

Bexar Appraisal District Annual Report

2020
Appraisal Year



BEXAR APPRAISAL DISTRICT

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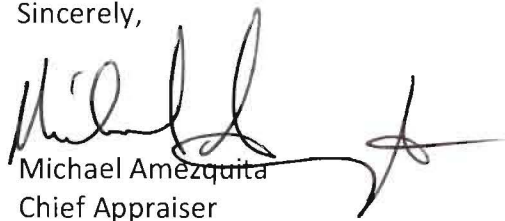
December 4, 2020

Welcome to the Annual Report of the Bexar Appraisal District for the 2020 appraisal year. This Annual Report is designed to provide statistical information, as well as summarize numerous appraisal activities and accomplishments. It is our hope that this Annual Report will allow you a greater insight into the operations of the Bexar Appraisal District.

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 with these goals in mind that we pursued and were awarded the Certificate of Excellence in Assessment Administration (CEAA) from the International Association of Assessing Officers (IAAO). I am also pleased to announce that this year we were recognized by the San Antonio Express News as the 2020 Top Workplace in San Antonio for mid-sized organizations. This recognition is particularly important to Bexar Appraisal District as it was awarded based on feedback from staff as a measure of our leadership, compensation, training, and diversity. This is the second consecutive year that we received recognition as a top workplace but the first where we were awarded the top honor.

The 2020 year provided significant challenges in light of the global pandemic caused by the novel coronavirus that causes COVID-19. The district's operation was significantly impacted at all levels of operation. The effects of the pandemic hit locally at the time that we were scheduled to send appraisal notices which resulted in the need to conduct all of our protest cycle remotely while the building was closed to the public in order to protect public health. We received a record number of protests but with the cooperation of the public, we were able to resolve the vast majority of protests remotely and through our online portal. Even with a continually changing environment, the district fulfilled its obligation to certify the appraisal roll by July 25.

Sincerely,



Michael Amézquita
Chief Appraiser



BEXAR APPRAISAL DISTRICT

Entities Served (69)

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 (23)

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



BEXAR APPRAISAL DISTRICT

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:

Robert Treviño (Chair)
Cheri Byrom (Vice-Chair)
George Torres (Secretary)
Jon Fisher
Sergio Rodriguez
Albert Uresti, MPA, Bexar County Tax Assessor-Collector

GENERAL STATISTICAL INFORMATION

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Financial Budget	\$18,657,516	\$18,261,544	\$18,948,050
Cost per Real Property Parcel	\$29.13	\$28.11	\$28.69
Bexar County Market Value	\$184,700,449,571	\$197,524,446,852	\$211,747,006,032
Number of Parcels	686,437	695,219	706,134
Residential	597,869	606,999	618,183
Commercial	42,595	42,562	42,327
Personal Property	45,103	44,780	44,591
Mineral Property	870	878	1033
Number of Personnel	157	160	161
Executive	15	15	16
Residential	53	54	53
Commercial	20	20	20
Business Personal Property	16	16	17
Customer Information & Assistance	27	29	29
Geographic Information Systems	15	15	15
Information Systems	11	11	11
Number of Exemptions			
Homestead	343,893	348,938	351,964
Over 65	128,982	133,174	137,246
Disabled Persons	11,189	10,824	10,136
Disabled Veteran Homestead	14,658	16,802	18,571
Disabled Veteran	40,975	42,295	43,349

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

BUDGET COMPARISON

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Budget Review:			
Tax Unit Levy	\$18,607,516	\$18,221,544	\$18,890,050
Interest on Investments	12,000	12,000	30,000
Sale of Data	8,000	8,000	8,000
Other Income	30,000	20,000	20,000
Total Revenue	\$18,657,516	\$18,261,544	\$18,948,050
Budget Expense:			
Operating Expense	\$3,424,329	\$2,871,272	\$3,276,099
Capital Expense	143,100	177,800	327,500
Debt Service	-	-	-
Employee Expense	11,655,257	12,159,746	12,243,556
Contract Service Expense	1,649,660	1,002,600	927,080
Information Systems	296,200	369,240	303,850
Projects Expense	788,000	980,746	1,173,764
Other Expense	10,000	9,800	12,000
A.R.B Expense	690,970	690,340	684,200
Total Expenses	\$18,657,516	\$18,261,544	\$18,948,050

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.

Districts	2020			2019			2018		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,851,261	90,728,307	\$49.01	1,813,757	88,094,531	\$48.57	1,828,083	85,562,087	\$46.80
Dallas	794,384	28,144,871	\$35.43	733,706	28,144,871	\$38.36	832,692	27,495,334	\$33.02
Tarrant	678,812	25,828,993	\$38.05	657,027	24,912,805	\$37.92	654,536	23,684,614	\$36.19
Bexar	660,386	18,948,050	\$28.69	649,586	18,261,544	\$28.11	640,483	18,657,516	\$29.13
Travis	457,993	20,193,893	\$44.09	439,803	19,486,627	\$44.31	439,748	18,827,658	\$42.81
El Paso	401,039	16,032,787	\$39.98	396,919	15,663,771	\$39.46	393,994	14,954,128	\$43.00

** 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 1st of the prior year to March 31st 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 1st of the prior year to August 31st of the appraisal year.

New Construction only includes accounts with new residences and commercial buildings. Building permits received from cities include all types of permits to include various mechanical type permits. Miscellaneous flagged inspections could include a myriad of reasons including owner requests and account corrections.

* Due to the pandemic, our offices closed to the public on March 23, 2020, and we ceased to have Walk-Ins. This year, we conducted 2,712 virtual meeting sessions, and replied to 133,389 emails since May.

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Residential			
New Home Construction	8,314	9,074	10,959
Building Permits	48,439	57,087	71,797
Misc Flagged Inspections	5,605	9,972	2,933
Known Sales	24,242	25,324	25,371
AG Inspection Checks	844	696	757
Commercial			
New Construction	334	322	343
Building Permits	6,883	4,917	5,322
Misc Flagged Inspections	842	5,341	5142
Known Sales	441	498	397
Personal Property			
Accts Created	6,159	5,391	5,040
Accts Deleted	6,596	5,755	5,455
Renditions Processed	26,138	25,096	25,792
Mobile Home Accts Created	750	818	861
Mobile Home Accts Deleted	461	505	446
GIS			
Real Accts Created	8,080	9,608	10,559
Ownership Updates	68,862	72,061	76,986
CIA			
Walk-Ins	46,586	48,935	*22,095
Calls Received	160,247	164,092	213,686
Exemptions Processed	30,167	30,198	27,739

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 15th 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 15th, 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 certain properties. Eligibility for 2018 and prior was: 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. For 2019, eligibility did not require a homestead be granted. For 2020, all properties were eligible to protest via the online portal.

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Value Notices Sent	558,151	590,717	594,724
Personal Property	19,830	23,688	19,818
Commercial	29,345	28,775	28,048
Residential	508,976	538,254	546,858
 Protests Received			
Count	107,744	117,165	130,780
Noticed Market Value	\$81,190,390,257	\$88,571,288,881	\$107,132,684,587

APPEALS DATA (cont)

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Online Protests			
Count	9,766	11,544	26,360
Noticed Value	\$2,645,736,210	\$3,187,266,068	\$19,616,382,778
Protests Received by Department			
<u>Commercial</u>			
Count	19,513	19,576	21,199
Noticed Value	\$55,018,113,848	\$58,841,642,850	\$73,081,746,399
<u>Personal Property</u>			
Count	3,863	3,987	4,660
Noticed Value	\$6,660,734,490	\$7,255,229,118	\$7,828,005,723
<u>Residential</u>			
Count	84,368	93,602	104,921
Noticed Value	\$19,511,541,919	\$22,474,416,913	\$26,222,932,465
Agent vs Owner Protests			
<u>Agent</u>			
Count	63,093	65,854	76,884
Noticed Value	\$68,909,565,012	\$73,161,354,468	\$90,350,861,157
<u>Owner</u>			
Count	44,651	51,311	53,896
Noticed Value	\$12,280,825,245	\$15,409,934,413	\$16,781,823,430
Protest Status			
<u>Informal Agreements</u>			
Count	72,850	84,333	97,944
Noticed Value	\$29,860,345,036	\$37,396,094,712	\$41,272,129,942
<u>ARB Orders</u>			
Count	17,655	13,962	16,291
Noticed Value	\$44,931,250,417	\$43,968,026,833	\$56,730,353,426
<u>Withdrawn/No Show</u>			
Count	16,857	18,208	15,409
Noticed Value	\$6,178,389,444	\$6,623,880,421	\$5,975,160,644

APPEALS DATA (cont)

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Arbitrations Filed			
Count	263	261	191
ARB Value	\$306,214,315	\$334,686,315	\$247,965,316
SOAHs Filed			
Count	1	0	0
ARB Value	\$1,005,000	\$0	\$0
Lawsuits Filed			
(As of 12-2-2020)			
Count	1,440	1,355	1,196
ARB Value	\$25,266,619,152	\$27,769,920,934	\$26,591,339,819

** 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 30th 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 2018 appraisal year. We are currently undergoing a PVS for 2020.

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. A 'MEETS ALL' determination is for a total point score of 100. We are currently beginning the process for a MAP Review of 2021.

Property Value Study (PVS) Results

	<u>2014</u>	<u>2016</u>	<u>2018</u>
Median Level of Appraisal	0.96	0.99	0.99
Coefficient of Dispersion	9.3	7.24	8.3

Methods & Assistance Program (MAP) Results

	<u>2015</u>	<u>2017</u>	<u>2019</u>
Governance	MEETS ALL	MEETS ALL	MEETS ALL
Taxpayer Assistance	MEETS ALL	MEETS ALL	MEETS ALL
Operating Procedures	MEETS ALL	MEETS ALL	MEETS ALL
Appraisal Standards, Procedures, and Methodology	MEETS ALL	MEETS ALL	MEETS ALL