



# **Bexar Appraisal District Annual Report**

2022  
Appraisal Year



# BEXAR APPRAISAL DISTRICT

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Welcome to the Annual Report of the Bexar Appraisal District for the 2022 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 committed to promoting professionalism and ensuring public trust in the valuation profession.** We are dedicated 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 2022 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 fourth consecutive year that we received recognition as a top workplace in San Antonio.

The 2022 year showed the highest increases in market value in recent history due to the vibrancy of the real estate market. Correspondingly, the district experienced the highest number of protests and public contact ever recorded. Even though all levels of operation were affected by the volume, the district persevered by evolving our processes to ensure that the demands of the public and taxing units were met. We were able to certify the appraisal roll by July 25, and have continued to provide excellent public service despite the challenges faced.

Sincerely,

  
Michael Amezcua  
Chief Appraiser



# BEXAR APPRAISAL DISTRICT

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## Entities Served (71)

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 (29)

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	Landon Ridge Special Improvement District
Bexar County Emergency District #4	Lemon Creek Special Improvement District
Bexar County Emergency District #5	Redbird Ranch FWSD Number 2
Bexar County Emergency District #6	San Antonio Municipal Utility District #1
Bexar County Emergency District #7	San Antonio River Authority
Bexar County Emergency District #8	Stolte Ranch Special Improvement District
Bexar County Emergency District #9	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

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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)  
Trish Deberry (Vice-Chair)  
Jon Fisher (Secretary)  
Adriana Rocha Garcia - Councilwoman, District 4  
Dave Gannon  
Albert Uresti, MPA, Bexar County Tax Assessor-Collector

# GENERAL STATISTICAL INFORMATION

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Financial Budget</b>	\$18,948,050	\$18,841,892	\$20,238,268
<b>Cost per Real Property Parcel</b>	\$28.69	\$27.86	\$29.24
<b>Bexar County Market Value</b>	\$211,747,006,032	\$223,707,087,122	\$270,076,627,911
<b>Number of Parcels</b>	706,134	720,977	737,787
Residential	618,183	634,026	650,583
Commercial	42,327	42,298	42,157
Personal Property	44,591	43,740	44,153
Mineral Property	1033	913	894
<b>Number of Personnel</b>	161	161	167
Executive	16	16	16
Residential	53	52	55
Commercial	20	19	19
Business Personal Property	17	17	16
Customer Information & Assistance	29	31	35
Geographic Information Systems	15	16	16
Information Systems	11	10	10
<b>Number of Exemptions</b>			
Homestead	351,964	361,400	372,853
Over 65	137,246	142,336	146,879
Disabled Persons	10,136	9,589	9,204
Disabled Veteran Homestead	18,571	21,197	23,856
Disabled Veteran	43,349	44,065	44,288

\*\* 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>2020</u>	<u>2021</u>	<u>2022</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$18,890,050	\$18,793,892	\$20,190,268
Interest on Investments	30,000	20,000	20,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	20,000	20,000
Total Revenue	\$18,948,050	\$18,841,892	\$20,238,268
<b>Budget Expense:</b>			
Operating Expense	\$3,276,099	\$3,198,552	\$3,358,958
Capital Expense	327,500	197,500	121,500
Debt Service	-	-	-
Employee Expense	12,243,556	12,305,205	13,053,765
Contract Service Expense	927,080	1,110,110	1,341,510
Information Systems	303,850	360,100	511,900
Projects Expense	1,173,764	910,000	1,085,210
Other Expense	12,000	12,000	12,000
A.R.B Expense	684,200	748,425	753,425
Total Expenses	\$18,948,050	\$18,841,892	\$20,238,268

## 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	2022			2021			2020		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,526,983	94,872,473	\$62.13	1,507,834	93,018,564	\$61.69	1,483,376	90,728,307	\$61.16
Dallas	745,851	29,324,671	\$39.32	742,057	29,369,242	\$39.58	737,140	28,144,871	\$38.18
Tarrant	710,000	26,790,117	\$37.73	686,902	25,592,687	\$37.26	678,812	25,828,993	\$38.05
<b>Bexar</b>	<b>692,246</b>	<b>20,238,268</b>	<b>\$29.24</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>
Travis	471,299	22,786,110	\$48.35	463,618	20,193,893	\$43.56	457,993	20,193,893	\$44.09

\*\* 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. We reopened for limited services June 1, 2021 by appointment.

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Residential</b>			
New Home Construction	10,959	13,225	15,880
Building Permits	71,797	70,369	64,534
Misc Flagged Inspections	2,933	2,896	4,181
Known Sales	25,371	31,051	32,389
AG Inspection Checks	757	753	845
Mobile Home Accts Created	861	949	820
Mobile Home Accts Deleted	446	478	506
<b>Commercial</b>			
New Construction	343	326	306
Building Permits	5,322	3,857	7,480
Misc Flagged Inspections	5142	455	8678
Known Sales	397	385	697
<b>Personal Property</b>			
Accts Created	5,040	4,515	4,977
Accts Deleted	5,455	5,448	4,744
Renditions Received	25,745	24,946	24,654
<b>GIS</b>			
Real Accts Created	10,559	16,908	18,949
Ownership Updates	76,986	83,414	91,911
<b>CIA</b>			
* Walk-Ins	22,095	7,554	20,375
Calls Received	213,686	156,733	156,733
Exemptions Processed	27,739	30,372	34,440



# 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.

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Value Notices Sent</b>	594,724	623,700	714,625
Personal Property	19,818	17,957	37,293
Commercial	28,048	18,962	33,243
Residential	546,858	586,781	644,089
 <b>Protests Received</b>			
Count	130,780	136,386	178,557
Noticed Market Value	\$107,132,684,587	\$95,520,823,651	\$124,393,399,597
 <b>Online Protests</b>			
Count	26,360	29,104	43,952
Noticed Value	\$19,616,382,778	\$11,561,177,364	\$17,940,366,216

## APPEALS DATA (cont)

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	21,199	17,998	20,488
Noticed Value	\$73,081,746,399	\$58,892,598,749	\$69,616,628,887
<u>Personal Property</u>			
Count	4,660	4,230	4,167
Noticed Value	\$7,828,005,723	\$7,002,641,467	\$7,633,446,775
<u>Residential</u>			
Count	104,921	114,158	153,902
Noticed Value	\$26,222,932,465	\$29,625,583,435	\$47,143,323,935
<b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	76,884	80,711	94,569
Noticed Value	\$90,350,861,157	\$78,651,604,389	\$94,751,873,710
<u>Owner</u>			
Count	53,896	55,675	83,988
Noticed Value	\$16,781,823,430	\$16,869,219,262	\$29,641,525,887
<b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	97,944	103,597	129,649
Noticed Value	\$41,272,129,942	\$49,033,857,485	\$56,920,345,849
<u>ARB Orders</u>			
Count	16,291	14,943	26,081
Noticed Value	\$56,730,353,426	\$39,608,994,620	\$58,707,558,471
<u>Withdrawn/No Show</u>			
Count	15,409	17,142	20,175
Noticed Value	\$5,975,160,644	\$6,552,637,191	\$7,895,308,923

## APPEALS DATA (cont)

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Arbitrations Filed</b>			
Count	191	235	447
ARB Value	\$247,965,316	\$295,167,026	\$578,587,415
<b>SOAHs Filed</b>			
Count	0	0	2
ARB Value	\$0	\$0	\$73,750,000
<b>Lawsuits Filed</b>			
	(As of 11-28-2022)		
Count	1,320	1,034	1,218
ARB Value	\$27,392,416,422	\$18,431,123,819	\$28,907,875,118

\*\* 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. We are currently undergoing a PVS for 2022.

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 2023.

## 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	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