KENDALL APPRAISAL DISTRICT
MINUTES OF PUBLIC HEARING: PROPOSED 2027 BUDGET AND REGULAR MEETING OF THE BOARD OF DIRECTORS
CONDUCTED on JUNE 8th, 2026

PLACE: Kendall Appraisal District
118 Market Avenue
Boerne, Texas 78006

MINUTES

1. CALL TO ORDER: Meeting was called to order at 9:00am by Chairperson Godsey.

2. RECITE PLEDGES OF ALLEGIANCE TO THE UNITED STATES of AMERICA AND THE STATE OF TEXAS.

3. ESTABLISH A QUORUM: Quorum was establish with a roll call of members including Ed Barron, Jonathan Cluck, Rex Sprunger, Chris Godsey, Joe Paolilli, and Rodney Edmondson. Absent was member John Woolard. Kendall Appraisal District staff present included Chief Appraiser Nelia Zapata, Tax Assessor/Collector Crystal Rivera, Financial Coordinator Jordan Marcum, and recording clerk for Board, Administrative Assistant Katherine Nini.

4. RECOGNITION OF VISITORS/ PUBLIC COMMENTS : Board recognized visitors Ann Dixon (Fredericksburg ISD Interim Superintendent) , Yvonne Munoz (Comfort ISD Superintendent), Wesley Holekamp (Comfort ISD Board member), Erin Cash (Southwest Data Solutions) Chairperson Godsey asked if there were any public comments at this time. Summary of comments are as follows.

   Ann Dixon: Ms. Dixon addressed her concerns over the proposed budget and governance of the board. She pointed out that health insurance jumped 39% in two years with the district, far higher than the school districts which equates to less than half the costs. Proposed pay raises averaged out to 6.02% versus school districts of 0-2% with Boerne ISD undecided. Retirement and benefits were unclear but appears to be 18.2% for the Chief Appraiser versus 8.25% for a superintendent. Proposed staffing increases to 23% despite other districts cutting staff due to budgets and technology. Capital outlay up 300% with bonds and insurance up 40%. Overall a budget increase of 13%. She also stated that an increase in property values does not increase school state revenue as state funding shifts. Costs passed to the taxing entities forces school districts to cut staff.

   Ms. Dixon also addressed the validity of the current board due to method of appointment change in 2019 and as stipulated in Tax Code per the Secretary of State. She requested information supporting the current boards appointments.

   ~Chairperson Godsey thanked Ms. Dixon for her comments.~

5. OPEN AND CONDUCT PUBLIC HEARING TO CONSIDER THE PROPOSED 2027 KENDALL APPRAISAL DISTRICT BUDGET Per TAX CODE **§6.06(b)** - *(MAP Q. 14)*

   ~Chairperson Godsey announced the opening of the Public Hearing at 9:07am to discuss the KAD Proposed 2027 budget. ~

   MOTION: Motion was made by Director Cluck to accept the comments by Ms. Dixon to be entered into line item 5. Seconded by Director Sprunger. **Motion carried 5/0**

6. DISCUSSION AND POSSIBLE ACTION FOR THE PROPOSED 2027 BUDGET AS REQUIRED UNDER TAX CODE **§6.062** PROPOSED BUDGET: NOTICE AND HEARING. *(MAP Q. 12 / 13 / 14)*

   Director Sprunger asked the Chief Appraiser Ms. Zapata if she had any comments on the budget. Ms. Zapata stated she had none. Director Sprunger stated that the budget committee went through the process and they hit on a lot of the topics that had an increase. But the majority of the increase is being driven by the anticipation in staff by 4 people. Which correlates increases in insurance policy and other costs, which include IT. More in-depth conversation ensued with what the State will be mandating in the near future due to growth in population and state requirements, including a bigger facility. Director Edmondson pointed out that the estimated ARB cases the district currently has is over 6,900 . Over 15,000 notices were sent out which requires staff to process. 95% of these protests need to be heard and processed before the deadline in July. Chairperson Godsey expounded further on logistics in operation of the district including "flyover" technology to keep the number of staff down and efficient by keeping up to date on changes throughout the county. Ms. Zapata stated that the state mandates the attempt to physically visit every single property at least every 3 years. Ms. Godsey stated this county has more parcels being established and the impact on having the personnel to work those parcels is ever growing and competitive with the surrounding districts such as Bexar. Further discussion ensued between the board and Ms. Dixon regarding salaries and insurance. Director Cluck expanded on what the district provides. Director Barron gave an example of a neighboring district's late Certification and its effects on the Taxing Units collection. Chairperson Godsey asked the Ms. Zapata to get multiple bids on insurance packages to help with the budget. She also stressed that the board is very cognizant of the increases, trying to keep it down, staying compliant with the state, and getting the job done. Director Edmonson summarized the discussion. Director Cluck asked the audience if anyone else would like to comment on the budget. No replies.

7. CLOSE OF PUBLIC HEARING OF DISCUSSION and CONSIDERATION OF THE KENDALL APPRAISAL DISTRICT PROPOSED 2027 BUDGET AND ANNOUNCEMENT OF THE REGULAR BOARD OF DIRECTOR'S MEETING.
MOTION: Motion was made by Director Cluck to close the public hearing on the budget with only one public speaker. Seconded by Director Edmondson. **Motion carried 5/0**
~Chairperson Godsey announced close of Public portion of the meeting at 9:42am~

8. DISCUSSION AND CONSIDERATION on ACCEPTANCE OF THE PROPOSED 2027-2028 REAPPRAISAL PLAN AS REQUIRED UNDER TAX CODE **§6.05 (i)** APPRAISAL OFFICE AND **§25.18 (a)(c)** PERIODIC REAPPRAISALS. – *(Maps Q.10 & 39)* Chief appraiser Ms. Zapata explained requirement of an updated plan by the State Comptroller's office every 2 years. Director Paolilli stated that it is vital that we are keeping up with reviewing the validity of AG property with adequate personnel, as he witnessed an abandon mobile home on fire with no wildlife or anything else on the land. He stated that with adequate personnel, we could help our entities by identifying properties that had been left in AG but are no longer valid. The tax base would benefit. Ms. Zapata further explained what we are currently doing to rectify the situation. Discussion ensued.
MOTION: Motion was made by Director Cluck to accept the proposed 2027-2028 Reappraisal Plan. Seconded by Director Emondson. **Motion carried 5/0**

9. PRESENTATION OF PRELIMINARY FINDINGS RECEIVED FOR THE 2025 SCHOOL DISTRICT PROPERTY VALUE STUDY (SDPVS) per GOV'T **§403.302(k)**.. *(MAPS Q. 15)*
Chief Appraiser Zapata declared to the board that the KAD passed the 2025 study. No action needed.

10. PRESENTATION AND POSSIBLE ACTION TO ACCEPT AND APPROVE SLR504 & 508 DECLARATION OF COMPLIANCE and RECORDS MANAGEMENT PLAN FOR KENDALL APPRAISAL DISTRICT. *(Maps Q.38)*
MOTION: Motion was made by Director Cluck to appoint Chief Appraiser Zapata as the custodian as shown on SLR504 and 508 and accept and approve Declaration of Compliance and Records Management plan. Seconded by Director Spunger. **Motion carried 5/0**

11. TAX COLLECTION AND ESCROW SNAPSHOT REPORT BY CRYSTAL RIVERA:
Ms. Rivera stated that all funds have been distributed as collected in May. The tax office sent out 1100 notices, by law, to property owners that attorney fees will be attached as of July 1. Many phone calls have been received. Per tax code, if they do not receive the notice, it will not change the validity of the penalty/interest or the tax being paid. In collections, we are a little lower compared to last year, but of course every year carries different situations. At this point, we are 98% collected. Director Barron engaged in conversation with Ms. Rivera regarding discounts given by entities. Discussion ensued. Ms. Rivera stated that in May, there was $255K in rollbacks that were processed and given back to the entities. She just received a rollback for 9 properties in Comfort that she will be processing within the week as well as others.

12. APPRAISAL FINANCIAL REPORT BY JORDAN MARCUM:
Mr. Marcum stated that much has not changed. May has been closed out. For June, we bill out a month in advance, so it is all paid up. In expenses, we are at 98.39%. We are slightly under budget as well as in April as seen on the report. No expenses for June are reflecting yet. Total for year, we are on track at 41.27%. Director Barron asked if there were any expenses in the budget that's over. Director Cluck pointed out that insurance was way over. Mr. Marcum explained that Unemployment was discussed at meeting in May. Part of the reason for insurance being over is the way we budget and the way we are billed by the companies. The KAD brokers every year and only pays 100% of each employee, not the families. We are not in a risk pool. CADs are not

typically in a risk pool. We would love to get together with other CADs in a risk pool to make things cheaper, but it's not happening. Chairperson Godsey commented on how insurance companies look at our history and determine the risk to set rates. Chief Appraiser Zapata stated that we have had to raise our deductible to keep cost of insurance reasonable. Deductible is at $6000 per calendar year. Mr. Marcum stated that co-pays go up. We changed insurance with Aetna and it's a little bit cheaper. He stated that in the past, we were considered employees of the county or city at one point, just for insurance purposes. Chairperson Godsey asked if we could rejoin. Ms. Zapata responded that we would have to ask any of the entities to join their insurance pool. Director Barron instructed the KAD to ask each one and board agreed and see what options are out there for us to relieve the burden of cost to entities. Mr. Marcum stated he would look into it.

13. DISCUSSION AND POSSIBLE ACTION TO WAIVE PENALTY AND INTEREST ON DELINQUENT PAYMENTS PER TAX CODE **§6.06(e)** PRESENTED BY JORDAN MARCUM. No action needed.

14. PRESENTATION BY ERIN CASH WITH SOUTHWEST DATA.

Chief Appraiser Zapata stated that the KAD is interested in switching our data/software provider due to difficulties and issues with our current provider and it's counterpart Harris Govern.

Mr. Cash, director for Sales and Marketing, started his presentation with a background history of the company. They are a CAMA and Collections provider and one of two fully integrated systems within the state of Texas. When changes are made on the appraisal side, the collections side can view it without the need for passing data back and forth through separate systems. The company's specialty is counties that collect at the appraisal district. They have 52 offices currently and 30 of them are appraisal districts that collect. They are a customer service oriented company that has served only Texas for 22 years. There are 4 partners, one of which created the first Windows based CAMA systems in the state of Texas and has 50+ years in this industry. The company handles a lot of the work for the offices. Notices, Tax statements, and reports. They prepare them, print them, and ship them out with the office's approval before the work is completed. They have an AI driven process that streamlines data entry and processing. All that is needed is a verification process by the office. It is 99% accurate. The company exists to help offices function in a more efficient way and are very diligent with how they handle the business. – Small discussion occurred between the directors and Mr. Cash. Costs are very affordable to relieve the burden on the counties. Conversions are typically completed in 60 days efficiently. Hands-on training for employees are 5 days for Appraisal and 5 days for Collections based on the schedule of the appraisal district. – Ms. Zapata stated that proposals have been submitted to the Financial Committee to review for cost impact on the 2027 budget.

15. CHIEF APPRAISER REPORT – Ms. Zapata stated the following:

- Protest deadline met on June 2nd with BPP being the only current deadline.
- 6972 Protest filed with 6331 open. Over 700 protest have been worked so far.
- ARB hearing started on June 3rd and 4th. Most of those heard have been closed.
- There are 5400 agent protests with 1800 of them belonging to On-Well. Only 854 individuals have protested.
- Andra Wisian, a county commissioner, is introducing an exemption proposal for Daycares. There was a Senate Bill that was passed a couple of years ago but revised last year that allows individual counties and entities to adopt an exemption ranging from 50% to 100% exemption on qualified daycares that met requirements from the state. Facilities must apply as this is not an automatic exemption.

16. THE BOARD MAY AT ITS DISCRETION ADJOURN TO EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071; Receive information on pending and/or anticipated lawsuits. Consultation with attorney if present.
SEC. 551.074; Personnel matters.

~ Board entered into Executive Session at 10:52am to discuss personnel matters ~

17. DISCUSSION AND POSIBBLE ACTION ON INFORMATION DISCUSSED IN EXECUTIVE SESSION

~ Board came out of Executive Session at 11:52am. No action stated ~

Chairperson Godsey made an announcement to the board that she received a letter of resignation from Director John Woolard who represents the city of Boerne. Appraisal district has been in touch with the City regarding this issue. She also touched on an update on the RFQ. We have received 4 interested parties. They will be opened on June 19th at this office at 11 am. Ms. Godsey asked for a consensus of choosing the two finalist for proposals. The board agreed to have building committee review the packets received and choose the 2 finalist. A special board meeting will be called the last week of July. Board agreed on Wednesday, July 29th for the meeting to conduct interviews of finalist and possibly act on choosing a builder.

18. SET DATE AND TIME FOR NEXT MEETING: July 29th and September 2, 2026 *(Tentatively)*

19. ADJOURNMENT

MOTION: Motion was made by Director Cluck to adjourn the meeting.
Seconded by Director Edmondson. **Motion carried 4/0**

~ Chairperson Godsey announced adjournment. Meeting was adjourned at 11:53 am. ~

Chris Godsey
Chris Godsey, Chairperson Date: 9/2/2026

Secretary: Date: 9/2/2026

Nelia Zapata
Nelia Zapata, Chief Appraiser Date: 9/2/2026