

COMAL APPRAISAL DISTRICT

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

Board of Directors April 1, 2025 Meeting Minutes

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 Robert Brown, Eric Couch, Debra Hindman, Kristen Hoyt, Rob Johnson, Douglas Miller II, Bob Slupik and John Tyler. One member was not in attendance and two members left early. Quorum was present for entire meeting.

Others present were Jeffrey J. Booker, Tanner Jones, Ryan Dow, Pam Krause, John Cox, Kurt Andersen-Vie, Matthew Tepper, Ashley Pajak, James Hendricks, Summer Steinbach and Michelle Klecan.

Mr. Tyler called the meeting to order at 5:35pm 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

No one wished to address the board.

2 - TAX CODE SECTION 6.15 COMMUNICATION

Nothing to discuss.

3 - DISCUSSION AND POSSIBLE ACTION: APPROVAL OF MINUTES FROM FEBRUARY 27, 2025 REGULAR MEETING

A motion made by Eric Couch; seconded by Bob Slupik; to approve the minutes of the February 27, 2025 regular meeting as presented. The motion passed unanimously by a show of hands.

4 - PRESENTATION BY ARB CHAIRMAN

Mr. Cox reported that all ARB hearings have been completed except for 25 that were rescheduled.

He also shared that all 15 returning ARB members have completed the ARB Continuing Education.

5 - TAXPAYER LIAISON OFFICER REPORT

Mr. Andersen-Vie presented the responsibilities of an ARB member and reminded the board of directors that at least two of the majority voting members need to be elected members. He highlighted each of the applicants before the board went into executive session for interviews.

6 - DISCUSSION AND POSSIBLE ACTION: APPOINT ARB AUXILIARY MEMBER FOR 2025 AND 2026. INTERVIEWS WILL BE HELD IN EXECUTIVE SESSION.

"The Board of Directors on April 1, 2025, beginning at 5:42 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

The Board ended its executive session at 7:09 p.m. on April 1, 2025 and immediately reconvened into Regular Session.

A motion was made by Robert Brown; seconded by Debra Hindman; to approve the appointment of James Hendricks to the Appraisal Review Board as an auxiliary member for 2025 and 2026. The motion passed unanimously by a show of hands and included at least two elected members.

7 - CHIEF APPRAISER'S REPORT

a. Update on Parkhill

1. Three directors joined Parkhill on a Zoom call in March. There will be an in-person meeting on April 3, 2025 to continue the discussion.

b. Update on supplementing

c. Certified mail option for protests

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1. The CAD will schedule all taxpayers who have requested to receive notice via certified mail on the same day. Property owners will be sent a link to pay the certified mail fee.

d. Next meeting – Tuesday May 13, 2025 (budget)

1. The Budget Hearing and Regular Board Meeting will be held on May 13, 2025.

The CAD sent out 92,000 Notices of Appraised Value to everyone whose value went up, regardless of the increased amount. This is up from the 82,000 notices that were sent out last year.

We have received 220 accounts from TrueRoll (who performs the Homestead Audit) that do not qualify for their Homestead Exemption. The CAD will reach out to these property owners to confirm that they still qualify for the exemption. Mr. Johnson requested that any letters we send specifically include verbiage that states that the audit is a state requirement.

8 - FINANCIAL REPORT

As of the end of February, all entities are current on their payments. There is a negative \$1000 in VIT & Declaration due to a refund for a double payment in 2024.

#8201 – Postage usage is at 67.06% for prepaying stamp machine and mailing Notices of Appraised Value.

#8600 – The CAD plans on asking contractors with large contracts to start billing quarterly.

The board members appreciated the addition of the balance sheet to the financial report.

9 - 2026 BUDGET WORKSHOP

The CAD is proposing a 6.79% increase over the 2025 budget. The budgeted employee count for 2025 is 40 employees and is projected to be 41 employees for 2026 which would be 2,951 parcels per employee.

Mr. Dow reviewed the 2026 Preliminary Budget Roll Up Comparison report and the 2026 Preliminary Budget Assumptions with the following highlights:

The Pitney Bowes and Spectrum fiber line contracts will be up for renewal in 2026. We will need to go out for bank depository bids this year that will go into effect next year.

7099 Employee Expenses – There would be a 6.93% increase in this line item due to step increases, a proposed 3% COLA and for hiring one additional staff person.

7400 Education – There would be an increase of 14.93% because the CAD currently has 14 employees going through the process of becoming Registered Professional Appraisers and a suggested increase in the lunch and dinner per diems.

7450 Director Expenses – We are requesting a 50% increase in this line item to allow the CAD to pay for an annual employee luncheon. We conferred with our legal counsel to confirm this would be allowed in this line item.

7800 Capital Expenses – This expense is remaining static but there was a shift within it of decreasing furniture expenses and increasing computer expenses.

8000 Office Supplies – There would be a 10.35% increase due to purchasing IAAO Property Assessment Valuation books to assist the appraisers in preparing for their exams.

8500 Data Processing – There would be a 73.91% increase due to licenses that we need to reimburse Comal County for software.

8600 Contract Services

#8601 Election – There will be a November Board of Directors election with an estimated cost of \$60,000.

#8603 Audit Services – Anticipating a cost of \$16,000-\$18,000

#8605 Appraisal Services – CAD is proposing to use CREXI which is a service that allows us to have access to additional data for more accurate commercial appraisals.

#8611 Cable Connection – Contract is up for renewal and we're anticipating a 17.65% increase.

#8619 Just Appraised Services – Projecting an increase of 75% to expand the use of Just Appraised Services from only processing deeds to automating the application process for exemptions, BPP and Ag to streamline the process.

8700 Insurance/Bonding/Workers Compensation – A discussion was held about increasing insurance.

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8900 Appraisal Review Board – We are requesting a \$5/day increase higher per diems for the ARB Chairman, Board members and TLO. We are budgeting 90 days for protest season (plus a few extra days outside of the protest season) and 152 days for the TLO.

9002 Planned Capital Reserve – The CAD proposes creating a line-item as a place holder to start acquiring funds for potential expansion or renovation of the building.

10 - 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 of Directors on April 1, 2025, beginning at 8:27 p.m. convened in executive session in accordance with Chapter 551 of the Open Meetings Act."

The Board ended its executive session at 9:34 p.m. on April 1, 2025 and immediately reconvened into Regular Session.

11 - IF NECESSARY, DISCUSS AND TAKE ACTION ON ANY AND ALL MATTERS DISCUSSED IN EXECUTIVE SESSION

The board members present asked for a list of cases still active from 2022 to be presented at the May 13, 2025 meeting.

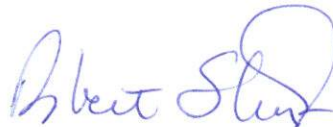
A motion was made by Bob Slupik; seconded by Rob Johnson, to approve the settlement of causes C2023-1442D, C2023-1644D, C2024-1642E and C2022-1387C. The motion passed unanimously by a show of hands.

12 - ADJOURN MEETING

A motion was made by Eric Couch; seconded by Bob Slupik; to approve to adjourn the meeting at 9:37p.m. The motion passed unanimously by a show of hands.



John Tyler, Chairman



Robert Slupik, Secretary