity as presented. The motion passed unanimously by a show of hands.

9 - DISCUSSION AND POSSIBLE ACTION: APPROVE AMENDMENTS TO EMPLOYEE HANDBOOK

The Chief Appraiser reviewed the main changes made to the handbook. The handbook updates will be presented to the CAD staff on February 28, 2024.

A motion was made by Douglas Miller II; seconded by Bob Slupik; to approve the amendments to the Employee Handbook as presented. The motion passed unanimously by a show of hands.

10 - DISCUSSION AND POSSIBLE ACTION: APPROVE CONTRACT WITH McCREARY, VESELKA, BRAGG & ALLEN, P.C.

Mr. Tyler reminded everyone that the Board had interviewed two law firms last week and decided to go with MVBA. He pointed out that the contract that was presented in this Board packet was the same from the week before except for a change to the retainer amount. Matthew Tepper and Tacie Zelhart were present at the meeting and introduced themselves. They plan on attending our Board meetings for the near future.

A motion was made by Eric Couch; seconded by Bob Slupik; to approve the contract with McCreary, Veselka, Bragg & Allen, P.C. as presented. The motion passed unanimously by a show of hands.

11 - DISCUSSION AND POSSIBLE ACTION: APPROVE TO TERMINATE THE LOW, SWINNEY, EVANS & JAMES CONTRACT

Mr. Tyler reminded everyone that the Board had interviewed two law firms last week and decided to go with MVBA. Based on the current contract, the Board is required to give Low, Swinney, Evans & James 30 days notice. MVBA stated that they will assist with the transition.

A motion was made by Douglas Miller II; seconded by Bob Slupik; to approve to terminate the contract with Low, Swinney, Evans & James, PLLC. The motion passed unanimously by a show of hands.

12 - DISCUSSION AND POSSIBLE ACTION: APPROVE THE AMENDED HARRIS GOVERN CONTRACT

Ryan Dow explained that this amendment will protect Harris Govern from any potential problems caused while allowing a third party software program (Just Appraised) to access property information in PACS. Just Appraised will be responsible for fixing its own mistakes.

A motion was made by Bob Slupik; seconded by Eric Couch; to approve the amended Harris Govern contract as presented. The motion passed unanimously by a show of hands.

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 did not retire into Executive Session.

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14 - DISCUSSION AND POSSIBLE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION

None.

15 - FINANCIAL REPORT

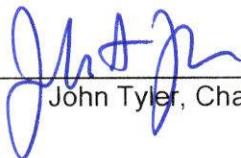
Ryan Dow presented financials through the end of 2023. He explained that the Vehicle expense line was over by \$52.00 and needed to request a line-item transfer to cover the overage. We are looking at having over \$1 million dollars to return to the entities but won't know exact number until after the audit. Currently, \$500,000 of the funds to return to the entities is sitting in a money market and earning interest until it is time to return it. There was discussion about unexpected expenses for the election and possibly expanding the boardroom to accommodate the larger board of directors.

16 - DISCUSSION AND POSSIBLE ACTION: APPROVE LINE-ITEM TRANSFER TO 2023 BUDGET

A motion was made by Kristen Hoyt; seconded by Douglas Miller II; to approve the line-item transfer to the 2023 budget as presented. The motion passed unanimously by a show of hands.

17 - ADJOURN MEETING

A motion was made by Kristen Hoyt; seconded by Eric Couch; to approve to adjourn the meeting at 6:33p.m. The motion passed unanimously by a show of hands.



John Tyler, Chairman



Robert Slupik, Secretary