

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

JEFFREY J. BOOKER
CHIEF APPRAISER

BOARD OF DIRECTORS FORMAL REAPPRAISAL PLAN HEARING August 26, 2026

The Board of Directors of the Comal Appraisal District met at the appraisal district office located at 900 S. Seguin Avenue, New Braunfels, Texas. Members present were Sean Alvarez, Case Brown, Stuart Hansmann, Craig O'Neil and Robert Slupik. Quorum was present. Others in attendance were Jeffrey J. Booker, Tanner Jones, Ryan Dow, Matthew Tepper, John Cox, Kurt Andersen-Vie, Anthony Fasano, Michael Crary, David Carpenter, Tersea Winzeler, Brock Winzeler and Michelle Klecan.

Mr. Slupik called the public hearing to order at 5:40 p.m. stating that this meeting is being held in open session in accordance with Chapter 501 of the Texas Government Code and business as conducted by the Board will be done so in open session.

1 - CITIZENS COMMUNICATIONS

No one wished to speak.

2 - PRESENTATION OF COMAL APPRAISAL DISTRICT PROPOSED 2027-2028 REAPPRAISAL PLAN

Mr. Jones reviewed each of the sections of the Reappraisal Plan for the 2027 and 2028 years stating that the Reappraisal Plan is required to be completed every two years. All managers participate, come up with ideas and decide what needs to be focused on. The most significant change for this plan is how the reappraisal areas are being re-classified for commercial properties. Most commercial properties are located in one reappraisal area. Reclassifying them by use allows a more even distribution of appraisal efforts over the reappraisal cycles. The following sections of the reappraisal plan were highlighted during the presentation. For more information, please review the complete report.

Introduction - The purpose of the Reappraisal Plan is to give the public a better understanding of what the district hopes to accomplish and satisfies the requirements of Texas Property Tax Code section 6.05. This section includes the list of 45 taxing entities that the district appraises for, the district's organizational chart, list of staff, their responsibilities and the education and training plan for appraisers. The district utilizes PACS (Property Appraisal and Collection System) to generate values and update the schedules based on the information that we enter. It also contains a description of the facilities, budget and a tax calendar.

Appraisal Activities - The district has three reappraisal areas that we cycle through so there is a comprehensive review of the county every three years. Commercial properties will be reappraised by use rather than by location. A chart was provided in the report showing the reclassification of commercial properties. Any property in a reappraisal area will receive a Notice of Appraised value regardless of the fluctuation of their property value. Reappraisal areas follow emergency services district boundaries and city limits. Every property falls into one of these reappraisal areas.

Mr. Jones reviewed the different types of plans that will be used to implement the reappraisals. He reviewed the types of data sources that the CAD uses to build appraisals and how we collect and verify data. This section also lists how the district categorizes property types. CAD uses three approaches to value: cost analysis, income analysis and sales analysis. Income analysis is primarily used for determining commercial property values.

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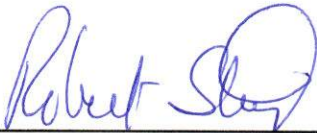
Administrative Activities - The Mass Appraisal report is generated every year and will be presented at the next board meeting. This section also describes the Preparation of the Appraisal Roll, the Appeals Process and the Final Performance Analysis which is the Property Value Study.

Department Property Plans – Each department's (Commercial, Business Personal Property, Residential, Land and Exemptions) operational plan highlights what appraisers, team leads and the Director of Operations are responsible for and the timeline which it needs to be completed. The report ends with a list of residential and commercial neighborhoods and the reappraisal plan from Pritchard & Abbott, the third party responsible for appraising our industrial properties.

Mr. Booker pointed out that even though we are focusing on one particular section of the reappraisal plan each year, we are not ignoring the other two sections. We will still run ratio studies on sales and adjust cost schedules for all properties in the other two areas that are not on the schedule.

3 - ADJOURN HEARING

A motion made by Stuart Hansmann; seconded by Sean Alvarez; to approve to adjourn the meeting at 5:54 p.m. The motion passes unanimously by a show of hands.



Robert Slupik, Chairman



Rob Johnson, Secretary