



# **Bexar Appraisal District Annual Report**

2016  
Appraisal Year



# BEXAR APPRAISAL DISTRICT

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December 2016,

Welcome to the Annual Report of the Bexar Appraisal District for the 2016 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,

A handwritten signature in blue ink, appearing to read 'Michael Amezcua', is written over the typed name.

Michael Amezcua  
Chief Appraiser



# BEXAR APPRAISAL DISTRICT

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## Entities Served (62)

### County (2)

Bexar County  
Bexar County Road & Flood

### Cities (26)

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

### 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 (17)

Alamo Community College	Bexar County Emergency District #8
Bexar County Emergency District #1	Bexar County Emergency District #10
Bexar County Emergency District #2	Bexar County Emergency District #11
Bexar County Emergency District #3	Bexar County Emergency District #12
Bexar County Emergency District #4	Cibolo Canyons 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
	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>2014</u>	<u>2015</u>	<u>2016</u>
<b>Financial Budget</b>	\$15,016,438	\$15,870,698	\$16,058,740
<b>Bexar County Market Value</b>	\$129,345,597,690	\$147,273,413,094	\$160,668,048,111
<b>Number of Parcels</b>	656,121	663,087	671,316
Residential	568,109	574,997	581,825
Commercial	42,846	43,010	43,528
Personal Property	43,869	44,131	44,967
Mineral Property	1,297	949	996
<b>Number of Personnel</b>	150	153	154
Executive	13	12	12
Residential	52	52	52
Commercial	20	21	21
Business Personal Property	16	17	17
Customer Information & Assistance	28	27	27
Geographic Information Systems	13	14	15
Information Systems	8	10	10
<b>Number of Exemptions</b>			
Homestead	321,777	325,704	332,064
Over 65	111,340	115,174	119,433
Disabled Persons	12,298	12,001	11,709
Disabled Veteran Homestead	8,362	9,703	11,384
Disabled Veteran	35,161	36,602	38,267

\*\* 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>2014</u>	<u>2015</u>	<u>2016</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$ 14,976,438	\$ 15,830,698	\$ 16,018,740
Interest on Investments	12,000	12,000	12,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	20,000	20,000
Total Revenue	\$ 15,016,438	\$ 15,870,698	\$ 16,058,740
<b>Budget Expense:</b>			
Operating Expense	\$ 2,236,425	\$ 2,389,745	\$ 2,464,445
Capital Expense	183,260	108,370	188,120
Debt Service	431,210	-	-
Employee Expense	10,032,401	10,529,273	10,837,716
Contract Service Expense	623,970	990,960	999,660
Information Systems	206,450	217,250	246,950
Projects Expense	872,622	1,105,000	790,000
Other Expense	10,000	10,000	10,000
A.R.B Expense	420,100	520,100	521,850
Total Expenses	\$ 15,016,438	\$ 15,870,698	\$ 16,058,740

# 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>	2016			2015			2014		
	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels	Real Parcels	Annual Budget	Cost/Real Parcels
Harris	1,409,420	79,480,907	\$56.39	1,405,043	76,577,504	\$54.50	1,279,100	68,676,380	\$53.69
Dallas	723,962	24,471,932	\$33.80	720,840	23,677,340	\$32.85	719,831	21,997,340	\$30.56
Tarrant	638,189	21,232,727	\$33.27	637,965	21,507,531	\$33.71	633,040	21,059,373	\$33.27
Bexar*	625,368	16,058,740	\$25.68	605,836	15,870,698	\$26.20	599,417	15,016,438	\$25.05
El Paso	387,359	13,286,134	\$34.30	379,945	12,662,248	\$33.33	364,970	13,043,813	\$35.74
Travis	424,740	17,492,994	\$41.19	369,943	17,149,799	\$43.36	365,509	14,246,848	\$38.98

\*\* 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 of the prior year to March 31 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 of the prior year to August 31 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>2014</u>	<u>2015</u>	<u>2016</u>
<b>Residential</b>			
New Home Construction	6,666	7,494	7,288
Building Permits	7,775	8,215	11,618
Misc Flagged Inspections	23,437	8,418	7,809
Mobile Home Accts Created	799	773	855
Mobile Home Accts Deleted	426	432	366
Known Sales	22,111	22,138	25,067
<b>Commercial</b>			
New Construction	374	381	358
Building Permits	4,159	4,424	5,042
Misc Flagged Inspections	879	825	552
Known Sales	601	639	596
AG Inspection Checks	831	640	798
<b>Personal Property</b>			
Accts Created	6,533	6,391	6,893
Accts Deleted	6,317	6,218	6,126
Renditions Processed	27,689	27,715	28,062
<b>GIS</b>			
Real Accts Created	9,018	8,561	8,931
Ownership Updates	66,141	64,034	72,883
<b>CIA</b>			
Walk-Ins	30,714	37,599	40,204
Calls Received	126,755	139,264	163,202
Exemptions Processed	24,054	25,831	28,452



## 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 31st 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, 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>2014</u>	<u>2015</u>	<u>2016</u>
<b>Notices Sent</b>	434,285	548,301	549,376
Personal Property	18,658	20,621	21,728
Commercial	20,892	28,378	28,598
Residential	394,735	499,302	499,050
<b>Protests Received</b>			
Count	63,296	89,836	95,379
Noticed Market Value	\$47,189,209,154	\$62,967,803,891	\$69,621,883,936
<b>Online Protests</b>			
Count	3,387	7,059	8,353
Noticed Value	\$855,865,670	\$1,821,653,840	\$2,219,343,494

## APPEALS DATA (cont)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	15,268	18,452	18,860
Noticed Value	\$32,532,455,742	\$42,584,825,795	\$47,429,382,216
<u>Personal Property</u>			
Count	3,616	3,801	4,045
Noticed Value	\$5,246,196,072	\$5,715,320,665	\$6,094,698,309
<u>Residential</u>			
Count	44,412	67,583	72,474
Noticed Value	\$9,410,557,340	\$14,667,657,431	\$16,097,803,411
 <b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	44,197	53,311	56,608
Noticed Value	\$40,544,223,098	\$51,830,211,821	\$58,106,930,109
<u>Owner</u>			
Count	19,099	36,525	38,771
Noticed Value	\$6,644,986,056	\$11,137,592,070	\$11,514,953,827
 <b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	44,730	59,889	66,536
Noticed Value	\$22,639,491,903	\$25,874,959,534	\$28,878,233,453
<u>ARB Orders</u>			
Count	7,747	12,927	13,065
Noticed Value	\$19,562,499,034	\$31,338,104,366	\$34,615,836,873
<u>Withdrawn/No Show</u>			
Count	10,819	16,987	15,699
Noticed Value	\$4,987,218,217	\$5,739,800,351	\$6,035,020,892

## APPEALS DATA (cont)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Arbitrations Filed</b>			
Count	53	202	453
ARB Value	\$33,341,245	\$197,225,448	\$324,656,533
<b>SOAHs Filed</b>			
Count	1	0	1
ARB Value	\$2,000,000	\$0	\$4,950,000
<b>Lawsuits Filed (As of 11-21-2016)</b>			
Count	710	1,033	1,138
ARB Value	\$11,525,000,917	\$17,967,581,903	\$21,629,919,953

\*\* 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 2014. We are currently undergoing a PVS for 2016.

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. We are currently beginning the process for a MAP Review of 2017.

The results for both the 2016 PVS and 2017 MAP will be included in the Annual Report for 2017.

## Property Value Study (PVS) Results

	<u>2010</u>	<u>2012</u>	<u>2014</u>
Median Level of Appraisal	0.99	1.00	0.96
Coefficient of Dispersion	13.59	13.65	9.30

## Methods & Assistance Program (MAP) Results

	<u>2011</u>	<u>2013</u>	<u>2015</u>
Governance	EXCEEDS	EXCEEDS	MEETS ALL
Taxpayer Assistance	EXCEEDS	EXCEEDS	MEETS ALL
Operating Procedures	EXCEEDS	EXCEEDS	MEETS ALL
Appraisal Standards, Procedures, and Methodology	EXCEEDS	EXCEEDS	MEETS ALL