



# **Bexar Appraisal District Annual Report**

2021  
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

December 6, 2021

Welcome to the Annual Report of the Bexar Appraisal District for the 2021 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 we were recognized by the San Antonio Express News as a 2021 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 third consecutive year that we received recognition as a top workplace in San Antonio.

The 2021 year continued to provide significant challenges due to the global pandemic caused by the novel coronavirus that causes COVID-19. Even though all levels of operation were affected, the district persevered by evolving our processes to ensure public safety and satisfaction. Though our method of public contact was altered from the norm, we were able to resolve the vast majority of protests remotely and through our online portal certifying the appraisal roll by July 25, and have continued to provide excellent public service.

Sincerely,

Michael Amezquita  
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 (27)

Alamo Community College	Clearwater Creek Special Improvement District
Bexar County Emergency District #1	Crosswinds at South Lake Special Improvement District
Bexar County Emergency District #2	Gates Special Improvement District
Bexar County Emergency District #3	Lemon Creek Special Improvement District
Bexar County Emergency District #4	Redbird Ranch FWSD Number 2
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	Stolte Ranch Special Improvement District
Bexar County Emergency District #8	Talley Road Special Improvement District
Bexar County Emergency District #10	Tres Laurels Special Improvement District
Bexar County Emergency District #11	University Health System
Bexar County Emergency District #12	Westpointe Special Improvement District
Briggs Ranch Special Improvement District	Westside 211 Public Improvement District
Cibolo Canyon Special Improvement District	



# 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)  
Trish DeBerry, Commissioner, Precinct 3  
Jon Fisher  
Albert Uresti, MPA, Bexar County Tax Assessor-Collector

# GENERAL STATISTICAL INFORMATION

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Financial Budget</b>	\$18,261,544	\$18,948,050	\$18,841,892
<b>Cost per Real Property Parcel</b>	\$28.11	\$28.69	\$27.86
<b>Bexar County Market Value</b>	\$197,524,446,852	\$211,747,006,032	\$223,707,087,122
<b>Number of Parcels</b>	695,219	706,134	720,977
Residential	606,999	618,183	634,026
Commercial	42,562	42,327	42,298
Personal Property	44,780	44,591	43,740
Mineral Property	878	1033	913
<b>Number of Personnel</b>	160	161	161
Executive	15	16	16
Residential	54	53	52
Commercial	20	20	19
Business Personal Property	16	17	17
Customer Information & Assistance	29	29	31
Geographic Information Systems	15	15	16
Information Systems	11	11	10
<b>Number of Exemptions</b>			
Homestead	348,938	351,964	361,400
Over 65	133,174	137,246	142,336
Disabled Persons	10,824	10,136	9,589
Disabled Veteran Homestead	16,802	18,571	21,197
Disabled Veteran	42,295	43,349	44,065

\*\* 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>2019</u>	<u>2020</u>	<u>2021</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$18,221,544	\$18,890,050	\$18,793,892
Interest on Investments	12,000	30,000	20,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	20,000	20,000
Total Revenue	\$18,261,544	\$18,948,050	\$18,841,892
<b>Budget Expense:</b>			
Operating Expense	\$2,871,272	\$3,276,099	\$3,198,552
Capital Expense	177,800	327,500	197,500
Debt Service	-	-	-
Employee Expense	12,159,746	12,243,556	12,305,205
Contract Service Expense	1,002,600	927,080	1,110,110
Information Systems	369,240	303,850	360,100
Projects Expense	980,746	1,173,764	910,000
Other Expense	9,800	12,000	12,000
A.R.B Expense	690,340	684,200	748,425
Total Expenses	\$18,261,544	\$18,948,050	\$18,841,892

## 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	2021			2020			2019		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,877,176	93,018,564	\$49.55	1,851,261	90,728,307	\$49.01	1,813,757	88,094,531	\$48.57
Dallas	840,000	29,369,242	\$34.96	794,384	28,144,871	\$35.43	733,706	28,144,871	\$38.36
Tarrant	686,902	25,592,687	\$37.26	678,812	25,828,993	\$38.05	657,027	24,912,805	\$37.92
<b>Bexar</b>	<b>676,352</b>	<b>18,841,892</b>	<b>\$27.86</b>	<b>660,386</b>	<b>18,948,050</b>	<b>\$28.69</b>	<b>649,586</b>	<b>18,261,544</b>	<b>\$28.11</b>
Travis	449,059	20,193,893	\$44.97	457,993	20,193,893	\$44.09	439,803	19,486,627	\$44.31
El Paso	412,042	18,037,132	\$43.77	401,039	16,032,787	\$39.98	396,919	15,663,771	\$39.46

\*\* 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. 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 opened for limited services June 1, 2021 and have had 7,554 walk-ins. We conducted 4,162 virtual meeting sessions, and replied to 143,298 emails since May.

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Residential</b>			
New Home Construction	9,074	10,959	13,225
Building Permits	57,087	71,797	70,369
Misc Flagged Inspections	9,972	2,933	2,896
Known Sales	25,324	25,371	31,051
AG Inspection Checks	696	757	753
Mobile Home Accts Created	818	861	949
Mobile Home Accts Deleted	505	446	478
<b>Commercial</b>			
New Construction	322	343	326
Building Permits	4,917	5,322	3,857
Misc Flagged Inspections	5,341	5142	455
Known Sales	498	397	385
<b>Personal Property</b>			
Accts Created	5,391	5,040	4,515
Accts Deleted	5,755	5,455	5,448
Renditions Processed	25,096	25,792	22,406
<b>GIS</b>			
Real Accts Created	9,608	10,559	16,908
Ownership Updates	72,061	76,986	83,414
<b>CIA</b>			
Walk-Ins	48,935	22,095	*7,554
Calls Received	164,092	213,686	214,819
Exemptions Processed	30,198	27,739	30,372



## 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 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. As of 2020, all properties were eligible to protest via the online portal.

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Value Notices Sent</b>	590,717	594,724	623,700
Personal Property	23,688	19,818	17,957
Commercial	28,775	28,048	18,962
Residential	538,254	546,858	586,781
 <b>Protests Received</b>			
Count	117,165	130,780	136,386
Noticed Market Value	\$88,571,288,881	\$107,132,684,587	\$95,520,823,651

## APPEALS DATA (cont)

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Online Protests</b>			
Count	11,544	26,360	29,104
Noticed Value	\$3,187,266,068	\$19,616,382,778	\$11,561,177,364
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	19,576	21,199	17,998
Noticed Value	\$58,841,642,850	\$73,081,746,399	\$58,892,598,749
<u>Personal Property</u>			
Count	3,987	4,660	4,230
Noticed Value	\$7,255,229,118	\$7,828,005,723	\$7,002,641,467
<u>Residential</u>			
Count	93,602	104,921	114,158
Noticed Value	\$22,474,416,913	\$26,222,932,465	\$29,625,583,435
<b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	65,854	76,884	80,711
Noticed Value	\$73,161,354,468	\$90,350,861,157	\$78,651,604,389
<u>Owner</u>			
Count	51,311	53,896	55,675
Noticed Value	\$15,409,934,413	\$16,781,823,430	\$16,869,219,262
<b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	84,333	97,944	103,597
Noticed Value	\$37,396,094,712	\$41,272,129,942	\$49,033,857,485
<u>ARB Orders</u>			
Count	13,962	16,291	14,943
Noticed Value	\$43,968,026,833	\$56,730,353,426	\$39,608,994,620
<u>Withdrawn/No Show</u>			
Count	18,208	15,409	17,142
Noticed Value	\$6,623,880,421	\$5,975,160,644	\$6,552,637,191

## APPEALS DATA (cont)

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Arbitrations Filed</b>			
Count	261	191	235
ARB Value	\$334,686,315	\$247,965,316	\$295,167,026
<b>SOAHs Filed</b>			
Count	0	0	0
ARB Value	\$0	\$0	\$0
<b>Lawsuits Filed</b>			
(As of 12-3-2021)			
Count	1,355	1,196	995
ARB Value	\$27,769,920,934	\$26,591,339,819	\$18,168,345,859

\*\* 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 2020 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. A 'MEETS ALL' determination is for a total point score of 100. A MAP Review was conducted for the 2021 appraisal year. The final results will not be released until January, 2022.

## Property Value Study (PVS) Results

	<u>2016</u>	<u>2018</u>	<u>2020</u>
Median Level of Appraisal	0.99	0.99	0.99
Coefficient of Dispersion	7.24	8.3	9.67

## Methods & Assistance Program (MAP) Results

	<u>2017</u>	<u>2019</u>	<u>2021</u>
Governance	MEETS ALL	MEETS ALL	Not Available
Taxpayer Assistance	MEETS ALL	MEETS ALL	Not Available
Operating Procedures	MEETS ALL	MEETS ALL	Not Available
Appraisal Standards, Procedures, and Methodology	MEETS ALL	MEETS ALL	Not Available

# LEGISLATIVE ACTION

The 87<sup>th</sup> Texas Legislation met in 2021 and bills were passed that have an effect on the operations of the Bexar Appraisal District. Significant Bills include the following:

- **HB 115** Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals
- **HB 295** Relating to the provision of funding for indigent defense services.
- **HB 368** Relating to the issuance of a driver's license to a state legislator or prosecutor that includes an alternative to the license holder's residence address
- **HB 988** Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest
- **HB 1082** Relating to the availability of personal information of an elected public officer
- **HB 1090** Relating to the appraisal for ad valorem tax purposes of property that was erroneously omitted from an appraisal roll in a previous year
- **HB 1118** Relating to state agency and local government compliance with cybersecurity training requirements
- **HB 1154** Relating to the requirement that certain political subdivisions cause certain information to be posted on an Internet website
- **HB 1197** Relating to the period for which certain land owned by a religious organization for the purpose of expanding a place of religious worship or constructing a new place of religious worship may be exempted from ad valorem taxation
- **HB 1410** Relating to the provision of parks and recreational facilities by water districts
- **HB 1475** Relating to municipal board of adjustment zoning variances based on unnecessary hardship
- **HB 1493** Relating to the use of an entity name that falsely implies governmental affiliation.
- **HB 1525** Relating to the public school finance system.
- **HB 1560** Relating to the continuation and functions of the Texas Department of Licensing and Regulation.
- **HB 1564** Relating to the appointment of a receivership for and disposition of certain platted lots that are abandoned, unoccupied, and undeveloped in certain counties
- **HB 1869** Relating to the definition of debt for the purposes of calculating certain ad valorem tax rates of a taxing unit
- **HB 1900** Relating to municipalities and counties that adopt budgets that defund law enforcement agencies.
- **HB 2429** Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate.
- **HB 2535** Relating to the appraisal for ad valorem tax purposes of real property that includes improvements used for the noncommercial production of food for personal consumption.
- **HB 2723** Relating to public notice of the availability on the Internet of property-tax-related information.
- **HB 2941** Relating to the appointment of appraisal review board members.
- **HB 3115** Relating to the release of a judgment lien on homestead property.
- **HB 3514** Relating to the functions of the Texas Department of Motor Vehicles; authorizing a penalty.
- **HB 3607** Relating to nonsubstantive additions to, revisions of, and corrections in enacted codes, to the nonsubstantive codification or disposition of various laws omitted from enacted codes, and to conforming codifications enacted by the 86th Legislature to other Acts of that legislature.
- **HB 3610** Relating to the applicability of certain laws to open-enrollment charter schools.
- **HB 3629** Relating to the date a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person or disabled veteran expires.

- **HB 3786** Relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically.
- **HB 3788** Relating to the training and education of appraisal review board members.
- **HB 3833** Relating to the additional ad valorem tax and interest imposed as a result of a change in the use of certain land.
- **HB 3971** Relating to the appraisal for ad valorem tax purposes of residential real property located in a designated historic district.
- **HJR 99** Proposing a constitutional amendment authorizing a county to finance the development or redevelopment of unproductive, underdeveloped, or blighted areas in the county; authorizing the issuance of bonds and notes
- **HJR 125** Proposing a constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years of age or older at the time of the person's death.
- **SB 23** Relating to an election to approve a reduction or reallocation of funding or resources for certain county law enforcement agencies.
- **SB 56** Relating to the availability of personal information of a current or former federal prosecutor or public defender
- **SB 63** Relating to the system for appraising property for ad valorem tax purposes
- **SB 113** Relating to community land trusts
- **SB 186** Relating to the authority of a county to issue bonds to restore or maintain a county courthouse
- **SB 334** Relating to disclosure under the public information law of certain records of an appraisal district
- **SB 604** Relating to bonds issued by and the dissolution of municipal management districts
- **SB 611** Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty
- **SB 725** Relating to the qualification of land for appraisal for ad valorem tax purposes as agricultural land and the liability for the additional tax imposed on such land if the use of the land changes as a result of a condemnation
- **SB 742** Relating to installment payments of ad valorem taxes on property in a disaster area
- **SB 794** Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran
- **SB 841** Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions.
- **SB 916** Relating to information regarding certain noncompliance by an appraisal district in the Texas Department of Licensing and Regulation records of a professional property tax appraiser serving as chief appraiser for the district
- **SB 1088** Relating to the applicability of provisions entitling certain lessees to receive a copy of a notice of appraised value delivered to a property owner by the chief appraiser of an appraisal district.
- **SB 1134** Relating to address confidentiality on certain documents for certain federal officials and family members of certain federal officials or federal or state court judges.
- **SB 1225** Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law
- **SB 1245** Relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values.
- **SB 1257** Relating to the information required to be provided by the chief appraiser of an appraisal district to the comptroller in connection with the comptroller's central registry of reinvestment zones designated and ad valorem tax abatement agreements executed under the Property Redevelopment and Tax Abatement Act.

- **SB 1315** Relating to the determination that certain property is used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce for purposes of the application of certain ad valorem tax laws.
- **SB 1357** Relating to deadlines associated with proposing and adopting a budget for certain counties.
- **SB 1421** Relating to the correction of an ad valorem tax appraisal roll and related appraisal records.
- **SB 1427** Relating to the applicability of the temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.
- **SB 1438** Relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit.
- **SB 1449** Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.
- **SB 1679** Relating to the creation of an urban land bank by certain municipalities
- **SB 1764** Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.
- **SB 1854** Relating to an appeal through binding arbitration of an appraisal review board order determining a protest concerning a residence homestead for which the property owner has elected to defer the collection of ad valorem taxes.
- **SB 1919** Relating to the authority of a property owner to participate by videoconference at a protest hearing by an appraisal review board.
- **SJR 35** Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty

#### **Second Special Session:**

- **SB 8** Relating to the authority of a person who acquires a residence homestead to receive an ad valorem tax exemption for the homestead in the year in which the property is acquired and to the protection of school districts against the resulting loss in revenue.
- **SB 12** Relating to the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead of an individual who is elderly or disabled to reflect any reduction from the preceding tax year in the district's maximum compressed rate and to the protection of school districts against the resulting loss in local revenue.
- **SJR2** Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead.

#### **Third Special Session:**

- **SB 1** Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against the resulting loss in local revenue.
- **SJR 2** Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes.