

# COMAL APPRAISAL DISTRICT

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

## May 14, 2024 Meeting 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, Douglas Miller II, Kristen Hoyt, James Long, Bob Slupik and John Tyler. Quorum was present.

Others Present were Jeffrey Booker; Tanner Jones, Pam Krause, Ryan Dow, Brandon Voigt, John Cox, Kurt Andersen-Vie, Richard Hawkins, Matthew Tepper, Dominic Moreno, Kaleb Wagner, Michael Crary, Kathryn Wagner, Rob Johnson, Debra Hindman, David Hindman, Douglas Kirk, Michael Maurer, Camille Adams & Michelle Klecan.

Mr. Tyler called the meeting to order at 5:30 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**

Three citizens addressed the board:

Mr. David Hindman – Mr. Hindman questioned the results of the CAD Board of Directors Election for Place #1. He stated that he will seek criminal investigation into the results.

Mr. Douglas Kirk – Mr. Kirk questioned the accuracy of the computer program that the CAD uses to generate appraisal values. He stated that there is a probability he will sue the CAD because of the software output.

Mr. Michael Maurer – Mr. Maurer questioned if the Ag Advisory Committee was still meeting because the last Ag Advisory Committee agenda posted on the CAD website was from 2021.

### **2 - TAX CODE SECTION 6.15 COMMUNICATION**

There was none.

### **3 - DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES**

A motion was made by Eric Couch; seconded by Bob Slupik; to approve to accept the minutes from the May 2, 2024 Reappraisal Plan Hearing. Motion passed unanimously by a show of hands.

A motion was made by Bob Slupik; seconded by Eric Couch; to approve the minutes of the Regular Meeting on May 2, 2024 of the Board of Directors as presented. Motion passed unanimously by a show of hands.

### **4 - PRESENTATION BY ARB CHAIRMAN OF THE 2023 and 2024 PROTEST SEASONS**

Mr. Cox shared that there are 166 protests from 2023 that have not been scheduled. For 2023, there were 28,523 protests. Of that total, 2,035 were seen before the ARB and 3,202 were no-shows.

Mr. Cox shared that there are 13,190 protests for 2024 so far and 6,691 of those were filed online. The ARB has heard 84 of those and have had 108 no-shows. Informal meetings have resolved 325 protests. He has received 125 rescheduled requests already.

Our owner protests are down 26% from this time last year. Guadalupe CAD has stated that their owner protests are also down by 30-40%.

### **5 - RECOGNITION OF SERVICE FOR ARB MEMBER**

ARB Member, Laura Dash, had to resign her position on the Board. Mr. Cox stated that she was a strong ARB member and will be greatly missed. He had a plaque to present her in recognition of her three years of service. She was not in attendance.

### **6 - TAXPAYER LIAISON OFFICER REPORT**

Mr. Andersen-Vie introduced two CAD staff members ~ Dominic Moreno and Kaleb Wagner. He also introduced Richard Hawkins an auxiliary ARB member who has recently been elevated by Judge Boyer to a full ARB member position due to the vacancy created by Laura Dash's resignation.

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The ARB has all 16 authorized positions filled at this time.

Mr. Andersen-Vie shared that the Community Outreach sessions have gone well.

He reminded the board that starting in July, appointing the ARB members will become the responsibility of the Board of Directors.

Mr. Tyler asked Mr. Booker to pass on the Board's appreciation to the customer service staff for being helpful, professional and taxpayer friendly.

## **7 - CHIEF APPRAISER'S REPORT**

The May 21, 2024 meeting is for the Budget Hearing followed by a Regular Meeting to approve the 2025 budget.

## **8 - DISCUSSION AND POSSIBLE ACTION: APPROVE TO ACCEPT THE CANVASS FROM MAY 4, 2024 ELECTION**

Mr. Tepper explained that by the Board approving the canvass, it doesn't take away anyone's right to pursue investigating the results of the election on their own if they believed there was anything improper.

A motion was made by Eric Couch; seconded by Douglas Miller II; to approve the official examination of the votes cast in the May 4, 2024 election. Motion passed unanimously by a show of hands.

## **9 - PRESENTATION OF CERTIFICATES OF ELECTION**

Mr. Tyler presented Certificates of Election to the newly elected CAD Board of Directors members. Mr. Rob Johnson and Mrs. Debra Hindman were in attendance. Mr. Robert Brown was also elected but unable to attend the meeting and receive his certificate.

## **10 - DISCUSSION AND POSSIBLE ACTION: APPROVE SKY RANCH M.U.D. AS A NEWLY FORMED ENTITY**

A motion made by Douglas Miller II; seconded by Kristen Hoyt; to approve Sky Ranch M.U.D. as a newly formed entity. Motion passed unanimously by a show of hands.

## **11 - DISCUSSION AND POSSIBLE ACTION: APPROVE TCDRS PLAN ASSESSMENT FOR PLAN YEAR 2025**

The funded ratio on this report shows 91.4% versus what the auditor shared which was 99.5%. The difference is that the auditor's number includes the current year whereas the TCDRS is always one year behind.

The board asked if there had been any response from the retirees to the increase COLA. Mr. Booker said that he had heard from several and that they were very appreciative of the increase.

A motion was made by Douglas Miller II; seconded by Eric Couch; to approve the TCDRS Plan Assessment for 2025 as presented. Motion passed unanimously by a show of hands.

## **12 - DISCUSSION AND POSSIBLE ACTION: APPROVE 2024 MASS APPRAISAL REPORT**

Tanner Jones reviewed the 2024 Mass Appraisal. Questions were asked about how the CAD catches extreme jumps in value and how we get our cap rates. Ryan Dow explained that we run a gain/loss report before sending out notices of appraised value to catch anomalies. Cap rates for commercial are determined by conducting a study utilizing 7-8 sources which could include national, San Antonio, and Austin cap rates as well as sales information.

A motion was made by Bob Slupik; seconded by Eric Couch; to approve the 2024 Comal Appraisal District Mass Appraisal report as presented. Motion passed unanimously by a show of hands.

## **13 - DISCUSSION AND POSSIBLE ACTION: DIRECT CHIEF APPRAISER TO SOLICIT BIDS FOR FEASIBILITY STUDY OPTIONS FOR CAD FACILITY**

The Board is giving the Chief Appraiser permission to seek out feasibility study options. The CAD is looking at ways to modify or update the CAD facility to accommodate a growing Board of Directors and citizens in attendance as well as more space to have ARB hearings.

A motion was made by Douglas Miller II; seconded by Eric Couch; to approve to direct the Chief Appraiser to solicit bids for feasibility study options for the CAD facility. Motion passed unanimously by a show of hands.

## **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**

There was no Executive Session held.

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## **15 - DISCUSSION AND POSSIBLE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION**

There was no Executive Session held.

## **16 - FINANCIAL REPORT**

Mr. Ryan Dow reviewed the financial summary calling out that accounts 5261 and 5263 show they are at 200% because the two entities overpaid but have been refunded. Office Mortgage (7200) shows at 98.79% of the budget because it was paid all at once at the beginning of the year and there will not be any other expenses coming out of that line item. Aerials (8615) were also paid for at the beginning of the year and there will not be any other expenses from that line item. Deed Services (8619) are an annual contract that's paid at the beginning of the year. Question was asked about the advertising line item, and it was explained that it covers the required CAD notices that we have to publish in the newspaper.

He also reviewed the investment summary and shared that two treasury bills have matured and we have reinvested the funds. The current interest rates are 4.84%, 4.92% and the money market is yielding 4.68%. The money market was holding the fund balance from 2023 and has since been redistributed back to the entities.

## **17 - ADJOURN MEETING**

A motion was made by Douglas Miller II; seconded by Bob Slupik; to approve to adjourn the meeting at 6:30 p.m. Motion passed unanimously by a show of hands.



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John Tyler, Chairman



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Robert Slupik, Secretary