

COMAL APPRAISAL DISTRICT

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

July 16, 2024 Meeting Board of Directors

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

Board members present were Robert Brown, Eric Couch, Debra Hindman, Kristen Hoyt, Rob Johnson, James Long, Douglas Miller, II, Bob Slupik and John Tyler. Quorum was present.

Others present were Jeffrey J. Booker, Tanner Jones, Ryan Dow, Pam Krause, Matthew Tepper, John Cox, Alicia Mizner, David Riojas, Anthony Fasano, Leatine Fasano, Camille Adams and Michelle Klecan.

Mr. Tyler called the meeting to order at 5:30 p.m. stating that 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. Michelle Klecan led the prayer.

1 - CITIZENS COMMUNICATIONS

No one wished to speak.

2 - TAX CODE SECTION 6.15 COMMUNICATION

Mr. Slupik shared that the Truth-In-Taxation workshop, hosted by the Tax Office and presented by Connie Rose from MVBA, went well. There were about 20 people in attendance which included representatives from Garden Ridge, Bulverde and some of the ESDs.

Mr. Tyler shared that he has received positive feedback from the community about the improved level of customer service at the appraisal district.

3 - DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES FROM BUDGET HEARING and REGULAR MEETINGS HELD ON MAY 21 and JULY 10, 2024

A motion was made by Bob Slupik; seconded by Kristen Hoyt; to approve the minutes of the Budget Hearing held on May 21, 2024 as presented. Motion passed unanimously by a show of hands.

A motion made by Bob Slupik; seconded by James Long; to approve the minutes of the Regular Meeting held on May 21, 2024 as presented. Motion passed unanimously by a show of hands.

A motion made by Eric Couch; seconded by Bob Slupik; to approve the minutes of the Special Meeting held on July 10, 2024 as presented. Motion passed unanimously by a show of hands.

4 - PRESENTATION BY ARB CHAIRMAN OF THE 2024 PROTEST SEASON

Mr. Cox presented the 2024 protest season statistics:

- 26,091 total protests
- 14,485 closed protests
- 854 protests have gone before the ARB board
- 1,229 protests have been no-shows
- 771 protests have been withdrawn/cancelled
- 9,522 protests have been closed out informally by appraisers
- 2,044 protests have been topline
- 11,606 pending protests
- 8,179 protests were filed online
- 1,076 requests to reschedule

There are 1,741 owner protests left to be heard and he is optimistic that owner protests could be complete by the end of August.

He stated that 82.08% of the value has been settled and projects that it will be 83.89% by the time certification is complete next week, which puts the ARB ahead of where they were this time last year.

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5 - TAXPAYER LIAISON OFFICER REPORT

Mr. Booker reviewed the TLO's PowerPoint presentation and pointed out the following:

- There have been no formal complaints and there are no limited-binding arbitrations against the ARB
- In regard to the Over 65 exemption refunds, based on the Attorney General's opinion, the CAD is calculating correctly but the software has been incorrect. Harris County has been told what needs to be fixed and they are working on it.
- The TLO has engaged with 832 property owners since May 14th and was able to resolve all issues. Issues were primarily regarding no-shows or not receiving notice of hearing.
- Juanita Wueller and Gerald Walker are the newest ARB members appointed in May. With 7 regular members and 9 auxiliary members, the ARB is fully staffed at this point.
- As of July 1st, the ARB members will be appointed by the Board of Directors by majority vote. Within the majority vote, at least two of the "elected" directors must vote yes. TLO will continue to provide administrative support, screen applicants and invite them to observe at least one ARB hearing.

Mr. Booker introduced Alicia Mizner and David Riojas to the Board as well as Anthony Fasano from the ARB. Mr. Tyler acknowledged the high number of comment cards that were rated "Good" and "Very Good".

6 - CHIEF APPRAISER'S REPORT

Certification of Roll update

Certification will begin after the July 18th hearings conclude. Certifications will be sent out to the entities next week so they will have them by July 25th.

RFQ Feasibility Study update

We have posted the Request For Qualifications (RFQ) on our website and sent out four invitations to submit RFQs. Mr. Booker explained that we are looking for RFQs from companies that could perform a feasibility study on our building to assess our options for growth within our current facility.

Mr. Booker also shared that the appraisers will start training on the iPads on August 18.

He thanked the Board again for approving the purchase of iPads which will make it easier for appraisers to upload measurements and property updates while they are out in the field.

Next meeting – Tuesday October 8, 2024

7 - DISCUSSION AND POSSIBLE ACTION: ADOPT COMAL APPRAISAL DISTRICT 2025 BUDGET

Mr. Booker explained the budget process and timeline. He also shared that he had not received any feedback from the public or the entities disapproving the 2025 budget.

A motion was made by Eric Couch; seconded by Bob Slupik; to adopt the Comal Appraisal District 2025 budget as presented at \$5,864,557.35. Motion passed unanimously by a show of hands.

8 - DISCUSSION AND POSSIBLE ACTION: APPROVE 2024-2025 CONTRACT WITH TEXAS ASSOCIATION OF COUNTIES (TAC)

The district's cost of health insurance per employee is \$821.28 which is a 6% increase (the 2025 Budget estimated a 5% increase). Mr. Couch stated that he was grateful that the cost only went up 6% and Mr. Johnson recognized the importance of taking care of the employees.

A motion was made by Douglas Miller, II; seconded by Bob Slupik; to approve the 2024-2025 contract with Texas Association of Counties (TAC) as presented. Motion passed unanimously by a show of hands.

9 - DISCUSSION AND POSSIBLE ACTION: APPROVE UPDATED COMAL APPRAISAL DISTRICT BOARD OF DIRECTORS MANUAL

Mr. Booker explained that the CAD Board of Directors manual was updated to reflect the 2023 legislative changes and includes additional eligibility criteria. It was also reviewed by the CAD's attorney, Mr. Tepper, for accuracy.

A motion was made by Douglas Miller, II; seconded by Eric Couch; to approve updated Comal Appraisal District Board of Directors Manual as presented. Motion passed unanimously by a show of hands.

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10 - DISCUSSION AND POSSIBLE ACTION: APPROVE COMAL APPRAISAL DISTRICT REVISED DISASTER & RECOVERY PLAN

Mr. Booker explained that the only changes made to the Disaster & Recovery Plan were to names, entities, vendors and contact information. The Disaster & Recovery Plan is mainly to address how to handle the initial crisis until the Board could meet and determine the course of action depending on the circumstances. No changes were made to the actual plan.

A motion was made by James Long; seconded by Douglas Miller, II; to approve the revised Comal Appraisal District updated Disaster & Recovery Plan as presented and authorizes the Chief Appraiser to make administrative updates as needed. Motion passed unanimously by a show of hands.

11 - 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 July 16, 2024, beginning at 6:06 p.m. convened in Executive Session in accordance with Chapter 551 of the Open Meetings Act." The Board ended its Executive Session at 6:59 p.m. on July 16, 2024 and immediately reconvened into Regular Session.

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

No action was taken.

13 - FINANCIAL REPORT

Mr. Dow reviewed the Profit & Loss and pointed out the following:

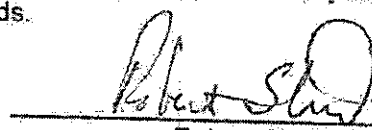
- Contributions from entities show some as being 75% paid because we receive the first quarter of the budget from October-December the year before. All entities are paying in a timely manner.
- Office Mortgage (#7200) was paid in full at the beginning of the year.
- Computers & Software (#7815) shows that we are under budget at this point in the year because what we estimated that Dell would charge us has significantly decreased.
- Due to the way our budget cycle works, some expenses have to be estimated 18 months out.
- Election (#8601) expenses came through after the 2024 Budget had been approved.
- Legal Services (#8602) shows invoices paid up through the end of March and still need to post April, May and June MVBA invoices. We have the invoices from Low, Swinney & Evans from January through June. The Board requested that we request a "final" notation on the invoice from Low, Swinney & Evans.
- Audit Services (#8603) is paid in full early in the year when the audit is completed.
- Laser Processing (#8613) is our print vendor and we have spent the majority of this budget on sending out of Notices of Appraised Value which is the bulk of our mailings.
- Aerials (#8615) are paid in full at the beginning of the year.
- Deed Services (#8619) reflects the Just Appraised invoice paid in full. This product has freed up a lot of Dora and Shelagh's time by automating ownership transfers.

Mr. Dow reviewed the Investment Summary and shared that no US treasury bills matured in the last recording period. However, there are two bills that will mature in August and in October. We have not purchased a treasury bill with the money withheld for the feasibility study because we did not want to tie up the funds. It was explained that Investment funds consist of several restricted funds for accounts such as capital improvement, legal services, healthcare, etc. A budget amendment would be required to release them.

14 - ADJOURN MEETING

A motion was made by Bob Slupik; seconded by Douglas Miller, II; to approve to adjourn the meeting at 7:11p.m. Motion passed unanimously by a show of hands.


John Tyler, Chairman


Robert Slupik, Secretary