

# **Bexar Appraisal District Annual Report**

2017  
Appraisal Year



# BEXAR APPRAISAL DISTRICT

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December 2017,

Welcome to the Annual Report of the Bexar Appraisal District for the 2017 appraisal year. This Annual Report is designed to provide statistical information, as well as summarize numerous appraisal activities and accomplishments.

The Bexar Appraisal District is dedicated to promoting professionalism and ensuring public trust in the valuation profession. We are committed to provide the property owners and jurisdictions of Bexar County with an accurate and equitable certified appraisal roll.

It is our hope that this Annual Report will allow you a greater insight into the operations of the Bexar Appraisal District.

Sincerely,



Michael Amezcuita  
Chief Appraiser



# BEXAR APPRAISAL DISTRICT

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## Entities Served (65)

Bexar County  
Bexar County Road & Flood

## Cities (28)

Alamo Heights	Fair Oaks Ranch	Leon Valley	Selma
Balcones Heights	Grey Forest	Live Oak	Shavano Park
Castle Hills	Helotes	Lytle	Somerset
China Grove	Hill Country	Olmos Park	St Hedwig
Cibolo	Village	San Antonio	Terrell Hills
Converse	Hollywood Park	Sandy Oaks	Universal City
Elmendorf	Kirby	Schertz	Windcrest

## Schools (17)

Alamo Heights	Harlandale	Schertz-Cibolo- Universal
Boerne	Judson	Somerset
Comal	Medina Valley	South San Antonio
East Central	North East	Southside
Edgewood	Northside	Southwest
Floresville	San Antonio	

## Special Districts (18)

Alamo Community College	Bexar County Emergency District #10
Bexar County Emergency District #1	Bexar County Emergency District #11
Bexar County Emergency District #2	Bexar County Emergency District #12
Bexar County Emergency District #3	Cibolo Canyons Special Improvement District
Bexar County Emergency District #4	Crosswinds at South Lake Special Improvement District
Bexar County Emergency District #5	San Antonio Municipal Utility District #1
Bexar County Emergency District #6	San Antonio River Authority
Bexar County Emergency District #7	University Health System
Bexar County Emergency District #8	Westside 211 Public Improvement District



# BEXAR APPRAISAL DISTRICT

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## Board of Directors

The local property tax system follows the principle of checks and balances. An appraisal district board of directors hires the chief appraiser and sets the budget. The directors have no authority to set values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, makes the appraisals and operates the appraisal office.

The Board of Directors of the Bexar Appraisal District consists of five voting members and one nonvoting member. The Directors are appointed or elected by the eligible tax units in Bexar County according to Section 6.03 of the Texas Tax Code.

The non-voting member is the current Tax Assessor-Collector for Bexar County.

### Board Members Include:

Cheri Byrom (Chair)  
Robert Treviño (Vice-Chair)  
George Torres (Secretary)  
J. Keith Hughey  
Sergio Rodriguez  
Albert Uresti, MPA, Bexar County Tax Assessor-Collector

# GENERAL STATISTICAL INFORMATION

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Financial Budget</b>	\$ 15,870,698	\$ 16,058,740	\$ 16,644,865
<b>Bexar County Market Value</b>	\$147,273,413,094	\$160,668,048,111	\$172,698,790,109
<b>Number of Parcels</b>	663,087	671,316	679,121
Residential	574,997	581,825	590,096
Commercial	43,010	43,528	42,648
Personal Property	44,131	44,967	45,437
Mineral Property	949	996	940
<b>Number of Personnel</b>	153	154	154
Executive	12	12	13
Residential	52	52	52
Commercial	21	21	21
Business Personal Property	17	17	16
Customer Information & Assistance	27	27	27
Geographic Information Systems	14	15	15
Information Systems	10	10	10
<b>Number of Exemptions</b>			
Homestead	325,704	332,064	336,607
Over 65	115,174	119,433	123,885
Disabled Persons	12,001	11,709	11,475
Disabled Veteran Homestead	9,703	11,384	12,939
Disabled Veteran	36,602	38,267	39,528

\*\* The appraisal roll is fluid and constantly changing. The numbers provided for Number of Parcels and Bexar County Market Value are as of the November certified supplement of that appraisal year.

# BUDGET COMPARISON

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$ 15,830,698	\$ 16,018,740	\$ 16,594,865
Interest on Investments	12,000	12,000	12,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	20,000	30,000
Total Revenue	\$ 15,870,698	\$ 16,058,740	\$ 16,644,865
<b>Budget Expense:</b>			
Operating Expense	\$ 2,389,745	\$ 2,464,445	\$ 2,581,960
Capital Expense	108,370	188,120	190,850
Debt Service	-	-	-
Employee Expense	10,529,273	10,837,716	11,221,165
Contract Service Expense	990,960	999,660	1,001,660
Information Systems	217,250	246,950	270,700
Projects Expense	1,105,000	790,000	765,000
Other Expense	10,000	10,000	10,000
A.R.B Expense	520,100	521,850	603,530
Total Expenses	\$ 15,870,698	\$ 16,058,740	\$ 16,644,865

# COUNTY APPRAISAL DISTRICT COMPARISON

The Bexar Appraisal District strives to operate efficiently and effectively. The District has continuously performed at the lowest cost per real parcel of the top six metro districts in the State of Texas.

<u>Districts</u>	2017			2016			2015		
	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels
Harris	1,423,290	81,496,171	\$57.26	1,409,420	79,480,907	\$56.39	1,405,043	76,577,504	\$54.50
Dallas	830,824	25,546,023	\$30.75	723,962	24,471,932	\$33.80	720,840	23,677,340	\$32.85
Tarrant	647,363	23,145,270	\$35.75	638,189	21,232,727	\$33.27	637,965	21,507,531	\$33.71
Bexar*	431,636	18,103,517	\$26.30	625,368	16,058,740	\$25.68	605,836	15,870,698	\$26.20
Travis	431,636	18,103,517	\$41.94	424,740	17,492,994	\$41.19	369,943	17,149,799	\$43.36
El Paso	389,387	14,279,289	\$36.37	387,359	13,286,134	\$34.30	379,945	12,662,248	\$33.33

\*\* The appraisal roll is fluid and constantly changing. The data provided above was retrieved at the time the budget was created and could differ from the time that this report was created.

# APPRAISAL ACTIVITIES

The appraisal activities are divided into three appraisal departments: Residential, Commercial, and Personal Property; and two support departments: Geographic Information Systems (GIS) and Customer Information & Assistance (CIA).

Listed to the right are key activities that each department accomplishes throughout the appraisal year.

It is important to remember that the appraisal roll is fluid and constantly changing. The data provided for new construction, accounts deleted and created, and exemptions processed are as of the November certified supplement of that appraisal year. Known sales and ownership updates are from April 1<sup>st</sup> of the prior year to March 31<sup>st</sup> of the appraisal year. Building permits have an issue date from the prior calendar year. Customer Service Walk-Ins and Calls Received are from September 1<sup>st</sup> of the prior year to August 31<sup>st</sup> of the appraisal year.

New Construction only includes accounts with new residences and commercial buildings. Municipal building permits include significant improvements as well as smaller additions, repairs, remodel and demolition. Miscellaneous flagged inspections could include a myriad of reasons including owner requests and account corrections.

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Residential</b>			
New Home Construction	7,494	7,288	7,689
Building Permits	8,215	11,618	20,735
Misc Flagged Inspections	8,418	7,809	6,637
Mobile Home Accts Created	773	855	831
Mobile Home Accts Deleted	432	366	389
Known Sales	22,138	25,067	25,568
<b>Commercial</b>			
New Construction	381	358	363
Building Permits	4,424	5,042	5,390
Misc Flagged Inspections	825	552	609
Known Sales	639	596	460
AG Inspection Checks	640	798	922
<b>Personal Property</b>			
Accts Created	6,391	6,893	6,428
Accts Deleted	6,218	6,126	6,059
Renditions Processed	27,715	28,062	27,723
<b>GIS</b>			
Real Accts Created	8,561	8,931	8,675
Ownership Updates	64,034	72,883	71,538
<b>CIA</b>			
Walk-Ins	37,599	40,204	44,653
Calls Received	139,264	163,202	161,022
Exemptions Processed	25,831	28,452	28,778



# APPEALS DATA

Pursuant to Tax Code Section 41.41, a property owner and/or an authorized agent have the right to protest certain actions taken by the appraisal district. Administrative reviews of appraisal district values are done by the Appraisal Review Board (ARB). The ARB is an independent, impartial group of citizens appointed by the county administrative judge authorized to resolve disputes between taxpayers and the appraisal district. They are not controlled by the appraisal district.

The deadline for filing an appeal is midnight on May 31<sup>st</sup> or the next business day if the deadline falls on a Saturday, Sunday or legal state or national holiday. If the property was eligible for a notice of appraised value and it was sent after May 1<sup>st</sup>, the protest deadline is extended to 30 days after the notice date.

\*\*\* Per the 85<sup>th</sup> Texas Legislation, effective for the 2018 appraisal year, the protest deadline will be changed to May 15<sup>th</sup> or if the property was eligible for a notice of appraised value and it was sent after April 15<sup>th</sup>, the deadline is extended to 30 days after the notice date.

The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. The Bexar Appraisal District is not required by law to schedule an informal meeting with the appraisal district staff. However, in most cases one is scheduled prior to the ARB hearing in hopes of resolving the dispute informally. Should a resolution not be made at the informal meeting, the taxpayer may proceed to the ARB.

At hearings before the ARB, taxpayers and appraisal districts present evidence on which the ARB bases its determination. Taxpayers may appeal ARB decisions to district court in the county where the property is located. As an alternative to filing appeals to district court, taxpayers may appeal certain ARB determinations through binding arbitration or the State Office of Administrative Hearings.

The Bexar Appraisal District allows for electronic filing of a protest for excessive appraisal or unequal appraisal of property for properties which a residence homestead exemption has been granted, the property does not have a designated agent/fiduciary for representation, and the chief appraiser has not determined the market area of the property to be unusually complex.

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Value Notices Sent</b>	548,301	549,376	548,163
Personal Property	20,621	21,728	22,092
Commercial	28,378	28,598	27,301
Residential	499,302	499,050	498,770
<b>Protests Received</b>			
Count	89,836	95,379	103,012
Noticed Market Value	\$62,967,803,891	\$69,621,883,936	\$75,417,010,022

## APPEALS DATA (cont)

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Online Protests</b>			
Count	7,059	8,353	10,208
Noticed Value	\$1,821,653,840	\$2,219,343,494	\$2,683,914,170
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	18,452	18,860	18,823
Noticed Value	\$42,584,825,795	\$47,429,382,216	\$51,707,663,135
<u>Personal Property</u>			
Count	3,801	4,045	3,911
Noticed Value	\$5,715,320,665	\$6,094,698,309	\$5,764,173,451
<u>Residential</u>			
Count	67,583	72,474	80,278
Noticed Value	\$14,667,657,431	\$16,097,803,411	\$17,945,173,436
<b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	53,311	56,608	58,340
Noticed Value	\$51,830,211,821	\$58,106,930,109	\$62,359,934,711
<u>Owner</u>			
Count	36,525	38,771	44,672
Noticed Value	\$11,137,592,070	\$11,514,953,827	\$13,057,075,311
<b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	59,889	66,536	71,454
Noticed Value	\$25,874,959,534	\$28,878,233,453	\$30,722,224,409
<u>ARB Orders</u>			
Count	12,927	13,065	13,834
Noticed Value	\$31,338,104,366	\$34,615,836,873	\$38,025,590,054
<u>Withdrawn/No Show</u>			
Count	16,987	15,699	17,370
Noticed Value	\$5,739,800,351	\$6,035,020,892	\$6,527,337,181

## APPEALS DATA (cont)

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Arbitrations Filed</b>			
Count	202	456	572
ARB Value	\$197,225,448	\$328,148,713	\$502,175,456
<b>SOAHs Filed</b>			
Count	0	1	0
ARB Value	\$0	\$4,950,000	\$0
<b>Lawsuits Filed (As of 11-28-2017)</b>			
Count	1,037	1,198	1,328
ARB Value	\$17,971,934,123	\$22,419,233,822	\$24,929,124,198

\*\* The appraisal roll is fluid and constantly changing. The appraisal data statistics provided are as of the November certified supplement of that appraisal year where applicable. Appeals received are as of November 30<sup>th</sup> of that appraisal year. The lawsuit data for each year is updated as of the date listed on this report.

# COMPTROLLER PTAD STUDIES

According to Section 5.10 and 5.102 of the Texas Property Tax Code, the State Comptroller's Property Tax Assistance Division (PTAD) shall conduct two studies of the appraisal district. These PTAD studies have an alternating cycle in which one year the PTAD conducts a Property Value Study (PVS) and the following year a Methods & Assistance Program (MAP) Review.

The PVS determines the degree of uniformity and the median level of appraisals for each appraisal district. It also determines the taxable value of property for each school district for school funding purposes. In conducting the study, the comptroller applies appropriate standard statistical analysis techniques to data collected as required by Section 403.302, Government Code. A PVS was conducted for the 2016 appraisal year.

The MAP reviews the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology. The areas of study do not change from year to year, but the specific questions, number of questions, documentation required to satisfy the questions, and scoring system do. During the 2011 and 2013 MAP, the highest score possible was 'EXCEEDS', determined by a score exceeding 89. In 2015, a score between 90 and 100 was considered a 'MEETS', and a 'MEETS ALL' determination was reserved for a 100 score. A MAP Review was conducted for the 2017 appraisal year. The final results will not be released until January 2018.

## Property Value Study (PVS) Results

	<u>2012</u>	<u>2014</u>	<u>2016</u>
Median Level of Appraisal	1.00	0.96	.99
Coefficient of Dispersion	13.65	9.30	7.24

## Methods & Assistance Program (MAP) Results

	<u>2013</u>	<u>2015</u>	<u>2017</u>
Governance	EXCEEDS	MEETS ALL	Not Available
Taxpayer Assistance	EXCEEDS	MEETS ALL	Not Available
Operating Procedures	EXCEEDS	MEETS ALL	Not Available
Appraisal Standards, Procedures, and Methodology	EXCEEDS	MEETS ALL	Not Available

# LEGISLATIVE ACTION

The 85<sup>th</sup> Texas Legislation met in 2017 and several bills were passed that have an effect on the operations of the Bexar Appraisal District. Significant Bills include the following:

- **HB 150 & HJR 21** relating to an exemption from ad valorem taxation of part of the appraised value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead.
- **HB 217** relating to the authority of certain persons to defer or abate the collection of ad valorem taxes on a person's residence homestead.
- **HB 455** Relating to the authority of a property owner to participate by telephone at a protest hearing by an appraisal review board.
- **HB 626** relating to late applications for certain exemptions from ad valorem taxation.
- **HB 777** relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes as qualifies open-space land.
- **HB 1101** relating to the authority of the chief appraiser of an appraisal district to require a person to file a new application to confirm the person's current qualification.
- **HB 2019** relating to the regulation of manufactured homes.
- **HB 2228** relating to deadlines for performing functions in connection with the ad valorem tax system.
- **HB 3198** relating to liability for the additional tax imposed on land appraised for ad valorem tax purposes as qualified open-space land in the event of a change of use of the land as a result of oil and gas operations.
- **SB 15 & SJR 1** relating to an exemption from an ad valorem taxation of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.
- **SB 731** relating to the appeal through binding arbitration of certain appraisal review board orders.
- **SB 945** relating to the authority of the chief appraiser of an appraisal district to correct an ad valorem tax appraisal roll.
- **SB 1286** Relating to the system for protesting or appealing certain ad valorem tax determinations.
- **SB 1767** relating to hearings and protests before appraisal review boards involving ad valorem tax determinations.