



# **Bexar Appraisal District Annual Report**

2018  
Appraisal Year



# BEXAR APPRAISAL DISTRICT

411 N. Frio, P.O. Box 830248  
San Antonio, TX 78283-0248  
Phone (210) 224-8511  
Fax (210) 242-2451

November 20, 2018

Welcome to the Annual Report of the Bexar Appraisal District for the 2018 appraisal year. This Annual Report is designed to provide statistical information, as well as summarize numerous appraisal activities and accomplishments.

I am pleased to announce that the Bexar Appraisal District was awarded the Certificate of Excellence in Assessment Administration (CEAA) from the International Association of Assessing Officers (IAAO) for 2018. The International Association of Assessing Officers is the guiding force and foremost authority in the property tax profession internationally. The IAAO, through their Certificate of Excellence in Assessment Administration program, recognizes governmental units and individuals whom integrate best practices in the workplace. This rigorous year-long evaluation of appraisal and assessment practices is submitted along with specific process related documentation to the IAAO and is graded by experts in the assessment profession. The CEAA is awarded to the jurisdiction only after they pass the evaluation and are recognized by the executive board of IAAO.

The Bexar Appraisal District is only the tenth appraisal district in the state of Texas to be awarded the CEAA for its practices. Numerous staff members assisted with the submission and went above and beyond their normal course of work to assist in procuring this prestigious recognition of the work we do and the methodology with which it is accomplished.

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 Amezcua  
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>2016</u>	<u>2017</u>	<u>2018</u>
<b>Financial Budget</b>	\$16,058,740	\$16,644,865	\$15,870,698
<b>Bexar County Market Value</b>	\$160,668,048,111	\$172,698,790,109	\$184,700,449,571
<b>Number of Parcels</b>	671,316	679,121	686,437
Residential	581,825	590,096	597,869
Commercial	43,528	42,648	42,595
Personal Property	44,967	45,437	45,103
Mineral Property	996	940	870
<b>Number of Personnel</b>	154	154	157
Executive	12	13	15
Residential	52	52	53
Commercial	21	21	20
Business Personal Property	17	16	16
Customer Information & Assistance	27	27	27
Geographic Information Systems	15	15	15
Information Systems	10	10	11
<b>Number of Exemptions</b>			
Homestead	332,064	336,607	343,893
Over 65	119,433	123,885	128,982
Disabled Persons	11,709	11,475	11,189
Disabled Veteran Homestead	11,384	12,939	14,658
Disabled Veteran	38,267	39,528	40,975

\*\* 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>2016</u>	<u>2017</u>	<u>2018</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$16,018,740	\$16,594,865	\$18,607,516
Interest on Investments	12,000	12,000	12,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	30,000	30,000
Total Revenue	<u>\$16,058,740</u>	<u>\$16,644,865</u>	<u>\$18,657,516</u>
<b>Budget Expense:</b>			
Operating Expense	\$2,464,445	\$2,581,960	\$3,424,329
Capital Expense	188,120	190,850	143,100
Debt Service	-	-	-
Employee Expense	10,837,716	11,221,165	11,655,257
Contract Service Expense	999,660	1,001,660	1,649,660
Information Systems	246,950	270,700	296,200
Projects Expense	790,000	765,000	788,000
Other Expense	10,000	10,000	10,000
A.R.B Expense	521,850	603,530	690,970
Total Expenses	<u>\$16,058,740</u>	<u>\$16,644,865</u>	<u>\$18,657,516</u>

# 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>	2018			2017			2016		
	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels
Harris	1,828,083	85,562,087	\$46.80	1,423,290	81,496,171	\$57.26	1,409,420	79,480,907	\$56.39
Dallas	832,692	27,495,334	\$33.02	830,824	25,546,023	\$30.75	723,962	24,471,932	\$33.80
Tarrant	654,536	23,684,614	\$36.19	647,363	23,145,270	\$35.75	638,189	21,232,727	\$33.27
Bexar*	640,483	18,657,516	\$29.13	632,777	16,644,865	\$26.30	625,368	16,058,740	\$25.68
Travis	437,816	18,827,658	\$43.00	389,387	14,279,289	\$36.37	387,359	13,286,134	\$34.30
El Paso	393,994	14,954,128	\$37.96	431,636	18,103,517	\$41.94	424,740	17,492,994	\$41.19

\*\* 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.

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. 2017 municipal building permits and prior include significant improvements as well as smaller additions, repairs, remodel and demolition. Effective 2018, they are all permits received. Miscellaneous flagged inspections could include a myriad of reasons including owner requests and account corrections.

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Residential</b>			
New Home Construction	7,288	7,689	8,314
Building Permits	11,618	20,735	48,439
Misc Flagged Inspections	7,809	6,637	5,605
Mobile Home Accts Created	855	831	750
Mobile Home Accts Deleted	366	389	461
Known Sales	25,067	25,568	24,242
<b>Commercial</b>			
New Construction	358	363	334
Building Permits	5,042	5,390	9,883
Misc Flagged Inspections	552	609	842
Known Sales	596	460	441
AG Inspection Checks	798	922	844
<b>Personal Property</b>			
Accts Created	6,893	6,428	6,159
Accts Deleted	6,126	6,059	6,596
Renditions Processed	28,062	27,723	26,138
<b>GIS</b>			
Real Accts Created	8,931	8,675	8,080
Ownership Updates	72,883	71,538	68,862
<b>CIA</b>			
Walk-Ins	40,204	44,653	46,586
Calls Received	163,202	161,022	160,247
Exemptions Processed	28,452	28,778	30,167



## 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 15<sup>th</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 April 15<sup>th</sup>, the protest 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>2016</u>	<u>2017</u>	<u>2018</u>
<b>Value Notices Sent</b>	549,376	548,163	558,151
Personal Property	21,728	22,092	19,830
Commercial	28,598	27,301	29,345
Residential	499,050	498,770	508,976
<b>Protests Received</b>			
Count	95,379	103,012	107,744
Noticed Market Value	\$69,621,883,936	\$75,417,010,022	\$81,190,390,257

## APPEALS DATA (cont)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Online Protests</b>			
Count	8,353	10,208	9,766
Noticed Value	\$2,219,343,494	\$2,683,914,170	\$2,645,736,210
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	18,860	18,823	19,513
Noticed Value	\$47,429,382,216	\$51,707,663,135	\$55,018,113,848
<u>Personal Property</u>			
Count	4,045	3,911	3,863
Noticed Value	\$6,094,698,309	\$5,764,173,451	\$6,660,734,490
<u>Residential</u>			
Count	72,474	80,278	84,368
Noticed Value	\$16,097,803,411	\$17,945,173,436	\$19,511,541,919
<b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	56,608	58,340	63,093
Noticed Value	\$58,106,930,109	\$62,359,934,711	\$68,909,565,012
<u>Owner</u>			
Count	38,771	44,672	44,651
Noticed Value	\$11,514,953,827	\$13,057,075,311	\$12,280,825,245
<b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	66,536	71,454	72,850
Noticed Value	\$28,878,233,453	\$30,722,224,409	\$29,860,345,036
<u>ARB Orders</u>			
Count	13,065	13,834	17,655
Noticed Value	\$34,615,836,873	\$38,025,590,054	\$44,931,250,417
<u>Withdrawn/No Show</u>			
Count	15,699	17,370	16,857
Noticed Value	\$6,035,020,892	\$6,527,337,181	\$6,178,389,444

## APPEALS DATA (cont)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Arbitrations Filed</b>			
Count	456	572	263
ARB Value	\$328,148,713	\$502,175,456	\$306,214,315
<b>SOAHs Filed</b>			
Count	1	0	1
ARB Value	\$4,950,000	\$0	\$1,005,000
<b>Lawsuits Filed</b>			
(As of 11-19-2017)			
Count	1,210	1,402	1,370
ARB Value	\$22,653,698,982	\$26,331,631,577	\$24,599,992,824

\*\* 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. We are currently undergoing a PVS for 2018.

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 2013 MAP, the highest score possible was 'EXCEEDS', determined by a numerical 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. We are currently beginning the process for a MAP Review of 2019.

The results for both the 2018 PVS and 2019 MAP will be included in the Annual Report for 2019.

## 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	MEETS ALL
Taxpayer Assistance	EXCEEDS	MEETS ALL	MEETS ALL
Operating Procedures	EXCEEDS	MEETS ALL	MEETS ALL
Appraisal Standards, Procedures, and Methodology	EXCEEDS	MEETS ALL	MEETS ALL