



# **Bexar Appraisal District Annual Report**

2023  
Appraisal Year



# BEXAR APPRAISAL DISTRICT

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December 1, 2023

Welcome to the Annual Report of the Bexar Appraisal District for the 2023 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 2023 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 fifth consecutive year that we received a top workplace designation in San Antonio. We are extremely proud of this recognition!

The 2023 year showed continued increases in market value 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.

The 88<sup>th</sup> Texas Legislature enacted historic property tax relief measures that culminated in increased state mandated homestead exemption amounts for school districts and adjusted freeze ceilings for those over 65 and disabled. These, as well as tax rate compression measures, resulted in significant reductions in property tax levy for individuals despite increased valuations.

Sincerely,

Michael Amezquita  
Chief Appraiser



# BEXAR APPRAISAL DISTRICT

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## Entities Served (81)

Bexar County  
Bexar County Road & Flood

## Cities (28)

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

## Schools (17)

Alamo Heights	Floresville	Northside	South San Antonio
Boerne	Harlandale	San Antonio	Southside
Comal	Judson	Schertz-Cibolo-	Southwest
East Central	Medina Valley	Universal	
Edgewood	North East	Somerset	

## Special Districts (35)

Alamo Community College	Bexar County ED #12	Redbird Ranch FWSD Number 2
Bexar County ED #1	Briggs Ranch SID	Redbird Ranch FWSD Number 3
Bexar County ED #2	Briggs Ranch II SID	San Antonio MUD #1
Bexar County ED #3	Cibolo Canyon SID	San Antonio River Authority
Bexar County ED #4	Clearwater Creek SID	Sapphire Gove SID
Bexar County ED #5	Crosswinds at South Lake SID	Stolte Ranch SID
Bexar County ED #6	Gates SID	Talley Road SID
Bexar County ED #7	Grace Gardens SID	Tres Laurels SID
Bexar County ED #8	Landon Ridge SID	University Health System
Bexar County ED #9	Lemon Creek SID	Westpointe SID
Bexar County ED #10	Medina Stonehill SID	Westside 211 PID
Bexar County ED #11	Northlake SID	



# 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



# BEXAR APPRAISAL DISTRICT

## GENERAL STATISTICAL INFORMATION

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Financial Budget</b>	\$18,841,892	\$20,238,268	\$23,674,800
<b>Cost per Real Property Parcel</b>	\$27.86	\$29.48	\$34.01
<b>Bexar County Market Value</b>	\$223,707,087,122	\$270,076,627,911	\$306,152,129,077
<b>Number of Parcels</b>	720,977	737,787	758,004
Residential	634,026	650,583	670,145
Commercial	42,298	42,157	42,246
Personal Property	43,740	44,153	44,777
Mineral Property	913	894	836
<b>Number of Personnel</b>	161	167	186
Executive	16	16	17
Residential	52	55	62
Commercial	19	19	19
Business Personal Property	17	16	18
Customer Information & Assistance	31	35	40
Geographic Information Systems	16	16	20
Information Systems	10	10	10
<b>Number of Exemptions</b>			
Homestead	361,400	372,853	387,499
Over 65	142,336	146,879	151,101
Disabled Persons	9,589	9,204	8,743
Disabled Veteran Homestead	21,197	23,856	27,325
Disabled Veteran	44,065	44,288	45,211

\*\* 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.



# BEXAR APPRAISAL DISTRICT

## BUDGET COMPARISON

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Budget Review:</b>			
Tax Unit Levy	\$18,793,892	\$20,190,268	\$23,626,800
Interest on Investments	20,000	20,000	20,000
Sale of Data	8,000	8,000	8,000
Other Income	20,000	20,000	20,000
Total Revenue	\$18,841,892	\$20,238,268	\$23,674,800
<b>Budget Expense:</b>			
Operating Expense	\$3,198,552	\$3,358,958	\$3,588,551
Capital Expense	197,500	121,500	157,500
Debt Service	-	-	-
Employee Expense	12,305,205	13,053,765	15,669,517
Contract Service Expense	1,110,110	1,341,510	1,536,800
Information Systems	360,100	511,900	593,000
Projects Expense	910,000	1,085,210	1,364,007
Other Expense	12,000	12,000	12,000
A.R.B Expense	748,425	753,425	753,425
Total Expenses	\$18,841,892	\$20,238,268	\$23,674,800



# BEXAR APPRAISAL DISTRICT

## 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	2023			2022			2021		
	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel	Real Parcels	Annual Budget	Cost/Real Parcel
Harris	1,530,157	99,506,291	\$65.03	1,526,983	94,872,473	\$62.13	1,507,834	93,018,564	\$61.69
Dallas	746,523	31,205,055	\$41.80	745,851	29,324,671	\$39.32	742,057	29,369,242	\$39.58
Tarrant	696,589	28,631,389	\$41.10	710,000	26,790,117	\$37.73	686,902	25,592,687	\$37.26
<b>Bexar</b>	<b>696,092</b>	<b>23,674,800</b>	<b>\$34.01</b>	<b>686,567</b>	<b>20,238,268</b>	<b>\$29.48</b>	<b>676,352</b>	<b>18,841,892</b>	<b>\$27.86</b>
Travis	470,953	25,683,866	\$54.54	471,299	22,786,110	\$48.35	463,618	20,193,893	\$43.56

\*\* 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.



# BEXAR APPRAISAL DISTRICT

## 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>2021</u>	<u>2022</u>	<u>2023</u>
<b>Residential</b>			
New Home Construction	13,225	15,880	13,820
Building Permits	70,369	64,534	67,111
Misc. Flagged Inspections	2,896	4,181	4,766
Known Sales	31,051	32,389	25,781
AG Inspection Checks	753	845	884
Mobile Home Accts Created	949	820	799
Mobile Home Accts Deleted	478	506	374
<b>Commercial</b>			
New Construction	326	306	347
Building Permits	3,857	7,480	7,826
Misc. Flagged Inspections	455	8678	7676
Known Sales	385	697	556
<b>Personal Property</b>			
Accts Created	4,515	4,977	5,331
Accts Deleted	5,448	4,744	4,897
Renditions Received	24,946	24,654	25,745
<b>GIS</b>			
Real Accts Created	16,908	18,949	20,893
Ownership Updates	83,414	91,911	98,307
<b>CIA</b>			
Walk-Ins	7,554	20,375	35,103
Calls Received	156,733	156,733	159,447
Exemptions Processed	30,372	34,440	26,634





# BEXAR APPRAISAL DISTRICT

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## 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>2021</u>	<u>2022</u>	<u>2023</u>
<b>Value Notices Sent</b>	623,700	714,625	686,042
Personal Property	17,957	37,293	17,387
Commercial	18,962	33,243	31,030
Residential	586,781	644,089	637,625
<b>Protests Received</b>			
Count	136,386	178,557	199,589
Noticed Market Value	\$95,520,823,651	\$124,393,399,597	\$147,429,774,274



# BEXAR APPRAISAL DISTRICT

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## Online Protests

Count	29,104	43,952	47,523
Noticed Value	\$11,561,177,364	\$17,940,366,216	\$24,946,256,044



# BEXAR APPRAISAL DISTRICT

## APPEALS DATA (cont.)

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Protests Received by Department</b>			
<u>Commercial</u>			
Count	17,998	20,488	21,934
Noticed Value	\$58,892,598,749	\$69,616,628,887	\$80,582,008,198
<u>Personal Property</u>			
Count	4,230	4,167	4,265
Noticed Value	\$7,002,641,467	\$7,633,446,775	\$9,292,930,904
<u>Residential</u>			
Count	114,158	153,902	173,390
Noticed Value	\$29,625,583,435	\$47,143,323,935	\$57,554,835,172
<b>Agent vs Owner Protests</b>			
<u>Agent</u>			
Count	80,711	94,569	114,552
Noticed Value	\$78,651,604,389	\$94,751,873,710	\$114,297,658,790
<u>Owner</u>			
Count	55,675	83,988	85,037
Noticed Value	\$16,869,219,262	\$29,641,525,887	\$33,132,115,484
<b>Protest Status</b>			
<u>Informal Agreements</u>			
Count	103,597	129,649	141,818
Noticed Value	\$49,033,857,485	\$56,920,345,849	\$63,930,557,940
<u>ARB Orders</u>			
Count	14,943	26,081	27,847
Noticed Value	\$39,608,994,620	\$58,707,558,471	\$71,352,027,228
<u>Withdrawn/No Show</u>			
Count	17,142	20,175	21,765
Noticed Value	\$6,552,637,191	\$7,895,308,923	\$9,480,462,165



# BEXAR APPRAISAL DISTRICT

## APPEALS DATA (cont.)

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Arbitrations Filed</b>			
Count	235	447	785
ARB Value	\$295,167,026	\$578,587,415	\$963,200,581
<b>SOAHs Filed</b>			
Count	0	2	21
ARB Value	\$0	\$73,750,000	\$185,535,590
<b>Lawsuits Filed</b>			
	(As of 12-5-2023)		
Count	1,045	1,296	1,680
ARB Value	\$18,483,093,899	\$29,652,558,142	\$37,770,440,401

\*\* 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.



# BEXAR APPRAISAL DISTRICT

## 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 2022 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 2023 appraisal year. The final results will not be released until January, 2024.

### Property Value Study (PVS) Results

	<u>2018</u>	<u>2020</u>	<u>2023</u>
Median Level of Appraisal	0.99	0.99	0.99
Coefficient of Dispersion	8.3	9.67	9.35

### Methods & Assistance Program (MAP) Results

	<u>2019</u>	<u>2021</u>	<u>2023</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



# BEXAR APPRAISAL DISTRICT

## LEGISLATIVE ACTION

The 88th Texas Legislature met in 2023. The following bills were significant to the operation of the Bexar Appraisal District:

Bill Number	Caption
HB5	Relating to agreements authorizing a limitation on taxable value of certain property to provide for the creation of jobs and the generation of state and local tax revenue; authorizing fees; authorizing penalties.
HB207	Relating to the exclusion of certain conveyances from classification as sham or pretended sales.
HB260	Relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes.
HB456	Relating to an exemption from ad valorem taxation of certain royalty interests owned by a charitable organization.
HB796	Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.
HB1161	Relating to the confidentiality of home address information for victims of child abduction and to the administration of the address confidentiality program by the office of the attorney general.
HB1228	Relating to the right of a property owner or the owner's agent to receive on request a copy of the information used to appraise the owner's property for ad valorem tax purposes.
HB1285	Relating to the duties of the taxpayer liaison officer of an appraisal district.
HB1526	Relating to parkland dedication for property development by certain municipalities; authorizing a fee.
HB1911	Relating to the confidentiality of home address information in ad valorem tax appraisal records of a current or former employee or contract staff member of a university health care provider at certain correctional facilities.
HB2121	Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.
HB2354	Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a surviving spouse or surviving child.
HB2453	Relating to the issuance of a digital occupational licens by a state agency, county, or municipality.
HB2488	Relating to the burden of proof in a trial de novo appeal of the appraised value of property.
HB2815	Relating to the powers, authorities, duties, and responsibilities of certain conservation and reclamation districts and to notice a person who proposes to sell or convey real property located in any of certain conservation and reclamation districts must provide to a prospective purchaser of that property.
HB2816	Relating to notice provided to purchasers of property and information filed with the county clerk by certain special districts.



# BEXAR APPRAISAL DISTRICT

## LEGISLATIVE ACTION (cont.)

Bill Number	Caption
HB2947	Relating to the definition of agricultural operations.
HB3207	Relating to the composition of the agricultural advisory board of an appraisal district.
HB3273	Relating to public notice of the availability on the Internet of property-tax-related information.
HB3743	Relating to the Texas Department of Licensing and Regulation; expanding authority to adopt fees.
HB4057	Relating to the inclusion of a property in a conservation district by certain municipalities.
HB4077	Relating to the procedure for qualifying for an exemption from ad valorem taxation of the residence homestead of an elderly person.
HB4101	Relating to the matters that may be the subject of limited binding arbitration to compel compliance with procedural requirements related to protests before appraisal review boards.
HB4250	Relating to the right of the clerk of a court to deduct from the amount of the excess proceeds from an ad valorem tax sale of property the cost of postage for sending to the former owner of the property a notice of the owner's right to
HB4456	Relating to the calculation of the no-new-revenue maintenance and operations rate for school districts.
HB4504	Relating to the non-substantive revision of certain provisions of the Code of Criminal Procedure, including conforming amendments.
HB4559	Relating to the application of statutes that classify political subdivisions according to population.
HB4595	Relating to non-substantive additions to, revisions of, and corrections in enacted codes and to the non-substantive codification or disposition of various laws omitted from enacted codes.
HB4645	Relating to the exemption from ad valorem taxation of certain property used to provide low-income or moderate-income housing.
SB59	Relating to notice of water and wastewater requirements for the foreclosure sale of residential properties by certain political subdivisions.
SB62	Relating to posting certain documents and information related to certain real property sales on a county's Internet website.
SB232	Relating to the removal from office of an officer of a political subdivision for commission of certain criminal offenses.
SB539	Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien on the individual's residence homestead is listed on the delinquent tax roll of a taxing unit.
SB617	Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.
SB719	Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in a foster or adoptive home.



# BEXAR APPRAISAL DISTRICT

## LEGISLATIVE ACTION (cont.)

Bill Number	Caption
SB818	Relating to the disposition of real property interests by navigation districts and port authorities.
SB870	Relating to certain Title IV-D cases and other cases with respect to child support or Title IV-D agency services and to practices and procedures for the operation of the Title IV-D agency.
SB1145	Relating to an exemption from ad valorem taxation of real property used to operate a child-care facility.
SB1191	Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.
SB1371	Relating to the regulation of consumer credit transactions and the regulatory authority of the consumer credit commissioner; changing a fee.
SB1381	Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value.
SB1525	Relating to the confidentiality of certain home address information in property tax appraisal records.
SB1801	Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.
SB1999	Relating to the calculation of the unused increment rate of a taxing unit.
SB2091	Relating to the authority of a taxing unit to sell certain seized or foreclosed property to an owner of an abutting property without conducting a public sale.
SB2289	Relating to the authority of a peace officer to apprehend a person for emergency detention and the authority of certain facilities and professionals to temporarily detain a person with mental illness.
SB2350	Relating to the voter-approval tax rate used to calculate the unused increment rate of a taxing unit for ad valorem tax purposes.
SB2355	Relating to the appeal of certain ad valorem tax determinations through binding arbitration.
SJR64	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property used to operate a child-care facility.
SJR87	Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain tangible personal property held by a manufacturer of medical or biomedical products.





# BEXAR APPRAISAL DISTRICT

## LEGISLATIVE ACTION (cont.)

*Second Special Session:*

Bill Number	Caption
SB2	Relating to providing property tax relief through the public-school finance system, exemptions, limitations on appraisals and taxes, and property tax administration; authorizing the imposition of a fee.
HJR2	Proposing a constitutional amendment to authorize the legislature to establish a temporary limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes; to increase the amount of the exemption from ad valorem taxation by a school district applicable to residence homesteads; to adjust the amount of the limitation on school district ad valorem taxes imposed on the residence homesteads of the elderly or disabled to reflect increases in certain exemption amounts; to except certain appropriations to pay for ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations; and to authorize the legislature to provide for a four-year term of office for a member of the governing body of certain appraisal entities.