

COMAL APPRAISAL DISTRICT

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

October 8, 2024 Meeting Minutes 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, Debra Hindman, Kristen Hoyt, Rob Johnson, James Long, and John Tyler. Quorum was present.

Others present were Jeffrey J. Booker, Tanner Jones, Ryan Dow, Pam Krause, Vernique Hutchinson, John Cox, Anthony Fasano, Brian DeVries, Brenda Davis, Richard Hawkins, Richard Tobias, Mike Crary, Kurt Andersen-Vie, Brandon Voigt, Sami Paradeaux, Kayla Briseno, Geoffrey Dean, Suellis Moore and Michelle Klecan.

Mr. Tyler called the meeting to order at 5:31 p.m. 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."

Mr. Tyler announced that agenda items #12 and #14 would be moved to follow section #6,

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

There was none.

3 - PRESENTATION OF SERVICE AWARDS

Rick van Hellen was not able to attend and receive his 10-year service pin award in person. It was shared with the board that he had appraisal district experience before joining the CAD and had recently been promoted to Team Lead of the Commercial department.

Tanner Jones received his 10-year service pin award and was asked what he liked about working at the CAD. He shared that his favorite parts of the job are the stories he can tell and the people that he works with.

4 - DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES FROM JULY 16, 2024 AND AUGUST 16, 2024 MEETINGS

A motion was made by James Long; seconded by Robert Brown; to approve the minutes of the Regular Meeting held on July 16, 2024 and the Regular Meeting and Training held on August 16, 2024 as presented. Motion passed unanimously by a show of hands.

5 - PRESENTATION BY ARB CHAIRMAN OF THE 2024 PROTEST SEASON

There have been 26,282 protests filed for 2024.

- ~1,036 were seen before the Appraisal Review Boards
- ~1,617 were no-shows
- ~948 were cancelled or withdrawn
- ~12,902 were settled informally
- ~5,337 were toplined
- ~4,355 are still pending

Mr. Cox complimented Tanner and staff for settling a majority of the protests informally. He said that this year's protest season has gone smoothly due to Tanner's scheduling abilities and the experience of the appraisers settling protests "in the back". This year there were 4,000 fewer individual property owner protests which take more time to resolve than agent filed protests. There are only 20+ timely filed, individual owner protests left to be heard. It is expected that more late protests will be filed after the tax bills are sent out.

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6 - TAXPAYER LIAISON OFFICER REPORT

The TLO shared that no formal complaints or limited binding arbitrations have been received. He is also working to clarify reasons for no-shows for hearings. The TLO has had 617 property owner engagements since July and all were resolved.

He shared that there are six ARB members whose terms will expire at the end of 2024 and all are willing to serve again.

In addition to his presentation, Mr. Andersen-Vie reminded the board that he is responsible for sharing word-for-word negative comments to the Comptroller by the end of the year.

Mr. Booker shared that BIS will not charge the CAD for the online portal for 2024 since it was not fully functioning.

Mrs. Hindman asked about the option of recording calls. Within Comal County, only the Sheriff's office has calls recorded. When we received voiceover IP, the licensing was not available for the CAD. There was conversation about the cost of implementing call recording and adequately storing calls within record retention guidelines.

Mrs. Hindman encouraged the CAD to implement a process to collect certified mail fees and follow through on the certified mail option that is on the state printed protest forms.

Mr. Tyler appreciated all of the positive responses on the comment cards.

7 - CHIEF APPRAISER'S REPORT

a. Report on Board of Directors Election

The CAD has received a nomination from the City of New Braunfels. Comal County Commissioners have a meeting on October 10, 2024 and we expect to receive additional nominations. Nominations are due by October 15, 2024.

b. RFQ Update

CA shared that we sent out four requests for RFQs but only heard back from Parkhill. The Chairman directed the CA to request a scope & fee from Parkhill. There was a brief discussion held about soliciting a few more companies.

c. Ag Advisory update

The Agricultural Advisory Committee met on October 2, 2024. There are some new members who are younger and are able to give a new perspective and information. Comal County no longer has large ranch or farmland as there are mostly ranchettes. The committee assisted the CAD with filling out the Ag Advisory survey that is due to the Comptroller. The board requested to have committee members attend the next board meeting so the directors can meet them. Some members will be up for re-nomination this December.

d. Guadalupe CAD Salary Survey

The Guadalupe CAD paid IAAO \$15,000 to conduct a comprehensive salary survey which they graciously shared with our office. Our last salary survey was done internally and focused on clerical positions. The IAAO survey showed that all positions at the Guadalupe CAD are underpaid, compared to the median, except for Customer Service. Historically Comal CAD had been comparing salaries to Guadalupe CAD salaries. Guadalupe CAD will give eligible staff 50% of the increase in 2025 and the remaining 50% in 2026. The directors greatly appreciated receiving the salary study.

e. Update on Douglas Kirk Citizen's Communication from July 10, 2024

CA shared that in resolution to Mr. Kirk's communication, a refund check for his filing fees had been sent to him and was cashed on September 12, 2024. Mrs. Hindman stated, on behalf of Mr. Kirk (who was not in attendance) that he said the filing fee refund amount was off by \$5.00 and the name on the tax refund check was wrong. One of the attorneys for the CAD had checked with the county clerk to confirm the amount of the filing fee refund. The name issue on the tax refund was referred to the Tax Office.

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f. Other

Mr. Johnson brought up an issue regarding a property owner who was renting out a home that still had it's Homestead and Over 65 Exemption on it. Mr. Johnson asked what the CADs plan is to follow up on the Homestead Exemption audit that was conducted a few years back. Mr. Booker explained that there is now legislation in place that requires appraisal districts to review the status of Homestead Exemption at least once every five years.

g. Next meeting – Tuesday December 10, 2024

8 - PRESENTATION OF 2023 PRELIMINARY MAP REVIEW

The preliminary MAP review results show that we scored "Meets All" in all categories except for one. We had the opportunity to remedy the one category that scored a "Meets" (which was sending the approved Reappraisal Plan to the Comptrollers office) this year which will be counted in our favor so we expect that the final MAP review report will show "Meets All" across all categories. Once the final MAP review comes out, it will be presented to the Board.

9 - PRESENTATION OF 2024 COMAL APPRAISAL DISTRICT ANNUAL REPORT

Tanner Jones reviewed the following highlights from the report.

- ~In 2024, four new entities were added
- ~The "Circuit Breaker" was new this year
- ~New Construction totals were 3,320 this year vs 4,940 last year
- ~The number of "new" Absolute & Partial exemptions are down considerably from 2022
- ~The number of Homestead exemptions is increasing
- ~The appraisers have settled 11,902 protests informally this year compared to 9,262 last year
- ~The PVS Overall Category Ratio shows a score of .9960 for Comal ISD and .9885 for New Braunfels ISD which is a passing score.

The board commended the CAD on passing the PVS considering we are tested on something that we do not have access to and pretty much hit the mark. Given that the ratios are under 1.00, then we are appraising in the favor of the taxpayers.

The board requested that the CAD provide a comparison of Cost per Parcel among other districts.

Mr. Jones commented that Trepp has already been proven to be a helpful resource. The Comptroller uses Trepp which means we now have access to one of the same tools that the State uses.

10 - PRESENTATION OF TAC REFUND

The CAD was given a refund from Texas Association of Counties and recommends that the amount be returned to the entities.

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

- a. Review ARB Reappointment applications and potentially conduct interviews
The Board of Directors retired into the first Executive Session with Mr. Tyler stating, "The Board of Directors on October 8, 2024, beginning at 6:25 p.m. convened in Executive Session in accordance with Chapter 551 of the Open Meetings Act."
The Board ended its first executive session at 7:00 p.m. on October 8, 2024.
The first executive session occurred after agenda item #6 was complete.
The meeting then continued with agenda items #7-#11b.
The board took a brief break from 8:06 p.m. to 8:10 p.m.
- b. Confer with district's attorney regarding litigation pending against the District, as well as matters which the district's attorney is obligated to relate in private, pursuant to Texas Government Code § 551.071

i. <u>Cause #</u>	<u>Year(s)</u>	<u>Owner</u>
C2021-1489A	2021	PEC

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C2022-1514B	2022	PEC
C2023-1668E	2023	PEC
C2022-1369C	2022-2024	Hospital
C2022-1569D	2022	Courtyard Plaza

The Board of Directors retired into the second Executive Session with Mr. Tyler stating, "The Board of Directors on October 8, 2024, beginning at 8:10 p.m. convened in Executive Session in accordance with Chapter 551 of the Open Meetings Act."

The Board ended its second executive session at 8:45 p.m. on October 8, 2024.

12 - DISCUSSION AND POSSIBLE ACTION: APPROVE THE REAPPOINTMENT OF ARB MEMBERS FOR 2025 AND 2026

A motion was made by Robert Brown; seconded by Robert Johnson, to approve the table of appointees of John Cox, Brenda Davis, Brian DeVries, Richard Hawkins and Richard Tobias as regular members and Kristy Spradley as auxiliary member to the Appraisal Review Board for 2025 and 2026.

Motion passed unanimously by a show of hands.

A motion was made by Robert Brown; seconded by James Long, to approve the appointment of John Cox as Chairman and Richard Tobias as Secretary to the Appraisal Review Board for 2025 and 2026.

Motion passed unanimously by a show of hands.

Mr. Brown asked the ARB members in attendance if there was anything they needed to make the ARB experience better. Those in attendance replied that there wasn't anything that needed to change and that they appreciated how Mr. Cox keeps things organized and moving smoothly.

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

A motion was made by Rob Johnson; seconded by Kristen Hoyt, to approve to authorize the Chief Appraiser to accept the proposed settlement offers for C2021-1489A (PEC), C2022-1514B (PEC), C2023-1668E (PEC) and C2022-1369C (2022-2024) (Hospital).

Motion passed unanimously by a show of hands.

14 - FINANCIAL REPORT

Ryan Dow reviewed the financial summary and pointed out the following:

- ~York Creek Improvement District shows that the fourth quarter payment is missing. We have reached out several times. Kristen Hoyt offered an additional person to contact.
- ~Postage Expense Supplies subsection is showing over 100% but the actual budget section is not over budget so it can be covered without a line-item transfer.
- ~Copier Expense is over budget due to copying/printing evidence for all protests. This overage may require a small line-item transfer later in the year.
- ~Legal Services expense shows below budget because the last invoice that we received was from May and we are expecting to receive additional bills
- ~ARB expenses are likely to stay steady and not need a line-item transfer this year.

Mr. Dow explained that one of our Treasury Bills matured in August. We have two more Treasury Bills that will be maturing in the near future and will likely renew them. Interest rates are trending down, including our money market interest rate.

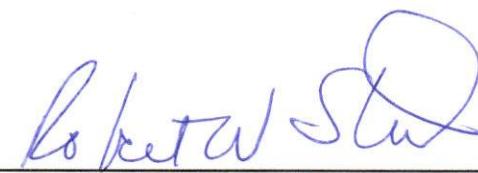
15 - ADJOURN MEETING

A motion was made by Robert Brown; seconded by James Long; to approve to adjourn the meeting at 8:47 p.m..

Motion passed unanimously by a show of hands.



John Tyler, Chairman



Robert Slupik, Secretary