

BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AMENDED AGENDA

DATE OF MEETING: June 10, 2025  
PLACE OF MEETING: 411 N. Frio St., San Antonio, TX 78207  
TIME OF MEETING: 6:00 pm

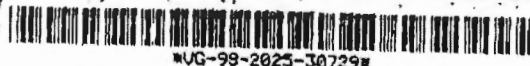
\* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO [bod@bcad.org](mailto:bod@bcad.org) NO LATER THAN 8:00 A.M. THE MORNING OF THE MEETING, OR IN PERSON BY REGISTERING BY NAME ON THE SIGN-IN SHEET BY THE DOOR OF THE MEETING. COMMENTS RECEIVED TIMELY BY EMAIL WILL BE READ INTO THE RECORD DURING THE PUBLIC COMMENT PORTION OF THE MEETING. THE BOARD OF DIRECTORS INVITES PUBLIC COMMENT; HOWEVER, THE PUBLIC MUST BE AWARE THAT A SUBJECT RAISED BY A MEMBER OF THE PUBLIC CANNOT BE DELIBERATED OR DISCUSSED BY THE BOARD IF IT IS NOT ON THE AGENDA FOR THE MEETING AT WHICH THE SUBJECT IS RAISED. DISCUSSIONS OF SPECIFIC PROPERTIES WILL NOT BE PERMITTED.

THE PUBLIC MAY ACCESS THIS MEETING AT:

<https://zoom.us/j/98091268390?pwd=3YsM51sN2lrVXuC3n1PaY2qtnVcG1R.1>

Meeting ID: 980 9126 8390

Passcode: 537354



98-99-2025-30729

AGENDA

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE MEETING OF THE BOARD OF DIRECTORS

**PROCEDURAL**

A. Meeting called to order by Dave Gannon, Chair

Recording of present directors

B. Public Comments Period (*Jimmy Saiz, Executive Assistant*)

Comments received timely by email will be read into the record at this time. Individuals wishing to address the board have three minutes to speak. The chair may grant additional time.

**ACTION ITEMS**

C. Minutes (*Jimmy Saiz, Executive Assistant*)

1. Approval of the minutes of the board meeting of May 13, 2025.

D. Investment Policy (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to approve a resolution adopting an investment policy as required by Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code.

E. Contract – Insurance Consultant (*Rogelio Sandoval, Chief Appraiser*)

The board of directors may discuss the district's insurance consultant contract proposal and/or vote to authorize the chief appraiser to enter into a contract with the said consultant.

**INFORMATION ONLY**

F. Audit Report (*Crystal Khantharoth, Finance Director*)

The district's auditors, ABIP, PC will report to the board of directors on the financial audit of Bexar Appraisal District as of December 31, 2024.

G. Bids and Proposals (*Crystal Khantharoth, Finance Director*)

The chief appraiser will inform the board of directors of the issuance of the following request for proposals for Group Medical Insurance & Vision, Life & AD&D, GTL and janitorial services.

H. Legislative Update (*Rogelio Sandoval, Chief Appraiser*)

The chief appraiser will present the board of directors a current Legislative update.

I. Circuit breaker limitations map (*Robert Bruce*)

The board of directors may discuss accounts meeting certain requirements for circuit breaker limitations.

J. Clarification on valuation process (*Erika Hitzel*)

The board of directors may discuss Bexar Appraisal District's valuation process in accordance with the Texas Property Tax Code.

K. Government relations communication (*Erika Hitzel*)

The board of directors may discuss how the district relays government relations communication to all board members.

**EXECUTIVE SESSION**

L. Adjourn to Executive Session (*Rogelio Sandoval, Chief Appraiser*)

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding Security Devices.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

### REPORTS

#### M. Chief Appraiser's Report

The board of directors will receive the following report from the chief appraiser:

1. Financial Condition (*Crystal Khantharoth, Finance Director*)
  - a. Funds investment report for March and April 2025
  - b. Statement of revenues and expenses through April 30, 2025
  - c. Designated cash funds report through April 30, 2025
2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
  - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2025 appraisal roll.
3. District Operations (*Rogelio Sandoval, Chief Appraiser*)

- a. The chief appraiser will inform the board that the district will be seeking the Open Government and Compliance Transparency Star designation issued by the Texas Comptroller of Public Accounts.

**N. Additional Reports**

The board of directors will receive the following reports:

1. Community Engagement (*Jennifer Rodriguez, Communications Director*)
2. Taxpayer Liaison (*L. Christopher White, Taxpayer Liaison*)
3. Appraisal Review Board (*Daniel George, Appraisal Review Board Chair*)

**O. Adjourn**



Rogelio Sandoval  
Chief Appraiser  
Bexar Appraisal District

*\* The Board of Directors invites comments from the public about the policies and procedures of the Bexar Appraisal District, the Appraisal Review Board or other matters within the Board's jurisdiction. If you wish to address the Board but do not speak English and cannot bring your own interpreter or have limitations due to a physical disability, please notify the Taxpayer Liaison Officer in writing at the address above at or by fax at 210-242-2451 prior to the meeting in order for arrangements to be made to accommodate your needs.*

*\*La junta de directores invita los comentarios del público acerca de las políticas y procedimientos del distrito de evaluación de Bexar, de la junta de revisión de evaluación o de otros asuntos de jurisdicción de la junta. Si usted desea dirigir a la junta, pero no habla inglés y no puede traer su propio intérprete o tiene limitaciones debido a una discapacidad física, por favor notificar al oficial de enlace del contribuyente por escrito a la dirección anterior o por fax al 210-242-2451 antes de la reunión para que se hagan arreglos y satisfacer sus exigencias.*

**FILE INFORMATION**

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BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
JUNE 10, 2025  
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**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order by Dave Gannon, Chair

Meeting called to order and recording of present directors.

**STAFF SUMMARY SHEET**

**ISSUE:** Public Comments Period

Comments received timely by email will be read into the record at this time. Individuals wishing to address the board have three minutes to speak. The chair may grant additional time.

**STAFF SUMMARY SHEET**

**ISSUE:** Minutes

1. Approval of the minutes of the board meeting of May 13, 2025.

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
MAY 13, 2025**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on May 13, 2025 at 2:00 p.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Mr. Dave Gannon, Board Chair, called the meeting to order at 2:00 pm and acknowledged the presence of the following directors:

Dr. Ralph Barksdale  
Mr. Robert Bruce  
Mr. Jon Fisher  
Councilwoman Adriana Rocha Garcia  
Ms. Erika Hizel  
Ms. Naomi Miller  
Mr. Leslie Sachanowicz  
Mr. Albert Uresti, arrived at 2:41pm

**B. Public Comments Period**

There were no members of the public present.

**C. Minutes**

Mr. Gannon asked for a motion to approve the minutes of the April 8<sup>th</sup> meeting as written. Councilwoman Garcia moved to approve the minutes. Dr. Barksdale seconded the motion which was unanimously approved.

**D. Preliminary 2026 Operating Budget**

Ms. Crystal Khantharoth, Finance Director, presented the 2026 budget with proposed expenditures of \$29,743,477 representing an increase of \$1,567,778 a 5.56% increase from 2025. Operating expenses were 14.07% of the total budget with a net projected change of \$212,188. Capital Expenses of 0.67% of the total budget with a net projected change of \$8,000. Debt service was at 0.00% of the total budget amount as the district does not have debt. Employee expenses were 6.81% of the total budget to include 8 new positions: 6 clerical and 2 appraisers with a proposed 2% compensation adjustment raising the minimum hourly wage to \$18.81 with a net projected change of \$1,026,547. Contract Services were 8.80% of the total budget to include the election expense, making it an unfunded mandate along with Litigation costs due to a 30% increase in lawsuits with a net projected decrease of \$80,300. The district reserved \$1,000,000 for the election and reallocated \$750,000. Information Systems Expenses were 2.81% of the total budget with a net projected change of \$181,648. Project Expenses were 5.77% of the total budget to include the district software programs with a net projected change of \$195,536. Other Expenses were 0.04% of the total budget. Appraisal Review Expenses were 4.03% of the total budget, this included higher certified

mailer and postage costs along with a decrease in ARB Legal Services with a net projected increase of \$24,158. The district's total proposed budget for 2026 was \$29,743,477 which translates to \$41.09 per real property parcel with an average percentage of budget refunded to entities at 3.09%.

Discussion ensued among board members.

Ms. Khantharoth confirmed that the estimated cost for the May election and runoff was \$1.7M and the actual cost was \$1.2M. The district had already paid \$837,420 leaving a balance of \$381,346.08.

General discussion continued among board members with Mr. Charles Wise, Litigation Director, regarding clarification and questions on Litigation.

Mr. Gannon asked for a motion to approve the Preliminary 2026 Operating Budget. Ms. Miller moved to approve the 2026 Operating Budget. Mr. Sachanowicz seconded the motion, which was unanimously approved.

#### **E. Board of Directors Manual**

Mr. Rogelio Sandoval, Chief Appraiser, presented to the board of directors an amendment to Article I, Section 1.7 Public Communications of the Board of Directors Manual to include:

*Comments, questions, and concerns received from a member of the public regarding a director will be forwarded to the officers of the board of directors for review.*

*Requests from a member of the public regarding data provided by the district and used by a director in any public or social forum, both in print or verbally, will be forwarded to the Records Management Officer to be processed according to the Public Information Act.*

Mr. Sachanowicz asked for clarification in the first paragraph on what type of director was being referred to. Ms. Hizel agreed that the amendment should clarify members of the board of directors.

Mr. Gannon asked for a motion to approve the Board of Directors Manual with recommendations. Councilwoman Garcia moved to approve the motion. Dr. Barksdale seconded the motion which was unanimously approved.

#### **F. Ad-hoc Building Committee**

Mr. Sandoval informed the board that the district would like members of the board to consider appointing an ad-hoc building committee.

Ms. Hizel and Mr. Bruce volunteered to be on the Ad-hoc building committee. Mr. Gannon and Dr. Barksdale also mentioned they would like to be on the committee.

This agenda item did not require a motion to be approved.

Conversation continued with Mr. Sandoval mentioning to the board about Bexar Appraisal District updating the name to Bexar Central Appraisal District. This information will be added as an agenda item for further discussion later.

## **G. Adjourn to Executive Session**

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding Security Devices.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

The board adjourned into executive session at 2:47 pm and reconvened at 3:18 pm. There was no action to be taken.

## **H. Chief Appraiser's Report**

### **1. Appraisal Records**

Mr. Tommy Allison, Chief Appraiser, presented the board with April's recap, May events, and ownership updates. A year-over-year report for Property Protest Trends was also provided to the board.

## **I. Additional Reports**

### **1. Community Engagement**

Ms. Jennifer Rodriguez, Communications Director, presented the board with Community Interaction Statistics, a Community Engagement Map, and a Community Engagement Report for the month of April.

## **2. Appraisal Review Board**

Mr. Daniel George, Appraisal Review Board Chair, presented the board with updates on ARB training. He noted late hearings will be conducted on May 27<sup>th</sup> and 28<sup>th</sup> and ARB will resume May 29<sup>th</sup>.

## **J. Adjourn**

Mr. Gannon asked for a motion to adjourn. Mr. Sachanowicz approved the motion. Mr. Bruce seconded the motion which was unanimously approved.

There being no further business, the May 13, 2025, board of directors meeting adjourned at 3:28 pm.

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Chair

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Secretary

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Date

**STAFF SUMMARY SHEET**

**ISSUE:** Investment Policy

The board of directors may discuss and/or vote to approve a resolution adopting an investment policy as required by Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code.

## ***STAFF SUMMARY SHEET***

***ISSUE:*** Annual Approval of Investment Policy

***CURRENT STATUS:***

The current Investment Policy was approved in 2024 no changes at this time. Annual approval is required in accordance with Texas Government Code, Chap. 2256.005 (e).

***STAFF RECOMMENDATION:***

There being no necessary or required changes at this time, staff recommends approval of the current Investment Policy.



**BEXAR APPRAISAL DISTRICT**

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# **Investment Policy**

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**Last Amended: 4/3/17**

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# BEXAR APPRAISAL DISTRICT INVESTMENT POLICY

## I. POLICY

It is the policy of the Bexar Appraisal District (District) that after allowing for the anticipated cash flow requirements of the District and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to District funds. The District's investment portfolio shall be designed and managed in a manner designed to maximize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- \* **Safety** and preservation of principal
- \* Maintenance of sufficient **liquidity** to meet operating needs
- \* **Public trust** from prudent investment activities
- \* Optimization of **interest earnings** on the portfolio

## II. PURPOSE

The purpose of this investment policy is to comply with Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code ("Public Funds Investment Act"), which requires each entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the District's funds.

## III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the District. These funds are accounted for in the District's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Any new fund created by the District, unless specifically exempted from this Policy by the Board of Trustees (Board) or by law.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the District by outside agencies under deferred compensation programs.

#### IV. INVESTMENT OBJECTIVES

The District shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield, expressed as optimization of interest earnings.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The District shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and maximum earnings on short-term investment of idle cash.

##### Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk – The District will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
  - Limiting investments to the safest types of investments
  - Utilizing the financial institution selected by the most current depository contract to ensure collateralization of funds
  - Utilizing local government investment pools that comply with all Texas statutes and other regulations for the allowable investment of public funds
  
- Interest Rate Risk – the District will manage the risk that the interest earnings and the market value of investments in the portfolio will not fall excessively due to changes in general interest rates by limiting the maximum maturity of the investment portfolio to 365 days. The District will, in addition,:
  - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
  - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

##### Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity.

### **Public Trust**

All participants in the District's investment process shall seek to act responsibly as custodians of the public trust. The investment officer shall avoid any transaction that might impair public confidence in the District's ability to govern effectively.

### **Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

## **V. RESPONSIBILITY AND CONTROL**

### **Delegation of Authority**

In accordance with the Texas Property Tax Code and the Public Funds Investment Act, the Board of Directors designates the Finance Director as the District's Investment Officer. An Investment Officer is authorized to execute investment transactions on behalf of the District. No person may engage in an investment transaction or the management of District funds except as provided under the terms of this Investment Policy as approved by the Board of Directors. The investment authority granted to the investing officer is effective until rescinded by the Board of Directors.

### **Quality and Capability of Investment Management**

The District shall provide periodic training in investments for the designated investment officer and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Public Funds Investment Act.

### **Training Requirement**

In accordance with the Texas Property Tax Code and the Public Funds Investment Act (Government Code, Chapter 2256.008), designated Investment Officers shall attend an investment training session not less than once in a two year period that begins on the first day of January and consists of the two consecutive fiscal years after that date and shall receive not less than 10 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment

training session shall be provided by an independent source approved by the Board of Directors. For purposes of this policy, an “independent source” from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the District may engage in an investment transaction.

The following is a list of training sources approved by the Board of Directors:

Texas Association of Assessing Officers (TAAO)  
Texas Association of Appraisal Districts (TAAD)  
Texas Association of School Business Officials (TASBO)  
University of North Texas Center for Public Management (UNTCPM)  
Texas Municipal League (TML)  
TexPool

### **Internal Controls**

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third party custodian.
- Rating changes in investments.

### **Prudence**

The standard of prudence to be applied by the Investment Officer shall be the “prudent investor” rule. This rule states that “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the District's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the District.

### **Indemnification**

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

### **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the District.

An Investment Officer of the District who has a personal business relationship with an organization seeking to sell an investment to the District shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the District shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the Board of Directors.

## **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

### **Portfolio Management**

The District currently has a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- Cash flow needs of the District require that the investment be liquidated.

### **Investments**

District funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Texas Government Code (Public Funds Investment

Act). Investment of District funds in any instrument or security not authorized for investment under the Act is prohibited. The District will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. **Authorized**

1. Obligations of the United States of America, its agencies and instrumentalities.
2. Certificates of Deposit issued by a depository institution that has its main office or a branch office in Texas. The certificate of deposit must be guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and secured by obligations in a manner and amount provided by law.
3. Money Market Mutual funds that are 1) registered and regulated by the Securities and Exchange Commission, 2) have a dollar weighted average stated maturity of 90 days or less, 3) rated AA+ by at least one nationally recognized rating service, and 4) seek to maintain a net asset value of \$1.00 per share.
4. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the Board of directors.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

II. **Not Authorized**

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

## VII. INVESTMENT PARAMETERS

### **Maximum Maturities**

The longer the maturity of investments, the greater their price volatility. Therefore, it is the District's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The District attempts to match its investments with anticipated cash flow requirements. The District will not directly invest in securities maturing more than one (1) year from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

**Diversification**

The District recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is usually controlled through portfolio diversification. Since the District has limited funds available for investment purposes, diversity is also limited. Limited diversification shall be achieved by using the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations, and
- Investing in investments with varying maturities.

The following maximum limits, by instrument, are established for the District’s total portfolio:

1. <u>U.S. Treasury Securities</u> .....	<u>100%</u>
2. <u>Certificates of Deposit</u> .....	<u>100%</u>
3. <u>Money Market Mutual Funds</u> .....	<u>100%</u>
4. <u>Authorized Pools</u> .....	<u>50%</u>

**VIII. SELECTION OF BANKS AND DEALERS**

**Depository (Section 6.09, Property Tax Code)**

At least every 4 years a Depository shall be selected through the District’s banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive proposal and evaluation of proposals will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the proposal form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

**IX. CUSTODIAL CREDIT RISK MANAGEMENT**

**Safekeeping and Custodian Agreements**

The District shall contract with a bank or banks for the safekeeping of securities either owned by the District as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the District shall be held in the District's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by the District and pledged to the District as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository bank's trust department, a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third party bank approved by the District.

### **Collateral Policy**

Consistent with the requirements of chapter 2257 of the Texas Government Code "Public Funds Collateral Act", it is the policy of the District to require full collateralization of all District funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the District may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom the District has a current custodial agreement. The Finance Director is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the District and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

### **Collateral Defined**

The District shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities
- Direct obligations of the state of Texas or its agencies and instrumentalities
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less
- A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A
- A letter of credit issued to the District by the Federal Home Loan Bank

### **Subject to Audit**

All collateral shall be subject to inspection and audit by the Finance Director or the District's independent auditors.

## **X. PERFORMANCE**

### **Performance Standards**

The District's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the District.

### **Performance Benchmark**

It is the policy of the District to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the District shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value.

## **XI. REPORTING**

### **Methods**

The Investment Officer shall prepare an investment report on, at least, a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the District to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the Board of Directors. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the District's investment portfolio with state law and the investment strategy and policy approved by the Board of Directors.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body.

### **Monitoring Market Value**

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body at least quarterly in a written report.

## **XII. INVESTMENT POLICY ADOPTION**

The District's investment policy shall be adopted by resolution of the Board of Directors. It is the District's intent to comply with state laws and regulations. The District's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the District. The Board of Directors shall make a motion stating that it will review the policy and investment strategies **annually**, approving any changes or modifications.

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF BEXAR APPRAISAL DISTRICT  
RESOLUTION NO 2025-0001**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT ADOPTING AN INVESTMENT POLICY REQUIRED BY CHAPTER 6 OF THE TEXAS PROPERTY TAX CODE AND CHAPTER 2256 OF THE TEXAS GOVERNMENT CODE

WHEREAS, the Board of Directors of the Bexar Appraisal District previously approved the Investment Policy of the Bexar Appraisal District on March 20, 2024;

WHEREAS, Section 2256.005(e) of the Texas Government Code requires the Board of Directors of the Bexar Appraisal District review the Investment Policy and Investment Strategies each year and adopt a resolution stating that it has reviewed the Investment Policy and Investment Strategies and that the written instrument attached hereto shall record any changes made to the Investment Policy or Investment Strategies;

WHEREAS, the Board of Directors of the Bexar Appraisal District has reviewed the Investment Policy approved and adopted by this Board on March 20, 2024, and finds that said Investment Policy contains the Investment Strategies of the Bexar Appraisal District, appoints the District's Finance Director as the District's Investment Officer, and that there should be no changes to said policy, strategies, or appointment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy is APPROVED and ADOPTED by the Bexar Appraisal District for all purposes and in accordance with the requirements of Chapter 6 of the Texas Property Tax Code, Chapter 2256 of the Texas Government Code, and all other applicable laws. Said Investment Policy is incorporated into this resolution herein the same if copied verbatim.

NOW, BE IT FURTHER RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy contains the Investment Strategies of the Bexar Appraisal District.

NOW, BE IT FURTHER RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Investment Policy remains unchanged from the policy approved and adopted by this Board on March 20, 2024.

DULY PASSED, ADOPTED, and APPROVED on \_\_\_\_\_.

**BEXAR APPRAISAL DISTRICT**

BY: \_\_\_\_\_  
Chairman, Board of Directors

ATTEST: \_\_\_\_\_  
Secretary, Board of Directors

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Insurance Consultant

The board of directors may discuss the district's insurance consultant contract proposal and/or vote to authorize the chief appraiser to enter into a contract with the said consultant.



**Bexar Appraisal District**

**Board of Directors  
Summary Report for Approval  
of Bids, Contracts and Agreements**

DATE: 6/10/2025

TYPE:  IFB - Invitation for Bid  
 RFP - Request for Proposal  
 Contract/Agreement

SERVICE/PRODUCT: Insurance Consultant

VENDOR NAME: William Rusteberg

CONTRACT AMOUNT: \$13,000

LOWEST BID/PROPOSAL:  Yes  
 N/A Professional Service  
 No. If not, why \_\_\_\_\_

PERIOD COVERED: June 11, 2025 - December 31, 2025

LOCAL COMPANY:  Yes

REFERENCES:  Yes

NUMBER OF BIDS: \_\_\_\_\_

CURRENT VENDOR: William Rusteberg

BUDGETED AMOUNT: \$13,000

ORIGINATING DEPT.: Executive Services

REVIEWED/APPROVED BY:

Finance Director

Chief Appraiser

[Signature]  
[Signature]

## CONSULTING AGREEMENT

Between  
William Rusteberg  
And  
Bexar Appraisal District

This Consulting Agreement ("Agreement") is made and entered into as of June 1, 2025, by and between William Rusteberg ("Consultant") and Bexar Appraisal District ("Client").

### 1. TERM

This Agreement shall commence on June 1, 2025, and shall remain in effect until completion and implementation of contract for Group Medical Insurance, Group Long Term Disability Insurance, Group Life & AD&D Insurance and Group Vision Insurance is awarded and in effect, unless sooner terminated as provided herein. "Client" may terminate this agreement at any time by written notice to "Consultant."

### 2. CONSULTING SERVICES

The intent of this Agreement is to outline the duties and responsibilities of William Rusteberg and to emphasize the importance of his commitment to make quality and timeliness of service his priority. To this end and subject to the terms and conditions of this Agreement, "Client" hereby engages William Rusteberg to act as an insurance "Consultant" on behalf of the "Client" during the term of this Agreement. Insurance consulting services will be limited to Group Medical Insurance, Group Long Term Disability Insurance, Group Life & AD&D Insurance and Group Vision Insurance. In acting in such capacity, William Rusteberg agrees to use his best efforts to provide, at the minimum, the following services to the "Client."

#### A. INSURANCE MARKETING

Prior to a policy's expiration/new inception date, "Consultant" will meet with the "Client" to develop in writing the strategy, schedule and required information for the upcoming renewal/quotation process or competitive bidding process.

"Consultant" will use his best efforts to affect the timely receipt of quotations and proposals or bids. "Consultant" will prepare in writing a comparative analysis of all quotations submitted by insurers. This written analysis will be presented, together with copies of such quotations and proposals, to the "Client" on or before date as determined by Bexar Appraisal District.

Subsequent to the "Client's" direction to place coverage and prior to the policy renewal/placement date, "Consultant" will provide the "Client" the appropriate insurance documentation. Upon receipt of the insurance policy from the insurer, "Consultant" will analyze it to determine the compliance with the coverage proposed to and accepted by the "Client." "Consultant" will then forward a complete copy of the policy to the "Client."

#### B. POLICY SYNOPSIS

"Consultant will prepare a written individual policy synopsis for each insurance contract he receives on behalf of the "Client," together with a comparison of all such policies and a recommendation for the coverage and carrier selected. "Consultant" agrees to present proposal analysis and recommendations at a regular or special called meeting of the Board of Directors of the Bexar Appraisal District.

### 3. COMPENSATION

#### A. AMOUNT OF COMPENSATION

William Rusteberg shall be entitled to receive compensation for consulting services rendered hereunder in the amount of \$13,000 (Thirteen Thousand and no cents) Mr. Rusteberg shall be paid \$6,500 at the time that the contract is entered as evidenced by its endorsement. The final payment of \$6,500 shall be made upon completion of the consulting services required by this Agreement, but no later than January 1, 2026. If the services are not completed by this deadline, the "Client" is under no obligation to make the final payment.

#### B. PROHIBITION FROM RECEIVING COMMISSIONS

"Consultant" will be compensated by "Client" for services satisfactorily performed in accordance with the requirements of this Agreement. As such, during the term of this Agreement, "Consultant" and its officers, agents and employees shall not accept or receive any commissions or payments from insurance companies, agents, or affiliates as a result of or in relation to any insurance contract awarded by the "Client" for insurance coverage as contemplated herein.

#### 4. AUTHORITY

"Consultant" is not authorized or empowered to procure, cancel, or change the terms and conditions of insurance, or to perform other services hereunder on behalf of the "Client", except as otherwise expressly provided herein, with the prior written instructions executed by the Chief Appraiser of the "Client."

#### 5. DUTY OF LOYALTY

"Consultant" understands and agrees that he owes a duty of loyalty to the "Client" for which he performs services hereunder. "Consultant" will disclose, in writing, any direct or indirect conflicts of interest he may have to the "Client" at the time such conflicts arise.

#### 6. CONFIDENTIALITY OF "CLIENT" RECORDS

"Consultant" acknowledges that all information disclosed by the "Client," or which comes to "Consultant's" attention while performing services hereunder, constitute an asset of and is proprietary to the "Client". "Consultant" further acknowledges that he has a duty to keep all of the "Client's" records strictly confidential. "Consultant" will not disclose said information or permit his employees, officers, or agents to disclose said information to any person outside of the "Consultant's" company. This provision, however, shall in no way limit the "Consultant's" ability to satisfy any governmentally required disclosure of his relationship with the "Client." The obligations of this Section shall survive the termination of this Agreement.

#### 7. EMPLOYMENT STATUS

"Consultant" will act hereunder as an independent contractor and not as an employee, agent, co-venturer, or representative of the "Client". "Consultant" recognizes that as an independent contractor, "Consultant" and his employees, officers and agent are not eligible to participate in any of the "Client's" employee benefit programs, and that the only consideration payable by the "Client" to the "Consultant" for services rendered hereunder shall be set forth in Section 4.

#### 8. EVIDENCE OF PROFESSIONAL LIABILITY INSURANCE

"Consultant" will provide the "Client" with evidence of Errors and Omission liability insurance coverage with minimum limits of \$1,000,000 per cause. Such evidence will be provided prior to the effective date of this Agreement.

#### 9. EVIDENCE OF MEETING AND MAINTAINING LICENSING REQUIREMENTS TO ACT AS A FEE BASED "CONSULTANT"

"Consultant" will provide the "Client" with evidence of valid Risk Manager License issued by the Texas Department of Insurance. A copy of both licenses will be provided upon the effective date of this Agreement.

#### 10. INDEMNITY

"Consultant" agrees to defend, indemnify, save and hold the "Client", its directors, employees, agents and other "Consultant's" harmless from and against all costs, expenses (including reasonable attorneys' fees and court costs, fines and penalties), suits, actions, losses, liabilities, claims, damages and other charges incurred by the "Client" or the other indemnified parties arising out of the act or omission of "Consultant", its agents, employees, officers or directors.

The scope of the foregoing indemnity includes all costs and expenses properly incurred in connection with any proceedings to defend any indemnified claim, or to enforce the indemnity, or both. The indemnification provided herein shall survive the termination of this agreement.

#### 11. ENTIRE AGREEMENT

This Agreement represents the entire agreement of the parties hereto and supersedes any previous discussion, negotiations, understanding, arrangements, or agreements. If any provision of the Agreement is deemed unenforceable, the balance shall be enforced to the fullest extent permitted under applicable law.

#### 12. AMENDMENT OR MODIFICATION

This Agreement may be amended or modified only by written amendment signed by both parties hereto.

#### 13. ASSIGNMENT

"Consultant" will not assign any of his rights or delegate any of his obligations under this Agreement without the prior written consent of the "Client." Any unauthorized assignment or delegation shall be considered null and void.

**14. NOTICE TO PARTIES**

Any notices to parties required by this Agreement shall be addressed as follows:

**BEXAR APPRAISAL DISTRICT  
"CLIENT"**

**By:**

\_\_\_\_\_

\_\_\_\_\_

**Date**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Mailing Address**

\_\_\_\_\_  
**City, State, Zip**

**WILLIAM R. RUSTEBERG  
"CONSULTANT"**

**By:**

\_\_\_\_\_

\_\_\_\_\_

**Date**

**William R. Rusteberg  
3003 Matthew Adams  
Road  
Yoakum, TX 77995**

**STAFF SUMMARY SHEET**

**ISSUE:**      Audit Report

The district's auditors, ABIP, PC will report to the board of directors on the financial audit of Bexar Appraisal District as of December 31, 2024.

**STAFF SUMMARY SHEET**

**ISSUE:** Bids and Proposals

The chief appraiser will inform the board of directors of the issuance of the following request for proposals for Group Medical Insurance & Vision, Life & AD&D, GTL and janitorial services.



**Bexar Appraisal District**

**Board of Directors  
Summary Report of Upcoming  
Bids, Contracts and Agreements**

DATE: 6/10/2025

**TYPE:**

- IFB - Invitation for Bid*
- RFP - Request for Proposal*
- Contract/Agreement*

**SERVICE/PRODUCT:**

*Group Medical Insurance & Vision, Life & AD&D, GTL*

**DESCRIPTION:**

*Benefits for the Group Medical Insurance program*

*offered by Bexar Appraisal District to its*

*employees and the employees' dependents*

*with a one year renewal option.*

**PERIOD COVERED:**

*January 1, 2026 - December 31, 2026*

**CURRENT VENDOR:**

*Blue Cross Blue Shield (medical) Avesis(Vision)  
Metlife (Life & AD&D,GTL)*

**BUDGETED AMOUNT:**

*\$2,008,000*

**ORIGINATING DEPT.:**

*Executive Services*

**DATE OF BOARD APPROVAL:**

\_\_\_\_\_

**REVIEWED/APPROVED BY:**

*HR Director*

*Finance Director*

*Chief Appraiser*

*[Handwritten Signature]*  
\_\_\_\_\_  
*[Handwritten Signature]*  
\_\_\_\_\_  
*[Handwritten Signature]*  
\_\_\_\_\_



**Bexar Appraisal District**

**Board of Directors  
Summary Report of Upcoming  
Bids, Contracts and Agreements**

DATE: 6/10/2025

TYPE:  IFB - Invitation for Bid  
 RFP - Request for Proposal  
 Contract/Agreement

SERVICE/PRODUCT: Janitorial Services

DESCRIPTION: Contract awarded annually to perform janitorial services for the District's building.

PERIOD COVERED: January 1, 2026 - December 31, 2026

CURRENT VENDOR: Unified Service Associates

BUDGETED AMOUNT: \$65,000

ORIGINATING DEPT.: Executive Services

DATE OF BOARD APPROVAL: \_\_\_\_\_

REVIEWED/APPROVED BY:

Finance Director

Chief Appraiser

  
 \_\_\_\_\_  
  
 \_\_\_\_\_

**STAFF SUMMARY SHEET**

**ISSUE:** Legislative Update

The chief appraiser will present the board of directors a current Legislative update.

### **Property Tax Relief Bills**

**HB 9** This bill creates a 125,000 exemption for all BPP owned or leased to be deducted from each BPP account. **Effective Jan, 1,2026. Sent to Gov 5/22/2025.**

**SB 4** This bill increases the mandatory ISD homestead exemption from 100,000 to 140,000. **Sent to Gov 6/1/2025.**

**SB 23** This bill increases the disability and over 65 exemption for an ISD from 10,000 to \$60,000 **Sent to Gov 6/1/2025.**

### **ALL REQUIRE VOTER APPROVAL**

### **Appraisal District BOD & ARB Bills**

**HB 148** This bill creates a training program for BOD members of a CAD in a county with a population of 75,000 or greater. **Sent to Gov 5/26/2025.**

**HB 2786** This bill changes the reappraisal plan from periodic to annual. **Did not pass the Senate**

**HB 3575** This bill states a candidate for election for the BOD of a CAD must file their candidacy with the county clerk or, for counties having the position, the county elections administrator. **Sent to GOV 5/26/2025.**

**SB 973** This bill allows appraisal districts to post on their websites overhead sketches of properties. Amendment with language from SB 2538 was added 5/28/2025; It does not change 23.01(e). **Sent to Gov 6/2/2025.**

**SB 974** This bill allows teachers to serve on the ARB. **Sent to Gov 6/1/2025.**

**SB 2073** This bill allows the BOD of a CAD to finance the purchase of real property and may finance the construction of improvements for an appraisal office. Taxing units will not be required to approve the financing. If the BOD submits a property transaction to a taxing unit for approval and they fail to act timely the proposal is treated as if approved. **Sent to the Gov 6/1/2025.**

**SB 2538** This bill adds language to Sec 25.18(a) that would require that any reappraisal plan approved by the BOD may not include a standard or timeline that is contrary with the requirements of sec. 23.01 (a) **Did not pass.**

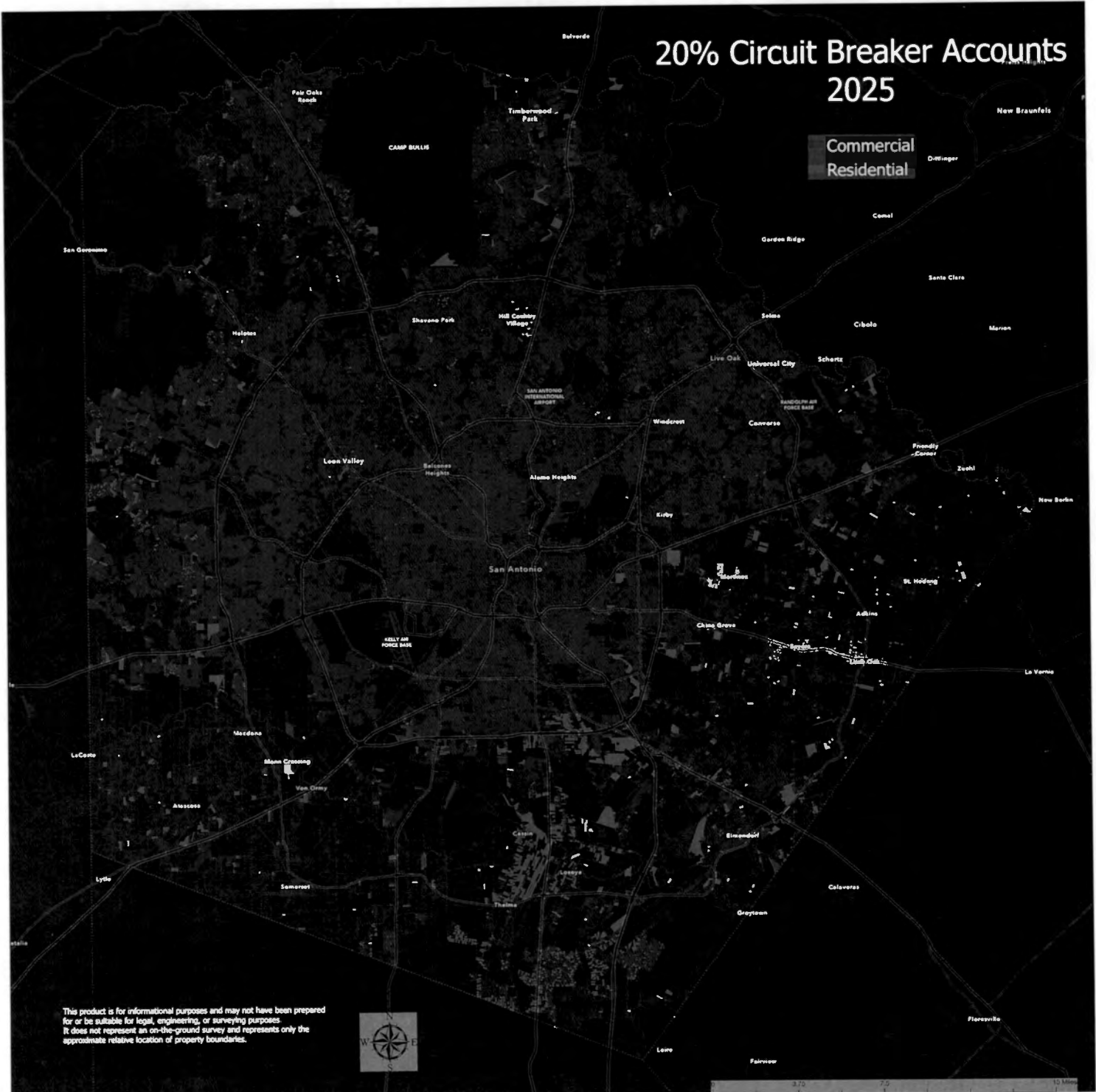
## STAFF SUMMARY SHEET

**ISSUE:**      Circuit breaker limitations map

The board of directors may discuss accounts meeting certain requirements for circuit breaker limitations.

# 20% Circuit Breaker Accounts 2025

Commercial  
Residential



This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.



**STAFF SUMMARY SHEET**

**ISSUE:** Clarification on valuation process

The board of directors may discuss Bexar Appraisal District's valuation process in accordance with the Texas Property Tax Code.

**STAFF SUMMARY SHEET**

**ISSUE:** Government relations communication

The board of directors may discuss how the district relays government relations communication to all board members.

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn to Executive Session

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding Security Devices.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

**STAFF SUMMARY SHEET**

**ISSUE:** Chief Appraiser's Report

The board of directors will receive the following reports from the chief appraiser:

1. Financial Condition

- a. Funds investment report for March and April 2025
- b. Statement of revenues and expenses through April 30, 2025
- c. Designated cash funds report through April 30, 2025

2. Appraisal Records

- a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2025 appraisal roll.

3. District Operations

- a. The chief appraiser will inform the board that the district will be seeking the Open Government and Compliance Transparency Star designation issued by the Texas Comptroller of Public Accounts.

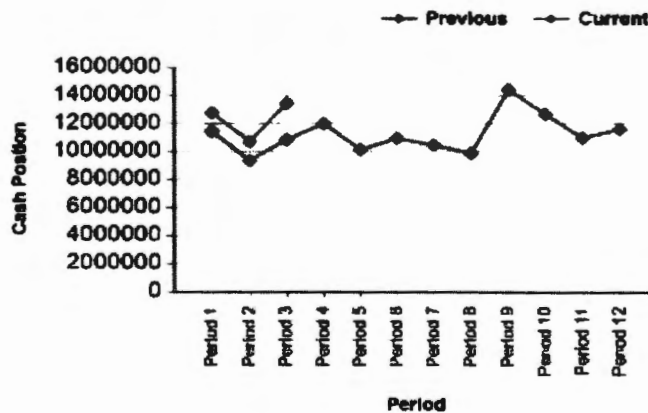
**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**3/31/2025**

		<b>% RATE</b>	<b>Other Rate Comparisons</b>	
Cash - Operating Account	\$ 2,857,845.53	0%	<u>TexPool</u>	<u>90 day T-Bill</u>
	\$ 10,572,747.81	2.59%	4.34%	4.21%
<b>Total Deposits</b>	<b>\$ 13,430,593.34</b>			
 Pledged Collateral:				
FDIC	\$ 250,000.00		Year-To-Date Interest Earned	\$ 68,468.72
FMV	\$ 17,426,032.30			
<b>Total Collateral</b>	<b>\$ 17,676,032.30</b>			
 Collateral Over (Under)	 \$ 4,245,438.96		<b>130% FMV Less FDIC per investment Policy</b>	

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 13,430,593.34	\$ 10,692,328.00	\$ 2,738,264.30	25.61%
vs. This Period Last Year	\$ 13,430,593.34	\$ 10,637,362.00	\$ 2,793,231.30	23.83%

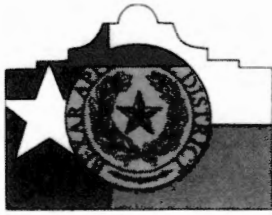
**Cash Position Detail**



Signed by: *Crystal*  
Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed: September 2024 with TAAO



## Bexar Appraisal District

### Balance Sheet

As of 3/31/2025

	January	February	March
<b>ASSETS</b>			
Cash and Short Term Investments	\$12,757,884.71	\$10,692,329.13	\$13,430,593.34
Accounts Receivable	737,115.00	737,165.00	3,240,438.00
Prepaid Expenses	39,134.53	39,134.53	39,134.53
<b>Total Current Assets</b>	<b>13,534,134.24</b>	<b>11,468,628.66</b>	<b>16,710,165.87</b>
General Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>
<b>Total Assets</b>	<b>25,359,684.04</b>	<b>23,294,178.46</b>	<b>28,535,715.67</b>
<b>LIABILITIES</b>			
Accounts Payable	363,651.73	253,982.67	262,228.65
<b>Total Current Liabilities</b>	<b>363,651.73</b>	<b>253,982.67</b>	<b>262,228.65</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Liabilities</b>	<b>1,733,944.45</b>	<b>1,624,275.39</b>	<b>1,632,521.37</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	875,000.00	875,000.00
Designated - Retirement Funding	387,654.16	387,654.16	387,654.16
Designated - Technology Reserve	375,000.00	375,000.00	375,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	625,415.87	625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	823,482.58	823,482.58	823,482.58
Net Profit/(Loss)	4,353,194.62	2,397,358.10	7,630,649.33
<b>Total Equity</b>	<b>23,625,739.59</b>	<b>21,669,903.07</b>	<b>26,903,194.30</b>
<b>Total Liabilities and Equity</b>	<b>\$25,359,684.04</b>	<b>\$23,294,178.46</b>	<b>\$28,535,715.67</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Three Months Ending 3/31/2025*

<b>TAXING UNITS</b>	<b>2025 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
Alamo Community College District	\$2,080,156	\$520,039	\$1,040,078	(50%)	\$1,040,078
City of Alamo Heights	46,354	11,589	23,178	(50%)	23,176
Alamo Heights ISD	455,556	113,889	227,778	(50%)	227,778
City of Balcones Heights	12,292	3,073	6,146	(50%)	6,146
Bexar County	3,551,910	887,978	1,775,956	(50%)	1,775,954
Bexar County Emer Serv Dist#1	10,773	2,693	5,386	(50%)	5,387
Bexar County Emer Serv Dist#2	87,927	21,982	43,964	(50%)	43,963
Bexar County Emer Serv Dist#3	46,270	11,568	23,136	(50%)	23,134
Bexar County Emer Serv Dist#5	23,205	5,801	11,602	(50%)	11,603
Bexar County Emer Serv Dist#6	9,760	2,440	4,880	(50%)	4,880
Bexar County Flood	310,305	77,576	155,152	(50%)	155,153
Bexar County Emer Serv Dist#7	36,482	9,121	18,242	(50%)	18,240
Bexar County Emer Serv Dist#8	12,348	3,087	6,174	(50%)	6,174
Bexar County Emer Serv Dist#4	17,467	4,367	8,734	(50%)	8,733
Bexar County Emer Serv Dist#10	16,033	4,008	8,016	(50%)	8,017
Boerne ISD	193,744	48,436	96,872	(50%)	96,872
Bexar County Emer Serv Dist#11	12,967	3,242	6,484	(50%)	6,483
Bexar County Emer Serv Dist#12	10,407	2,602	5,204	(50%)	5,203
City of Castle Hills	27,565	6,891	13,782	(50%)	13,783
City of China Grove	2,953	738	1,476	(50%)	1,477
Cibolo Canyon	51,642	12,911	25,822	(50%)	25,820
Comal ISD	225,809	56,452	112,904	(50%)	112,905
City of Converse	67,732	16,933	33,866	(50%)	33,866
Crosswinds at South Lake SID	6,835	1,709	3,418	(50%)	3,417
East Central ISD	417,753	104,438	208,876	(50%)	208,877
Edgewood ISD	125,450	31,363	62,726	(50%)	62,724
City of Elmendorf	5,682	1,421	2,842	(50%)	2,840
City of Fair Oaks Ranch	27,509	6,877	13,754	(50%)	13,755
Floresville ISD	197	49	98	(50%)	99
City of Grey Forest	394	99	198	(50%)	196
Harlandale ISD	172,985	43,246	86,492	(50%)	86,493
City of Helotes	28,240	7,060	14,120	(50%)	14,120
Hill Country Village	4,050	1,013	2,026	(50%)	2,024
Town of Hollywood Park	20,646	5,162	10,324	(50%)	10,322
Judson ISD	858,879	214,720	429,440	(50%)	429,439
City of Kirby	19,549	4,887	9,774	(50%)	9,775
City of Leon Valley	36,088	9,022	18,044	(50%)	18,044
City of Live Oak	42,557	10,639	21,278	(50%)	21,279
City of Lytle	28	7	14	(50%)	14
Medina Valley ISD	196,866	49,217	98,434	(50%)	98,432
Northeast ISD	2,858,534	714,634	1,429,268	(50%)	1,429,266
Northside ISD	4,312,398	1,078,097	2,156,194	(50%)	2,156,204
City of Olmos Park	24,696	6,174	12,348	(50%)	12,348
City of San Antonio	4,727,591	1,181,898	2,363,796	(50%)	2,363,795
San Antonio ISD	1,773,058	443,265	886,530	(50%)	886,528
San Antonio MUD #1	928	232	464	(50%)	464
San Antonio River Authority	265,694	66,424	132,848	(50%)	132,846
City of Sandy Oaks	4,810	1,203	2,406	(50%)	2,404

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Three Months Ending 3/31/2025*

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
City of Schertz	19,267	4,817	9,634	(50%)	9,633
Schertz-Cibolo-Univ City ISD	85,846	21,462	42,924	(50%)	42,922
City of Selma	11,982	2,996	5,992	(50%)	5,990
City of Shavano Park	28,775	7,194	14,388	(50%)	14,387
City of Somerset	5,710	1,428	2,856	(50%)	2,854
Somerset ISD	37,944	9,486	18,972	(50%)	18,972
South San Antonio ISD	182,014	45,504	91,008	(50%)	91,006
Southside ISD	153,465	38,366	76,732	(50%)	76,733
Southwest ISD	438,061	109,515	219,030	(50%)	219,031
City of St. Hedwig	7,454	1,864	3,728	(50%)	3,726
City of Terrell Hills	41,151	10,288	20,576	(50%)	20,575
Universal City	59,631	14,908	29,816	(50%)	29,815
University Health System	3,745,316	936,329	1,872,658	(50%)	1,872,658
City of Von Ormy	675	169	338	(50%)	337
Westside 211 SID	11,392	2,848	5,696	(50%)	5,696
City of Windcrest	22,587	5,640	11,280	(50%)	11,307
Clear Water Creek SID	113	28	56	(50%)	57
Gates SID	197	49	98	(50%)	99
Stolte Ranch SID	1,294	324	648	(50%)	646
Tally Road SID	1,828	457	914	(50%)	914
Westpoint SID	18,114	4,529	9,058	(50%)	9,056
Redbird Ranch	7,313	1,828	3,656	(50%)	3,657
Bexar County Emer Serv Dist#9	2,560	640	1,280	(50%)	1,280
Tres Laurels SID	56	14	28	(50%)	28
Landon Ridge SID	619	155	310	(50%)	309
Lemon Creek SID	731	183	366	(50%)	365
Briggs Ranch SID	984	246	492	(50%)	492
Saphire Grove SID	225	56	112	(50%)	113
Grace Gardens SID	84	20	40	(48%)	44
Briggs Ranch II SID	225	56	112	(50%)	113
Medina Stonehill SID	338	85	170	(50%)	168
Boerne Stage Road SID	253	63	126	(50%)	127
Stone Garden SID	225	56	112	(50%)	113
Redbird Ranch Water SID 3	197	49	98	(50%)	99
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>7,031,924</b>	<b>14,063,848</b>	<b>50%</b>	<b>14,063,852</b>
Other Revenues	20,000	0	44,547	(223%)	(24,547)
Other Revenues - Information Systems	8,000	475	724	(9%)	7,276
Interest Revenues	20,000	20,736	68,469	(342%)	(48,469)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>21,211</b>	<b>113,739</b>	<b>237%</b>	<b>(65,739)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>7,053,135</b>	<b>14,177,587</b>	<b>50%</b>	<b>13,998,113</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Three Months Ending 3/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	5,723	7,082	10%	62,918
Auto Allowance	967,200	80,507	235,533	24%	731,667
Stipend	35,500	2,833	8,500	24%	27,000
Copier Costs	44,194	2,970	11,628	26%	32,566
Copier, FAX, & Printer Supplies	57,450	1,652	4,732	8%	52,718
Employee Recognition/Awards	50,000	349	14,539	29%	35,461
Equipment Maintenance	350	0	131	38%	219
Forms Creation	225,000	29,650	45,181	20%	179,819
General Insurance	45,000	0	50,928	113%	(5,928)
Map Production & Supplies	3,550	0	0	0	3,550
Mileage Reimbursements	4,000	0	70	2%	3,930
Office Building Expense	250,000	15,441	60,255	24%	189,745
Offsite Storage	25,000	1,917	5,815	23%	19,185
Office Supplies	97,000	7,554	11,788	12%	85,212
Postage	681,157	(315)	303,195	45%	377,962
Professional Dues	29,652	1,836	7,806	26%	21,846
Publications	301,819	29,519	68,745	23%	233,074
Security	300,000	17,203	46,774	16%	253,226
Telephone	93,000	4,240	14,118	15%	78,882
Training	266,812	14,050	59,912	22%	206,900
Utilities	125,000	5,699	17,098	14%	107,902
Worker's Compensation	50,000	(50)	43,807	88%	6,193
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>220,779</b>	<b>1,267,637</b>	<b>32%</b>	<b>2,704,047</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	1,500
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	12,000	0	0	0	12,000
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	112,000	0	3,002	3%	108,998
CAMA Hardware	30,000	0	0	0	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>0</b>	<b>3,002</b>	<b>2%</b>	<b>188,498</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Three Months Ending 3/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	1,011,538	3,003,138	23%	9,873,699
Salaries, Overtime	171,350	23,442	24,751	14%	146,599
Retirement	2,150,130	183,755	541,765	25%	1,608,365
Payroll Taxes	32,400	1,272	20,205	62%	12,195
Group Medical Insurance	2,045,466	120,208	323,403	16%	1,722,063
Life Insurance	80,889	4,874	14,492	18%	66,397
Medicare Taxes	201,054	16,206	47,538	24%	153,516
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	5,937	31,196	62%	18,804
Departure Contingency	70,000	11,437	31,611	45%	38,389
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>1,378,670</b>	<b>4,038,098</b>	<b>22%</b>	<b>13,915,028</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	10,342	20,664	54%	17,336
Valuation Telecommunications Accounts	40,000	23,597	23,597	59%	16,403
Election	1,000,000	0	0	0	1,000,000
Accounting & Auditing	50,000	2,836	6,497	13%	43,503
Legal Services	1,250,000	118,791	241,662	19%	1,008,338
Consulting Studies	40,000	304	1,462	4%	38,538
Taxpayer Liasion Officer	39,000	1,647	2,588	7%	36,412
Contract Services Contingency	45,800	0	0	0	45,800
Temporary Services	196,000	15,228	20,984	11%	175,016
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>172,745</b>	<b>317,455</b>	<b>12%</b>	<b>2,381,345</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	3,823	19,351	25%	59,249
Software Maintenance	446,835	(351,383)	226,831	51%	220,004
Hardware Maintenance	43,000	0	3,171	7%	39,829
IS Supplies	60,000	0	462	1%	59,538
IS Services	25,000	1,969	3,027	12%	21,973
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>(345,591)</b>	<b>252,844</b>	<b>39%</b>	<b>400,591</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	250,000	104%	(10,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	226,092	182,718	190,606	84%	35,486
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	100,000	0	0	0	100,000
CAMA Software	693,311	178,174	178,174	26%	515,137
CAMA Enhancements	150,000	0	0	0	150,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>360,892</b>	<b>618,780</b>	<b>41%</b>	<b>900,623</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	475	12%	3,525
Chief Appraiser Expense	8,000	717	1,724	22%	6,276
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>717</b>	<b>2,199</b>	<b>18%</b>	<b>9,801</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Three Months Ending 3/31/2025*

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	30,103	43,780	5%	856,220
Training	6,920	0	0	0	6,920
Postage	203,832	1,530	3,144	2%	200,688
Legal Services	65,000	0	0	0	65,000
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>1,175,752</u></b>	<b><u>31,632</u></b>	<b><u>46,924</u></b>	<b><u>4%</u></b>	<b><u>1,128,828</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>1,819,844</u></b>	<b><u>6,546,938</u></b>	<b><u>23%</u></b>	<b><u>21,628,762</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(5,233,291)</u></b>	<b><u>(7,630,649)</u></b>	<b><u>0</u></b>	<b><u>7,630,649</u></b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED March 31, 2025**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 4,000,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 4,000,000.00

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 625,415.87
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 625,415.87

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 165,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 165,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 875,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 875,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 1,000,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 387,654.16
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 387,654.16

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 375,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 375,000.00

		DESIGNATED - Building Expenses	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 143,630.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 105,214.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 105,214.00

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 220,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 220,000.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-Mar	Balance Forward		\$ 96,891.28
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 96,891.28

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Three Months Ending 3/31/2025

<u>TAXING UNITS</u>	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
Alamo Community College District	\$2,080,156	\$1,040,078	\$941,276	\$520,039	\$470,638
City of Alamo Heights	46,354	23,178	21,278	11,589	10,639
Alamo Heights ISD	455,556	227,778	206,322	113,889	103,161
City of Balcones Heights	12,292	6,146	5,778	3,073	2,889
Bexar County	3,551,910	1,775,956	1,609,996	887,978	804,998
Bexar County Emer Serv Dist#1	10,773	5,386	4,834	2,693	2,417
Bexar County Emer Serv Dist#2	87,927	43,964	37,694	21,982	18,847
Bexar County Emer Serv Dist#3	46,270	23,136	19,714	11,568	9,857
Bexar County Emer Serv Dist#5	23,205	11,602	9,838	5,801	4,919
Bexar County Emer Serv Dist#6	9,760	4,880	4,266	2,440	2,133
Bexar County Flood	310,305	155,152	140,590	77,576	70,295
Bexar County Emer Serv Dist#7	36,482	18,242	16,158	9,121	8,079
Bexar County Emer Serv Dist#8	12,348	6,174	5,132	3,087	2,566
Bexar County Emer Serv Dist#4	17,467	8,734	6,516	4,367	3,258
Bexar County Emer Serv Dist#10	16,033	8,016	6,748	4,008	3,374
Boerne ISD	193,744	96,872	83,222	48,436	41,611
Bexar County Emer Serv Dist#11	12,967	6,484	5,908	3,242	2,954
Bexar County Emer Serv Dist#12	10,407	5,204	4,356	2,602	2,178
City of Castle Hills	27,565	13,782	12,590	6,891	6,295
City of China Grove	2,953	1,476	1,034	738	517
Cibolo Canyon	51,642	25,822	23,256	12,911	11,628
Comal ISD	225,809	112,904	98,048	56,452	49,024
City of Converse	67,732	33,866	29,590	16,933	14,795
Crosswinds at South Lake SID	6,835	3,418	2,378	1,709	1,189
East Central ISD	417,753	208,876	173,126	104,438	86,563
Edgewood ISD	125,450	62,726	61,130	31,363	30,565
City of Elmendorf	5,682	2,842	2,496	1,421	1,248
City of Fair Oaks Ranch	27,509	13,754	12,384	6,877	6,192
Floresville ISD	197	98	78	49	39
City of Grey Forest	394	198	168	99	84
Harlandale ISD	172,985	86,492	81,826	43,246	40,913
City of Helotes	28,240	14,120	12,876	7,060	6,438
Hill Country Village	4,050	2,026	1,772	1,013	886
Town of Hollywood Park	20,646	10,324	9,294	5,162	4,647
Judson ISD	858,879	429,440	393,086	214,720	196,543
City of Kirby	19,549	9,774	8,726	4,887	4,363
City of Leon Valley	36,088	18,044	16,572	9,022	8,286
City of Live Oak	42,557	21,278	20,114	10,639	10,057
City of Lytle	28	14	14	7	7
Medina Valley ISD	196,866	98,434	82,744	49,217	41,372
Northeast ISD	2,858,534	1,429,268	1,314,584	714,634	657,292
Northside ISD	4,312,398	2,156,194	1,981,222	1,078,097	990,611
City of Olmos Park	24,696	12,348	10,588	6,174	5,294
City of San Antonio	4,727,591	2,363,796	2,159,414	1,181,898	1,079,707
San Antonio ISD	1,773,058	886,530	844,896	443,265	422,448
San Antonio MUD #1	928	464	634	232	317
San Antonio River Authority	265,694	132,848	120,218	66,424	60,109

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Three Months Ending 3/31/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
City of Sandy Oaks	4,810	2,406	1,512	1,203	756
City of Schertz	19,267	9,634	8,804	4,817	4,402
Schertz-Cibolo-Univ City ISD	85,846	42,924	38,082	21,462	19,041
City of Selma	11,982	5,992	5,558	2,996	2,779
City of Shavano Park	28,775	14,388	12,914	7,194	6,457
City of Somerset	5,710	2,856	2,664	1,428	1,332
Somerset ISD	37,944	18,972	16,430	9,486	8,215
South San Antonio ISD	182,014	91,008	80,262	45,504	40,131
Southside ISD	153,465	76,732	69,390	38,366	34,695
Southwest ISD	438,061	219,030	201,414	109,515	100,707
City of St. Hedwig	7,454	3,728	3,218	1,864	1,609
City of Terrell Hills	41,151	20,576	18,550	10,288	9,275
Universal City	59,631	29,816	27,818	14,908	13,909
University Health System	3,745,316	1,872,658	1,810,758	936,329	905,379
City of Von Ormy	675	338	0	169	0
Westside 211 SID	11,392	5,696	4,616	2,848	2,308
City of Windcrest	22,587	11,280	10,186	5,640	5,093
Clear Water Creek SID	113	56	14	28	7
Gates SID	197	98	0	49	0
Stolte Ranch SID	1,294	648	336	324	168
Tally Road SID	1,828	914	426	457	213
Westpoint SID	18,114	9,058	4,834	4,529	2,417
Redbird Ranch	7,313	3,656	2,624	1,828	1,312
Bexar County Emer Serv Dist#9	2,560	1,280	1,008	640	504
Tres Laurels SID	56	28	26	14	13
Landon Ridge SID	619	310	232	155	116
Lemon Creek SID	731	366	104	183	52
Briggs Ranch SID	984	492	194	246	97
Saphire Grove SID	225	112	64	56	32
Grace Gardens SID	84	40	40	20	20
Briggs Ranch II SID	225	112	26	56	13
Medina Stonehill SID	338	170	0	85	0
Boerne Stage Road SID	253	126	0	63	0
Stone Garden SID	225	112	0	56	0
Redbird Ranch Water SID 3	197	98	0	49	0
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>14,063,848</b>	<b>12,926,588</b>	<b>7,031,924</b>	<b>6,463,294</b>
Other Revenues	20,000	44,547	51,342	0	0
Other Revenues - Information Systems	8,000	724	1,038	475	389
Interest Revenues	20,000	68,469	47,043	20,736	22,526
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>113,739</b>	<b>99,423</b>	<b>21,211</b>	<b>22,915</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>14,177,587</b>	<b>13,026,010</b>	<b>7,053,135</b>	<b>6,486,209</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Three Months Ending 3/31/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	7,082	8,870	5,723	5,786
Auto Allowance	967,200	235,533	230,814	80,507	76,976
Stipend	35,500	8,500	5,249	2,833	2,084
Copier Costs	44,194	11,628	9,099	2,970	3,127
Copier, FAX, & Printer Supplies	57,450	4,732	6,177	1,652	2,272
Employee Recognition/Awards	50,000	14,539	8,601	349	1,367
Equipment Maintenance	350	131	0	0	0
Forms Creation	225,000	45,181	61,227	29,650	24,043
General Insurance	45,000	50,928	42,905	0	0
Map Production & Supplies	3,550	0	118	0	0
Mileage Reimbursements	4,000	70	87	0	48
Office Building Expense	250,000	60,255	74,574	15,441	24,736
Offsite Storage	25,000	5,815	5,101	1,917	1,791
Office Supplies	97,000	11,788	24,636	7,554	9,289
Postage	681,157	303,195	362,844	(315)	2,107
Professional Dues	29,652	7,806	8,228	1,836	719
Publications	301,819	68,745	66,359	29,519	23,449
Security	300,000	46,774	53,512	17,203	15,906
Telephone	93,000	14,118	11,938	4,240	3,302
Training	266,812	59,912	41,570	14,050	3,908
Utilities	125,000	17,098	18,879	5,699	6,199
Worker's Compensation	50,000	43,807	45,618	(50)	6,091
Contingency	250,000	250,000	248,258	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,971,684</u></b>	<b><u>1,267,637</u></b>	<b><u>1,334,661</u></b>	<b><u>220,779</u></b>	<b><u>213,198</u></b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	12,000	0	425	0	425
Residential	25,000	0	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	112,000	3,002	1,189	0	946
CAMA Hardware	30,000	0	3,840	0	3,840
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>191,500</u></b>	<b><u>3,002</u></b>	<b><u>5,454</u></b>	<b><u>0</u></b>	<b><u>5,211</u></b>

BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Three Months Ending 3/31/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	3,003,138	2,903,192	1,011,538	954,017
Salaries, Overtime	171,350	24,751	28,104	23,442	22,173
Retirement	2,150,130	541,765	529,270	183,755	171,554
Payroll Taxes	32,400	20,205	2,346	1,272	932
Group Medical Insurance	2,045,466	323,403	308,440	120,208	75,710
Life Insurance	80,889	14,492	13,780	4,874	4,639
Medicare Taxes	201,054	47,538	46,338	16,206	14,937
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	31,196	48,265	5,937	4,495
Departure Contingency	70,000	31,611	53,365	11,437	0
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>4,038,098</b>	<b>3,933,099</b>	<b>1,378,670</b>	<b>1,248,455</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	20,664	10,130	10,342	0
Valuation Telecommunications Accounts	40,000	23,597	0	23,597	0
Election	1,000,000	0	0	0	0
Accounting & Auditing	50,000	6,497	6,343	2,836	2,811
Legal Services	1,250,000	241,662	265,676	118,791	107,934
Consulting Studies	40,000	1,462	1,452	304	304
Taxpayer Liasion Officer	39,000	2,588	4,446	1,647	941
Contract Services Contingency	45,800	0	79	0	31
Temporary Services	196,000	20,984	21,344	15,228	7,991
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>317,455</b>	<b>309,471</b>	<b>172,745</b>	<b>120,012</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	19,351	17,267	3,823	1,171
Software Maintenance	446,835	226,831	259,177	(351,383)	1,691
Hardware Maintenance	43,000	3,171	12,015	0	0
IS Supplies	60,000	462	3,939	0	1,947
IS Services	25,000	3,027	1,852	1,969	0
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>252,842</b>	<b>294,250</b>	<b>(345,591)</b>	<b>4,808</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	250,000	240,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	226,092	190,606	178,968	182,718	3,950
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	100,000	0	3,800	0	0
CAMA Software	693,311	178,174	131,198	178,174	0
CAMA Enhancements	150,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>618,780</b>	<b>553,967</b>	<b>360,892</b>	<b>3,950</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	475	1,233	0	0
Chief Appraiser Expense	8,000	1,724	1,144	717	681
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>2,199</b>	<b>2,377</b>	<b>717</b>	<b>681</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Three Months Ending 3/31/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	43,780	85,960	30,103	1,958
Training	6,920	0	0	0	0
Postage	203,832	3,144	18,936	1,530	101
Legal Services	65,000	0	1,905	0	1,905
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>1,175,752</u></b>	<b><u>46,924</u></b>	<b><u>106,800</u></b>	<b><u>31,632</u></b>	<b><u>3,963</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>6,546,938</u></b>	<b><u>6,540,080</u></b>	<b><u>1,819,844</u></b>	<b><u>1,600,280</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(7,630,649)</u></b>	<b><u>(6,485,931)</u></b>	<b><u>(5,233,291)</u></b>	<b><u>(4,885,929)</u></b>

**BEXAR APPRAISAL DISTRICT  
Funds Investment Report  
4/30/2025**

Cash - Operating Account	\$	1,217,755.06	<u>% RATE</u>	0%
	\$	<u>13,602,266.94</u>		2.59%
<b>Total Deposits</b>	<b>\$</b>	<b>14,820,022.00</b>		

Other Rate Comparisons	
<u>TexPool</u>	<u>90 day T-Bill</u>
4.34%	4.35%

Pledged Collateral:

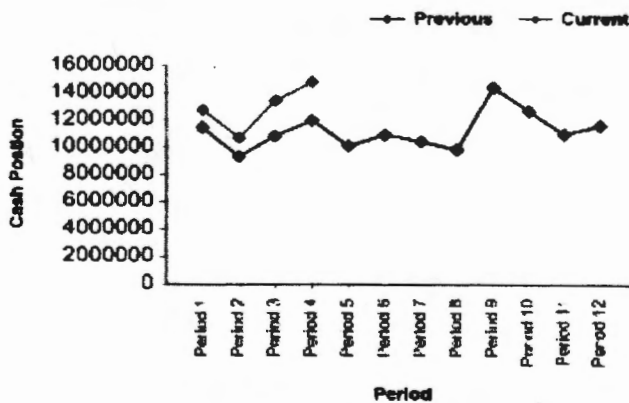
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$	97,987.85
FMV	\$	<u>17,419,961.51</u>			
<b>Total Collateral</b>	<b>\$</b>	<b>17,669,961.51</b>			

Collateral Over (Under) \$ 2,849,939.51 118% FMV Less FDIC per investment Policy

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 4,820,022.00	\$ 13,430,563.00	\$ 1,589,429.00	10.35%
vs. This Period Last Year	\$ 4,820,022.00	\$ 11,988,263.00	\$ 2,831,759.00	23.62%

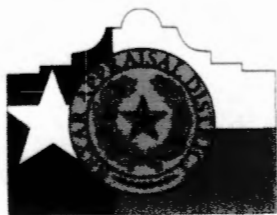
**Cash Position Detail**



Signed by: *Crista K. [Signature]*  
Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed: September 2024 with TAAO



## Bexar Appraisal District

### Balance Sheet

As of 4/30/2025

	<u>February</u>	<u>March</u>	<u>April</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$10,692,329.13	\$13,430,593.34	\$14,820,022.00
Accounts Receivable	737,165.00	3,240,438.00	15,410.00
Prepaid Expenses	39,134.53	39,134.53	39,134.53
<b>Total Current Assets</b>	<b>11,468,628.66</b>	<b>16,710,165.87</b>	<b>14,874,566.53</b>
General Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>
<b>Total Assets</b>	<b>23,294,178.46</b>	<b>28,535,715.67</b>	<b>26,700,116.33</b>
<b>LIABILITIES</b>			
Accounts Payable	253,982.67	262,228.65	257,029.21
<b>Total Current Liabilities</b>	<b>253,982.67</b>	<b>262,228.65</b>	<b>257,029.21</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Liabilities</b>	<b>1,624,275.39</b>	<b>1,632,521.37</b>	<b>1,627,321.93</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	875,000.00	875,000.00
Designated - Retirement Funding	387,654.16	387,654.16	387,654.16
Designated - Technology Reserve	375,000.00	375,000.00	375,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	625,415.87	625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	823,482.58	823,482.58	823,482.58
Net Profit/(Loss)	2,397,358.10	7,630,649.33	5,799,667.43
<b>Total Equity</b>	<b>21,669,903.07</b>	<b>26,903,194.30</b>	<b>25,072,212.40</b>
<b>Total Liabilities and Equity</b>	<b>\$23,294,178.46</b>	<b>\$28,535,715.67</b>	<b>\$26,699,534.33</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Four Months Ending 4/30/2025*

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$2,080,156	\$0	\$1,040,078	(50%)	\$1,040,078
City of Alamo Heights	46,354	0	23,178	(50%)	23,176
Alamo Heights ISD	455,556	0	227,778	(50%)	227,778
City of Balcones Heights	12,292	0	6,146	(50%)	6,146
Bexar County	3,551,910	0	1,775,956	(50%)	1,775,954
Bexar County Emer Serv Dist#1	10,773	0	5,386	(50%)	5,387
Bexar County Emer Serv Dist#2	87,927	0	43,964	(50%)	43,963
Bexar County Emer Serv Dist#3	46,270	0	23,136	(50%)	23,134
Bexar County Emer Serv Dist#5	23,205	0	11,602	(50%)	11,603
Bexar County Emer Serv Dist#6	9,760	0	4,880	(50%)	4,880
Bexar County Flood	310,305	0	155,152	(50%)	155,153
Bexar County Emer Serv Dist#7	36,482	0	18,242	(50%)	18,240
Bexar County Emer Serv Dist#8	12,348	0	6,174	(50%)	6,174
Bexar County Emer Serv Dist#4	17,467	0	8,734	(50%)	8,733
Bexar County Emer Serv Dist#10	16,033	0	8,016	(50%)	8,017
Boerne ISD	193,744	0	96,872	(50%)	96,872
Bexar County Emer Serv Dist#11	12,967	0	6,484	(50%)	6,483
Bexar County Emer Serv Dist#12	10,407	0	5,204	(50%)	5,203
City of Castle Hills	27,565	0	13,782	(50%)	13,783
City of China Grove	2,953	0	1,476	(50%)	1,477
Cibolo Canyon	51,642	0	25,822	(50%)	25,820
Comal ISD	225,809	0	112,904	(50%)	112,905
City of Converse	67,732	0	33,866	(50%)	33,866
Crosswinds at South Lake SID	6,835	0	3,418	(50%)	3,417
East Central ISD	417,753	0	208,876	(50%)	208,877
Edgewood ISD	125,450	0	62,726	(50%)	62,724
City of Elmendorf	5,682	0	2,842	(50%)	2,840
City of Fair Oaks Ranch	27,509	0	13,754	(50%)	13,755
Floresville ISD	197	0	98	(50%)	99
City of Grey Forest	394	0	198	(50%)	196
Harlandale ISD	172,985	0	86,492	(50%)	86,493
City of Helotes	28,240	0	14,120	(50%)	14,120
Hill Country Village	4,050	0	2,026	(50%)	2,024
Town of Hollywood Park	20,646	0	10,324	(50%)	10,322
Judson ISD	858,879	0	429,440	(50%)	429,439
City of Kirby	19,549	0	9,774	(50%)	9,775
City of Leon Valley	36,088	0	18,044	(50%)	18,044
City of Live Oak	42,557	0	21,278	(50%)	21,279
City of Lytle	28	0	14	(50%)	14
Medina Valley ISD	196,866	0	98,434	(50%)	98,432
Northeast ISD	2,858,534	0	1,429,268	(50%)	1,429,266
Northside ISD	4,312,398	0	2,156,194	(50%)	2,156,204
City of Olmos Park	24,696	0	12,348	(50%)	12,348
City of San Antonio	4,727,591	0	2,363,796	(50%)	2,363,795
San Antonio ISD	1,773,058	0	886,530	(50%)	886,528
San Antonio MUD #1	928	0	464	(50%)	464
San Antonio River Authority	265,694	0	132,848	(50%)	132,846
City of Sandy Oaks	4,810	0	2,406	(50%)	2,404

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Four Months Ending 4/30/2025*

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
City of Schertz	19,267	0	9,634	(50%)	9,633
Schertz-Cibolo-Univ City ISD	85,846	0	42,924	(50%)	42,922
City of Selma	11,982	0	5,992	(50%)	5,990
City of Shavano Park	28,775	0	14,388	(50%)	14,387
City of Somerset	5,710	0	2,856	(50%)	2,854
Somerset ISD	37,944	0	18,972	(50%)	18,972
South San Antonio ISD	182,014	0	91,008	(50%)	91,006
Southside ISD	153,465	0	76,732	(50%)	76,733
Southwest ISD	438,061	0	219,030	(50%)	219,031
City of St. Hedwig	7,454	0	3,728	(50%)	3,726
City of Terrell Hills	41,151	0	20,576	(50%)	20,575
Universal City	59,631	0	29,816	(50%)	29,815
University Health System	3,745,316	0	1,872,658	(50%)	1,872,658
City of Von Ormy	675	0	338	(50%)	337
Westside 211 SID	11,392	0	5,696	(50%)	5,696
City of Windcrest	22,587	0	11,280	(50%)	11,307
Clear Water Creek SID	113	0	56	(50%)	57
Gates SID	197	0	98	(50%)	99
Stolte Ranch SID	1,294	0	648	(50%)	646
Tally Road SID	1,828	0	914	(50%)	914
Westpoint SID	18,114	0	9,058	(50%)	9,056
Redbird Ranch	7,313	0	3,656	(50%)	3,657
Bexar County Emer Serv Dist#9	2,560	0	1,280	(50%)	1,280
Tres Laurels SID	56	0	28	(50%)	28
Landon Ridge SID	619	0	310	(50%)	309
Lemon Creek SID	731	0	366	(50%)	365
Briggs Ranch SID	984	0	492	(50%)	492
Sapphire Grove SID	225	0	112	(50%)	113
Grace Gardens SID	84	0	40	(48%)	44
Briggs Ranch II SID	225	0	112	(50%)	113
Medina Stonehill SID	338	0	170	(50%)	168
Boerne Stage Road SID	253	0	126	(50%)	127
Stone Garden SID	225	0	112	(50%)	113
Redbird Ranch Water SID 3	197	0	98	(50%)	99
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>0</b>	<b>14,063,848</b>	<b>50%</b>	<b>14,063,852</b>
Other Revenues	20,000	60,093	104,639	(523%)	(84,639)
Other Revenues - Information Systems	8,000	281	1,005	(13%)	6,995
Interest Revenues	20,000	29,519	97,988	(490%)	(77,988)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>89,893</b>	<b>203,632</b>	<b>434%</b>	<b>(155,632)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>89,893</b>	<b>14,267,480</b>	<b>51%</b>	<b>13,908,220</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Four Months Ending 4/30/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	9,485	16,567	24%	53,433
Auto Allowance	967,200	81,685	317,218	33%	649,982
Stipend	35,500	2,917	11,417	32%	24,083
Copier Costs	44,194	3,087	14,715	33%	29,479
Copier, FAX, & Printer Supplies	57,450	1,626	6,359	11%	51,091
Employee Recognition/Awards	50,000	3,254	17,793	36%	32,207
Equipment Maintenance	350	0	131	38%	219
Forms Creation	225,000	583	45,764	20%	179,236
General Insurance	45,000	0	50,928	113%	(5,928)
Map Production & Supplies	3,550	0	0	0	3,550
Mileage Reimbursements	4,000	46	116	3%	3,884
Office Building Expense	250,000	31,859	92,114	37%	157,886
Offsite Storage	25,000	2,330	8,145	33%	16,855
Office Supplies	97,000	3,525	15,313	16%	81,687
Postage	681,157	30,593	333,788	49%	347,369
Professional Dues	29,652	1,699	9,505	32%	20,147
Publications	301,819	10,665	79,410	26%	222,409
Security	300,000	19,097	65,871	22%	234,129
Telephone	93,000	4,194	18,312	20%	74,688
Training	266,812	6,124	66,036	25%	200,776
Utilities	125,000	6,987	24,085	19%	100,915
Worker's Compensation	50,000	9,227	53,034	106%	(3,034)
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,971,064</u></b>	<b><u>228,983</u></b>	<b><u>1,496,620</u></b>	<b><u>38%</u></b>	<b><u>2,475,064</u></b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	1,500
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	12,000	0	0	0	12,000
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	112,000	868	3,870	3%	108,130
CAMA Hardware	30,000	0	0	0	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>191,000</u></b>	<b><u>868</u></b>	<b><u>3,870</u></b>	<b><u>2%</u></b>	<b><u>187,630</u></b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Four Months Ending 4/30/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	1,022,126	4,025,264	31%	8,851,573
Salaries, Overtime	171,350	1,955	26,705	16%	144,645
Retirement	2,150,130	180,159	721,923	34%	1,428,207
Payroll Taxes	32,400	390	20,595	64%	11,805
Group Medical Insurance	2,045,466	117,109	440,512	22%	1,604,954
Life Insurance	80,889	4,806	19,299	24%	61,590
Medicare Taxes	201,054	15,884	63,421	32%	137,633
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	4,781	35,977	72%	14,023
Departure Contingency	70,000	0	31,611	45%	38,389
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b><u>17,953,126</u></b>	<b><u>1,347,210</u></b>	<b><u>5,385,308</u></b>	<b><u>30%</u></b>	<b><u>12,567,818</u></b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	20,664	54%	17,336
Valuation Telecommunications Accounts	40,000	0	23,597	59%	16,403
Election	1,000,000	0	0	0	1,000,000
Accounting & Auditing	50,000	5,914	12,411	25%	37,589
Legal Services	1,250,000	84,515	326,177	26%	923,823
Consulting Studies	40,000	304	1,766	4%	38,234
Taxpayer Liasion Officer	39,000	1,412	3,999	10%	35,001
Contract Services Contingency	45,800	240	240	1%	45,560
Temporary Services	196,000	38,522	59,507	30%	136,493
<b>TOTAL CONTRACT SERV. EXP</b>	<b><u>2,698,800</u></b>	<b><u>136,997</u></b>	<b><u>448,362</u></b>	<b><u>17%</u></b>	<b><u>2,250,438</u></b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	1,385	20,736	26%	57,864
Software Maintenance	446,835	40,827	267,659	60%	179,176
Hardware Maintenance	43,000	794	3,965	9%	39,035
IS Supplies	60,000	1,219	1,681	3%	58,319
IS Services	25,000	0	3,027	12%	21,973
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b><u>653,435</u></b>	<b><u>44,225</u></b>	<b><u>297,069</u></b>	<b><u>45%</u></b>	<b><u>356,366</u></b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	250,000	104%	(10,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	226,092	3,942	194,548	86%	31,544
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	100,000	0	0	0	100,000
CAMA Software	693,311	123,721	301,895	44%	391,416
CAMA Enhancements	150,000	0	0	0	150,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b><u>1,519,403</u></b>	<b><u>127,663</u></b>	<b><u>746,443</u></b>	<b><u>49%</u></b>	<b><u>772,960</u></b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	475	12%	3,525
Chief Appraiser Expense	8,000	182	1,906	24%	6,094
<b>TOTAL OTHER EXPENDITURES</b>	<b><u>12,000</u></b>	<b><u>182</u></b>	<b><u>2,381</u></b>	<b><u>20%</u></b>	<b><u>9,619</u></b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Four Months Ending 4/30/2025*

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	35,630	79,410	9%	820,590
Training	6,920	3,250	3,250	47%	3,670
Postage	203,832	98	3,242	2%	200,590
Legal Services	65,000	1,859	1,859	3%	63,141
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>40,837</b>	<b>87,761</b>	<b>7%</b>	<b>1,087,991</b>
<b>TOTAL EXPENDITURES</b>	<b>28,175,700</b>	<b>1,920,875</b>	<b>8,467,812</b>	<b>30%</b>	<b>19,707,888</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>1,830,982</b>	<b>(5,799,667)</b>	<b>0</b>	<b>5,799,667</b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED April 30, 2025**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 4,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 4,000,000.00

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 625,415.87
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 625,415.87

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 165,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 165,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 875,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 875,000.00

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 387,654.16
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 387,654.16

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 375,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 375,000.00

		DESIGNATED - Bonding Expenses	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00

		DESIGNATED - Bond Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 105,214.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 105,214.00

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 220,000.00

DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
For the Four Months Ending 4/30/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$2,080,156	\$1,040,078	\$941,276	\$0	\$0
City of Alamo Heights	46,354	23,178	21,278	0	0
Alamo Heights ISD	455,556	227,778	206,322	0	0
City of Balcones Heights	12,292	6,146	5,778	0	0
Bexar County	3,551,910	1,775,956	1,609,996	0	0
Bexar County Emer Serv Dist#1	10,773	5,386	4,834	0	0
Bexar County Emer Serv Dist#2	87,927	43,964	37,694	0	0
Bexar County Emer Serv Dist#3	46,270	23,136	19,714	0	0
Bexar County Emer Serv Dist#5	23,205	11,602	9,838	0	0
Bexar County Emer Serv Dist#6	9,760	4,880	4,266	0	0
Bexar County Flood	310,305	155,152	140,590	0	0
Bexar County Emer Serv Dist#7	36,482	18,242	16,158	0	0
Bexar County Emer Serv Dist#8	12,348	6,174	5,132	0	0
Bexar County Emer Serv Dist#4	17,467	8,734	6,516	0	0
Bexar County Emer Serv Dist#10	16,033	8,016	6,748	0	0
Boerne ISD	193,744	96,872	83,222	0	0
Bexar County Emer Serv Dist#11	12,967	6,484	5,908	0	0
Bexar County Emer Serv Dist#12	10,407	5,204	4,356	0	0
City of Castle Hills	27,565	13,782	12,590	0	0
City of China Grove	2,953	1,476	1,034	0	0
Cibolo Canyon	51,642	25,822	23,256	0	0
Comal ISD	225,809	112,904	98,048	0	0
City of Converse	67,732	33,866	29,590	0	0
Crosswinds at South Lake SID	6,835	3,418	2,378	0	0
East Central ISD	417,753	208,876	173,126	0	0
Edgewood ISD	125,450	62,726	61,130	0	0
City of Elmendorf	5,682	2,842	2,496	0	0
City of Fair Oaks Ranch	27,509	13,754	12,384	0	0
Floresville ISD	197	98	78	0	0
City of Grey Forest	394	198	168	0	0
Harlandale ISD	172,985	86,492	81,826	0	0
City of Helotes	28,240	14,120	12,876	0	0
Hill Country Village	4,050	2,026	1,772	0	0
Town of Hollywood Park	20,646	10,324	9,294	0	0
Judson ISD	858,879	429,440	393,086	0	0
City of Kirby	19,549	9,774	8,726	0	0
City of Leon Valley	36,088	18,044	16,572	0	0
City of Live Oak	42,557	21,278	20,114	0	0
City of Lytle	28	14	14	0	0
Medina Valley ISD	196,866	98,434	82,744	0	0
Northeast ISD	2,858,534	1,429,268	1,314,584	0	0
Northside ISD	4,312,398	2,156,194	1,981,222	0	0
City of Olmos Park	24,696	12,348	10,588	0	0
City of San Antonio	4,727,591	2,363,796	2,159,414	0	0
San Antonio ISD	1,773,058	886,530	844,896	0	0
San Antonio MUD #1	928	464	634	0	0

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Four Months Ending 4/30/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
San Antonio River Authority	265,694	132,848	120,218	0	0
City of Sandy Oaks	4,810	2,406	1,512	0	0
City of Schertz	19,267	9,634	8,804	0	0
Schertz-Cibolo-Univ City ISD	85,846	42,924	38,082	0	0
City of Selma	11,982	5,992	5,558	0	0
City of Shavano Park	28,775	14,388	12,914	0	0
City of Somerset	5,710	2,856	2,664	0	0
Somerset ISD	37,944	18,972	16,430	0	0
South San Antonio ISD	182,014	91,008	80,262	0	0
Southside ISD	153,465	76,732	69,390	0	0
Southwest ISD	438,061	219,030	201,414	0	0
City of St. Hedwig	7,454	3,728	3,218	0	0
City of Terrell Hills	41,151	20,576	18,550	0	0
Universal City	59,631	29,816	27,818	0	0
University Health System	3,745,316	1,872,658	1,810,758	0	0
City of Von Ormy	675	338	0	0	0
Westside 211 SID	11,392	5,696	4,616	0	0
City of Windcrest	22,587	11,280	10,186	0	0
Clear Water Creek SID	113	56	14	0	0
Gates SID	197	98	0	0	0
Stolte Ranch SID	1,294	648	336	0	0
Tally Road SID	1,828	914	426	0	0
Westpoint SID	18,114	9,058	4,834	0	0
Redbird Ranch	7,313	3,656	2,624	0	0
Bexar County Emer Serv Dist#9	2,560	1,280	1,008	0	0
Tres Laurels SID	56	28	26	0	0
Landon Ridge SID	619	310	232	0	0
Lemon Creek SID	731	366	104	0	0
Briggs Ranch SID	984	492	194	0	0
Saphire Grove SID	225	112	64	0	0
Grace Gardens SID	84	40	40	0	0
Briggs Ranch II SID	225	112	26	0	0
Medina Stonehill SID	338	170	0	0	0
Boerne Stage Road SID	253	126	0	0	0
Stone Garden SID	225	112	0	0	0
Redbird Ranch Water SID 3	197	98	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>14,063,848</b>	<b>12,926,588</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	104,639	114,169	60,093	62,827
Other Revenues - Information Systems	8,000	1,005	1,105	281	67
Interest Revenues	20,000	97,988	94,459	29,519	47,416
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>203,632</b>	<b>209,732</b>	<b>89,893</b>	<b>110,310</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>14,267,480</b>	<b>13,136,320</b>	<b>89,893</b>	<b>110,310</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Four Months Ending 4/30/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	16,567	20,455	9,485	11,585
Auto Allowance	967,200	317,218	309,280	81,685	78,467
Stipend	35,500	11,417	7,458	2,917	2,209
Copier Costs	44,194	14,715	10,188	3,087	1,089
Copier, FAX, & Printer Supplies	57,450	6,359	10,808	1,626	4,631
Employee Recognition/Awards	50,000	17,793	11,603	3,254	3,002
Equipment Maintenance	350	131	0	0	0
Forms Creation	225,000	45,764	64,899	583	3,672
General Insurance	45,000	50,928	42,905	0	0
Map Production & Supplies	3,550	0	236	0	118
Mileage Reimbursements	4,000	116	138	46	51
Office Building Expense	250,000	92,114	86,124	31,859	11,550
Offsite Storage	25,000	8,145	6,785	2,330	1,684
Office Supplies	97,000	15,313	27,231	3,525	2,595
Postage	681,157	333,788	411,245	30,593	48,401
Professional Dues	29,652	9,505	10,388	1,699	2,160
Publications	301,819	79,410	75,494	10,665	9,136
Security	300,000	65,871	68,791	19,097	15,279
Telephone	93,000	18,312	17,202	4,194	5,264
Training	266,812	66,036	50,410	6,124	8,840
Utilities	125,000	24,085	24,995	6,987	6,117
Worker's Compensation	50,000	53,034	45,568	9,227	(50)
Contingency	250,000	250,000	248,258	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>1,495,630</b>	<b>1,550,462</b>	<b>228,983</b>	<b>215,800</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
FURNITURE:					
Executive Services	1,500	0	0	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	12,000	0	8,395	0	7,970
Residential	25,000	0	694	0	694
Commercial	3,500	0	1,385	0	1,385
Personal Property	4,500	0	0	0	0
Legal	2,000	0	469	0	469
EQUIPMENT:					
Information Services	112,000	3,870	1,189	868	0
CAMA Hardware	30,000	0	3,840	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>3,870</b>	<b>15,972</b>	<b>868</b>	<b>10,518</b>

BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Four Months Ending 4/30/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	4,025,264	3,865,040	1,022,126	961,848
Salaries, Overtime	171,350	26,705	31,990	1,955	3,886
Retirement	2,150,130	721,923	699,461	180,159	170,191
Payroll Taxes	32,400	20,595	21,925	390	19,579
Group Medical Insurance	2,045,466	440,512	423,418	117,109	114,977
Life Insurance	80,889	19,299	17,891	4,806	4,111
Medicare Taxes	201,054	63,421	61,278	15,884	14,940
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	35,977	53,012	4,781	4,747
Departure Contingency	70,000	31,611	54,066	0	701
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>5,385,308</b>	<b>5,228,080</b>	<b>1,347,210</b>	<b>1,294,981</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	20,664	34,731	0	24,601
Valuation Telecommunications Accounts	40,000	23,597	0	0	0
Election	1,000,000	0	402,834	0	402,834
Accounting & Auditing	50,000	12,411	26,509	5,914	20,166
Legal Services	1,250,000	326,177	380,949	84,515	115,273
Consulting Studies	40,000	1,766	1,756	304	304
Taxpayer Liasion Officer	39,000	3,999	6,093	1,412	1,647
Contract Services Contingency	45,800	240	124	240	45
Temporary Services	196,000	59,507	49,739	38,522	28,394
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>448,362</b>	<b>902,735</b>	<b>130,907</b>	<b>593,264</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	20,736	17,858	1,385	591
Software Maintenance	446,835	267,659	321,396	40,827	62,220
Hardware Maintenance	43,000	3,965	12,015	794	0
IS Supplies	60,000	1,681	4,308	1,219	369
IS Services	25,000	3,027	2,725	0	873
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>297,069</b>	<b>358,302</b>	<b>44,225</b>	<b>64,052</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	250,000	240,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	226,092	194,548	182,919	3,942	3,950
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	100,000	0	3,800	0	0
CAMA Software	693,311	301,895	244,092	123,721	112,894
CAMA Enhancements	150,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>746,443</b>	<b>670,811</b>	<b>127,663</b>	<b>116,844</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	475	1,233	0	0
Chief Appraiser Expense	8,000	1,906	1,729	182	585
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>2,381</b>	<b>2,962</b>	<b>182</b>	<b>585</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
*For the Four Months Ending 4/30/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	79,410	112,755	35,630	26,795
Training	6,920	3,250	2,900	3,250	2,900
Postage	203,832	3,242	20,526	98	1,591
Legal Services	65,000	1,859	1,905	1,859	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>1,175,752</u></b>	<b><u>87,761</u></b>	<b><u>138,086</u></b>	<b><u>40,837</u></b>	<b><u>31,286</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>8,467,812</u></b>	<b><u>8,867,410</u></b>	<b><u>1,920,875</u></b>	<b><u>2,327,330</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(5,799,667)</u></b>	<b><u>(4,268,911)</u></b>	<b><u>1,830,982</u></b>	<b><u>2,217,020</u></b>



# 2025 BOD Appraisal Records Report

As of June 4, 2025, the Bexar Appraisal District (BCAD) reports the following updates on its appraisal operations:

## Protest Deadlines and Notices

- The initial protest deadline was **May 15**, aligning with the statutory deadline for most residential property owners.
- A **second round of notices**—primarily for Business Personal Property (BPP) accounts with later rendition deadlines—was mailed during the **week of May 19**, establishing a **June 20 protest deadline**. This mailing included **11,408 notices**.
- The **third** and final bulk **notice run** is scheduled for **June 20**, with a protest deadline of **July 21**. It is anticipated that it will be a smaller batch.

## Legal Training and Staff Development

- On **May 22**, our in-house counsel Charles Wise, in partnership with **MVBA P.C. Attorneys at Law**, conducted a legal update and best practices training session for appraisers. This training emphasized compliance with current laws and procedural standards, enhancing appraisal quality and transparency.

## Appraisal Review Board (ARB) Activity

- The ARB officially began conducting 2025 protest hearings on **May 27**.
- We are currently in our sixth week of informal conferences and second week of formal ARB hearings.

## Maintenance of the 30-Day Processing Window

The District strives to maintain a 30-day processing window.

*\*Due to the recent protest deadline and shift in resources to facilitate the appeal season, processing times for ownership changes and exemption applications will indicate increasing times to process.*

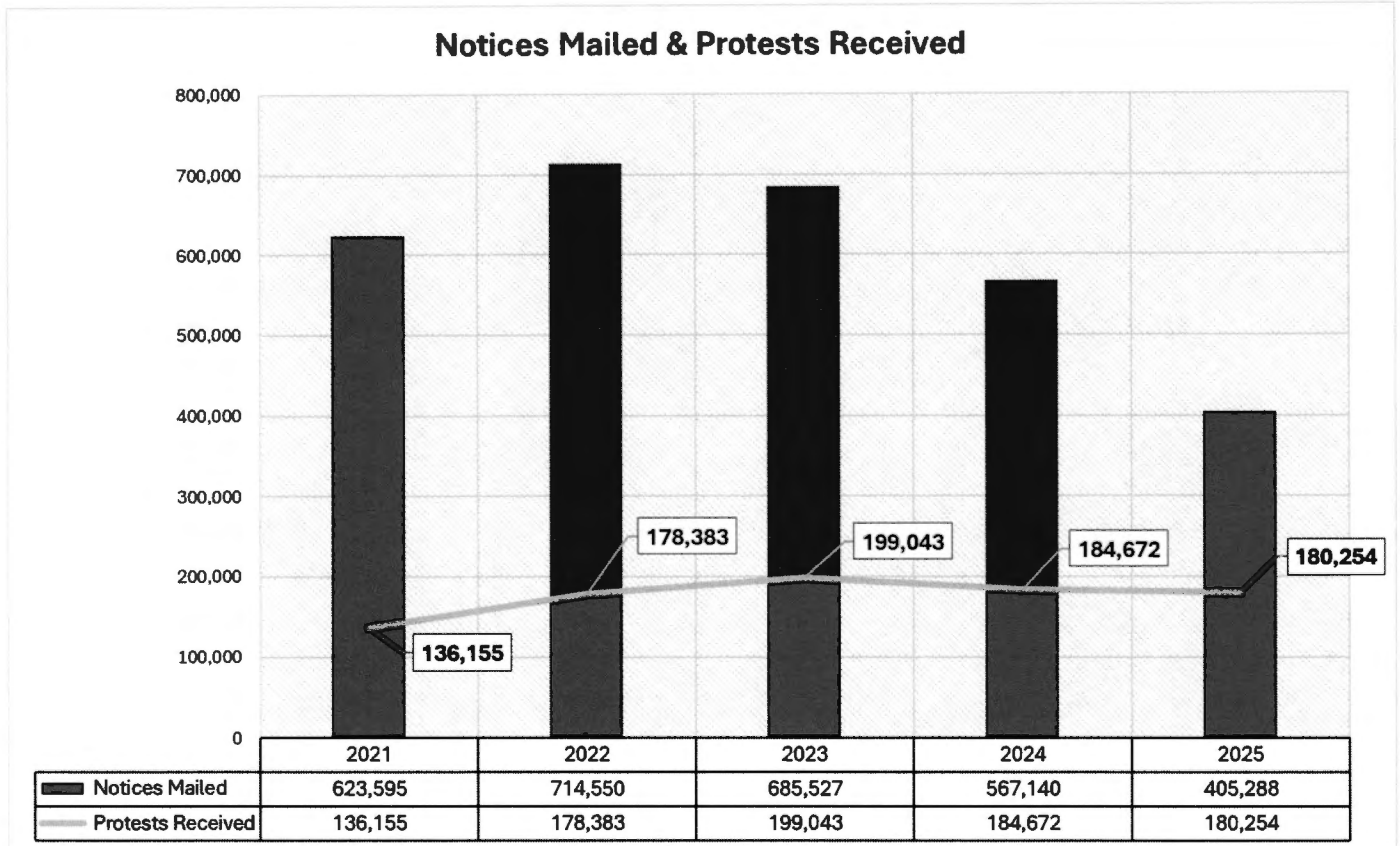
**Ownership Updates:** Processed as deed filings are received from the County Clerk.  
(5,375 pending deed filings, loaded through May 23rd, 11 days from current)

**Exemption Applications:** Processed as they are submitted by property owners.  
(3,324 pending applications, oldest is from April 9th, 55 days from current, within the 90 days requirement)



# 2025 BOD Appraisal Records Report

## Protest Volume

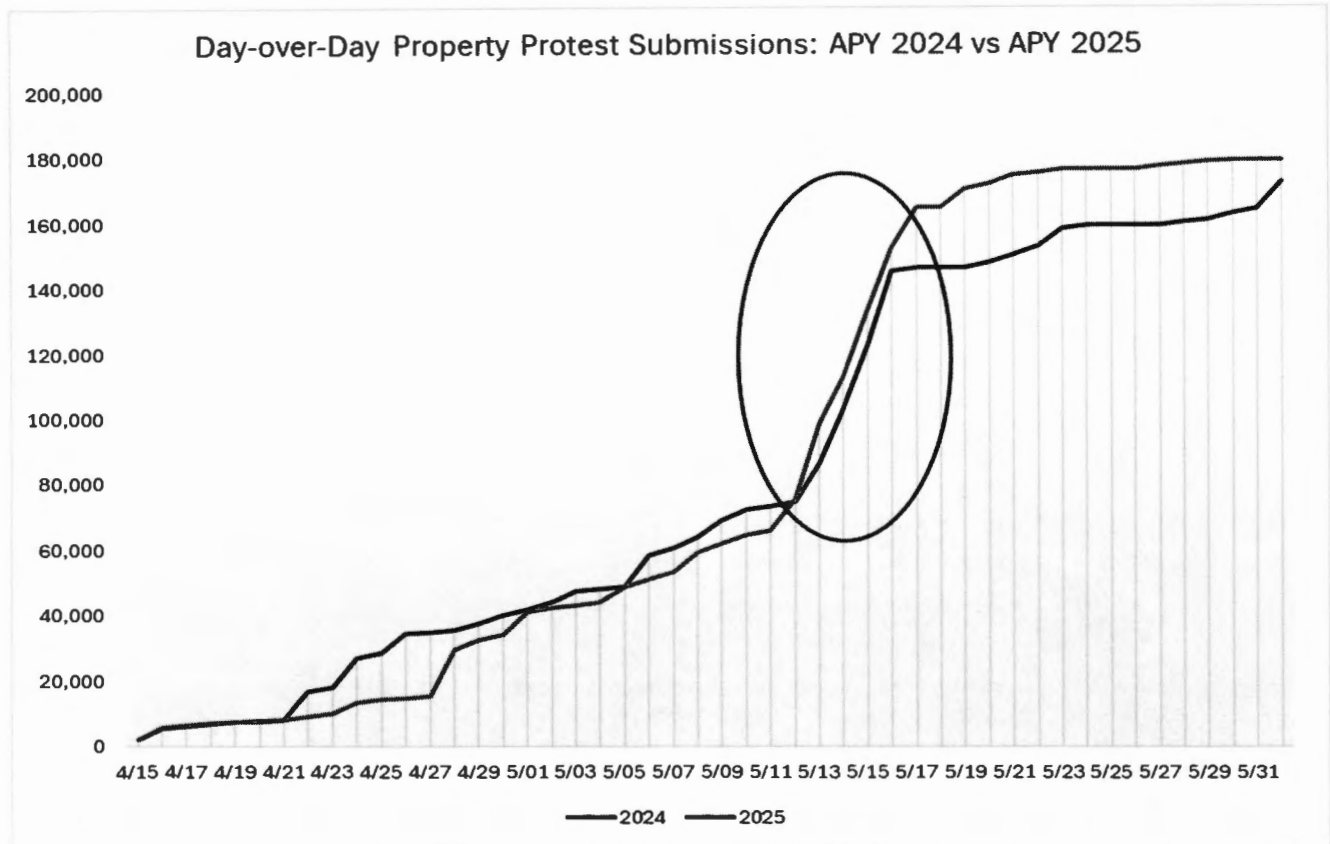


As of Wednesday, June 4, we've received approximately 180,000 protests for the 2025 appraisal year, representing more than \$137 billion in protested value. This comes amid a cooling real estate market, where declining transaction volumes and price stagnation have led to fewer appraisal notices. Nevertheless, protest volumes are tracking closely with last year, indicating continued taxpayer engagement despite the slowdown.



# 2025 BOD Appraisal Records Report

## Protest Deadline Filing

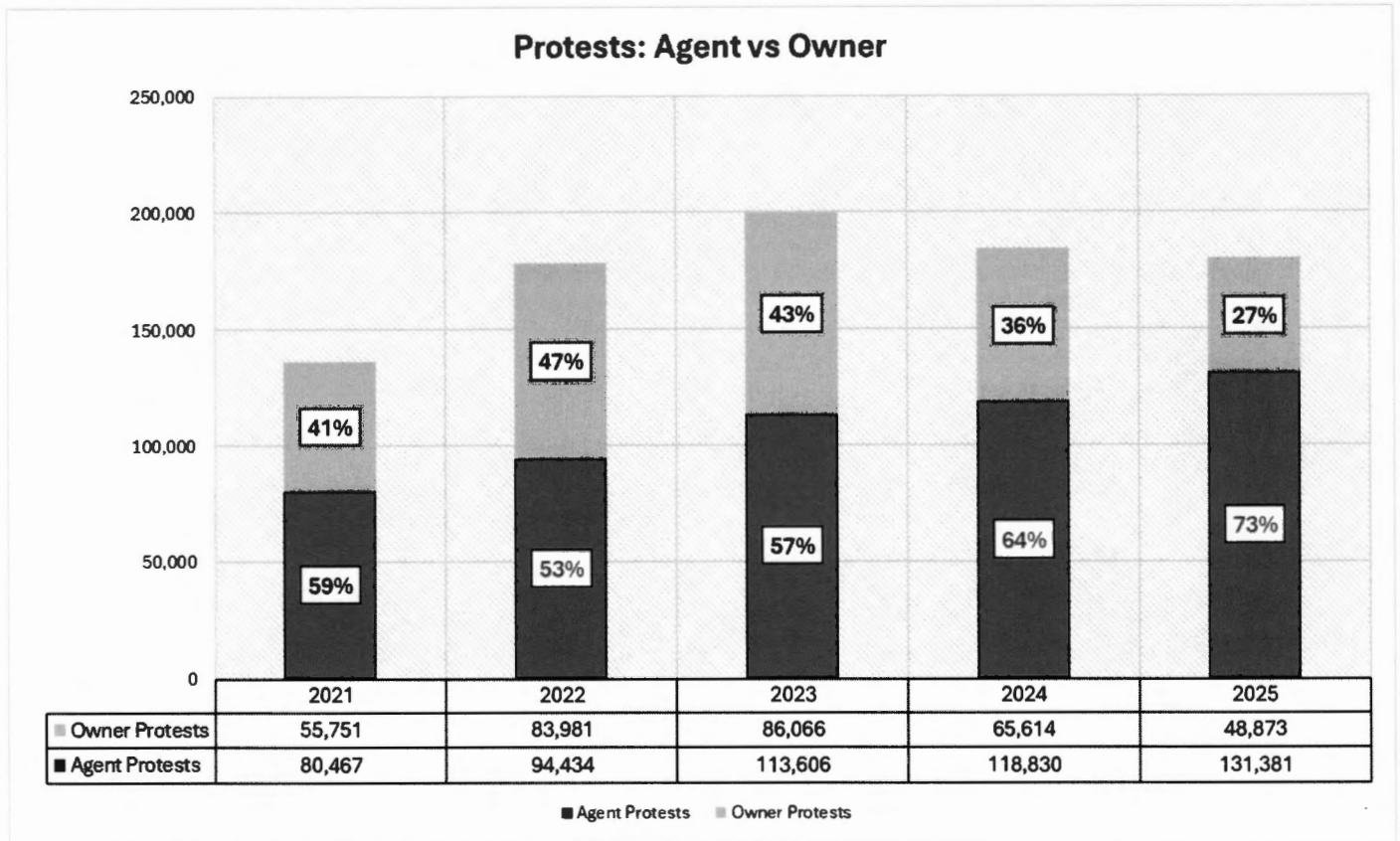


Each year, a significant number of protests, especially those submitted by tax agents handling multiple accounts, are filed in the final days leading up to the deadline. This predictable but concentrated surge places increased pressure on our processing systems, requiring additional coordination and staffing to ensure all protests are accurately received, logged, and scheduled within the limited window. While this pattern is expected, it presents operational challenges that we actively manage to maintain timely service.



# 2025 BOD Appraisal Records Report

## Protests Agent vs Owner Breakdown

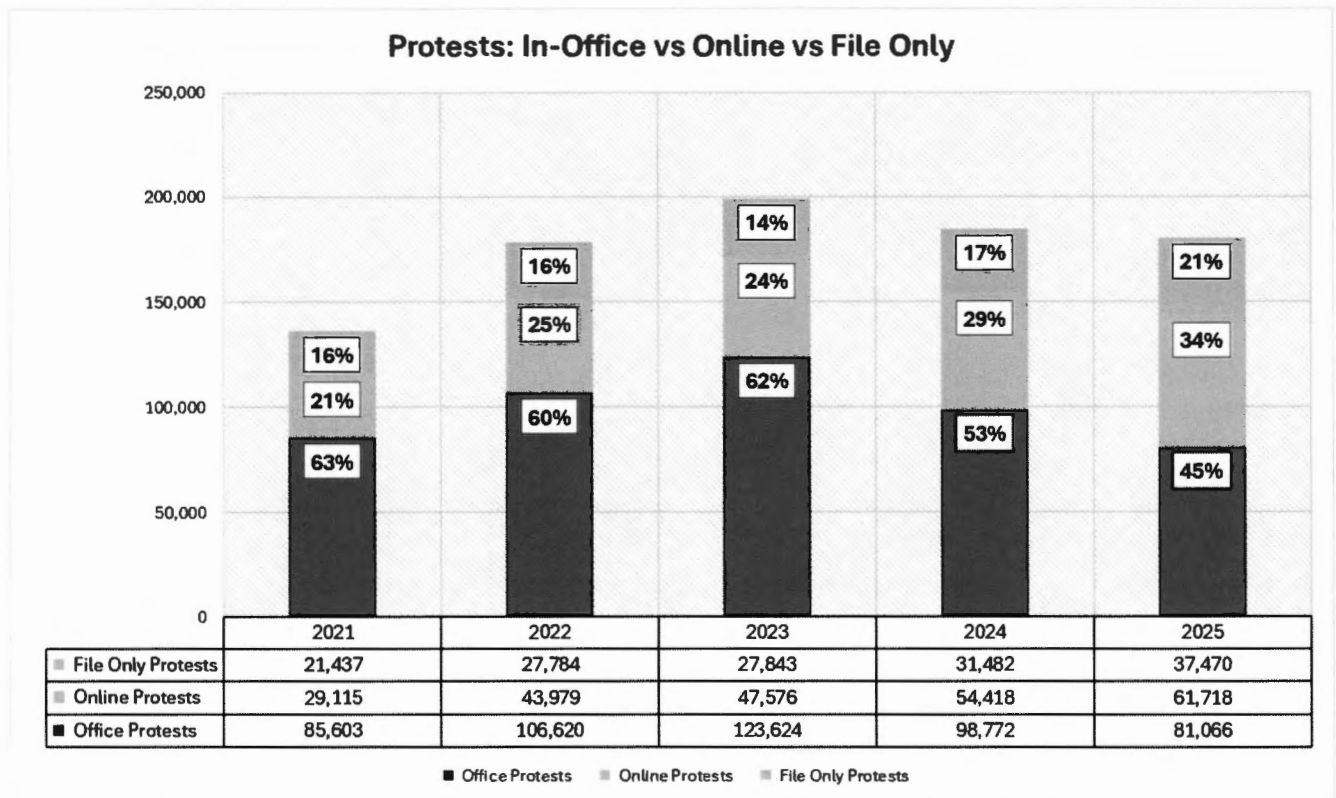


Notably, we are observing fewer owner-submitted protests and a corresponding increase in agent-filed protests.



# 2025 BOD Appraisal Records Report

## Shift Toward Electronic Protest Filing



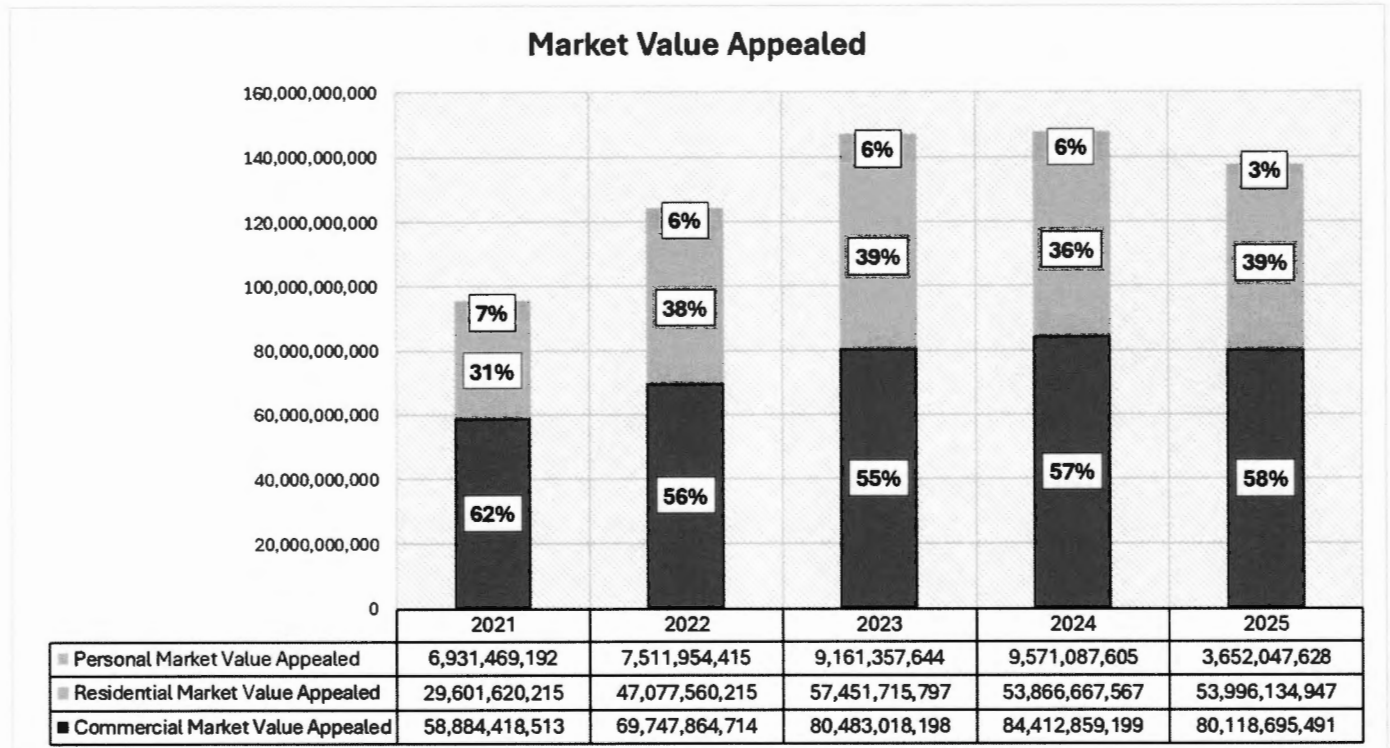
Protest filing methods continue to trend toward digital platforms, with a growing percentage of protests being submitted electronically rather than by mail or in person. For the 2025 appraisal year, 55% of all protests were filed electronically. Of these, 21% were designated as “file only” protests—where the protest was submitted online but the property owner or agent opted to manage their informal conference or Appraisal Review Board (ARB) hearing in person. The remaining 34% were “online protests,” indicating both the filing and resolution process—whether through informal conference or ARB hearing—will be conducted virtually or by phone. The remaining 45% of protests were submitted via physical forms, either mailed or hand-delivered to our office.

Focusing specifically on residential property owners, approximately 60% chose to file their protests using the fully online platform, while the remaining 40% submitted their protests through electronic file-only, mail or in-person at the service counter.



# 2025 BOD Appraisal Records Report

## Market Value Under Protest



The total market value under protest for 2025 currently stands at approximately \$137.7 billion, reflecting a slight decline from the peak levels seen in 2023 and 2024, when protested values exceeded \$147 billion. Commercial and Residential protest volumes have remained steady, the personal property category shows a notable decreased down from \$9.57 billion in 2024 to \$3.58 billion in 2025, *however* this figure is expected to increase as personal property protests are still being filed, due to their later statutory protest deadline. Overall, protested market value remains elevated compared to pre-2023 levels, demonstrating ongoing engagement by property owners and agents.



# 2025 BOD Appraisal Records Report

## Resolution Metrics

### Resolved This Year

As Of:	Type	Protests	Value
6/4/2025	COM	3,427	\$38,730,259,445
6/4/2025	PP	635	\$2,142,692,675
6/4/2025	RES	18,200	\$7,840,185,663
	<b>Total</b>	<b>22,262</b>	<b>\$48,713,137,783</b>

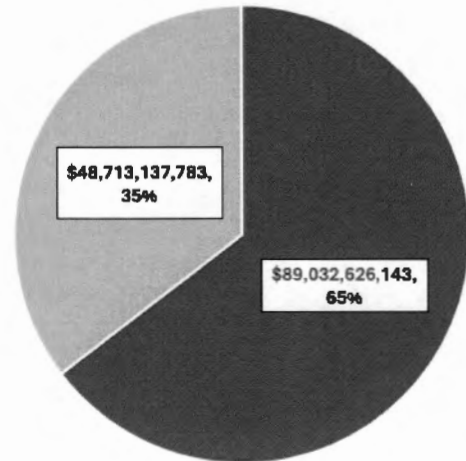
### Resolved Prior Year (2024)

As Of:	Type	Protests	Value
6/3/2024	COM	417	\$2,127,665,513
6/3/2024	PP	12	\$421,797,695
6/3/2024	RES	20,694	\$6,618,381,200
	<b>Total</b>	<b>21,123</b>	<b>\$9,167,844,408</b>

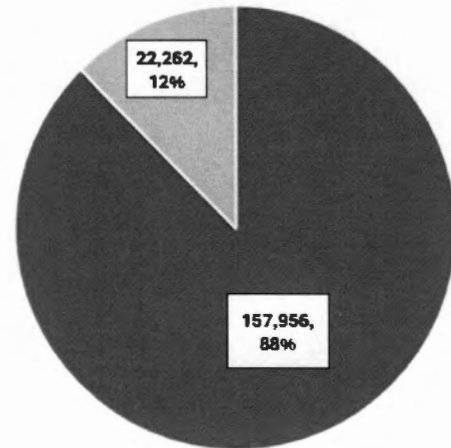
### Resolved 2 Years Ago (2023)

As Of:	Type	Protests	Value
6/4/2023	COM	918	\$3,425,802,084
6/4/2023	PP	17	\$670,011,055
6/4/2023	RES	26,500	\$8,094,885,060
	<b>Total</b>	<b>27,435</b>	<b>\$12,190,698,199</b>

Protested Resolved Value



Protested Resolved Accounts



To date, more than 22,000 property protests have been resolved, covering over \$48 billion in value, just over 35% of the total protested value submitted this year. With approximately six weeks remaining before the certification deadline, our team is working diligently to resolve at least 90% of all protested value, with a goal of reaching 95%

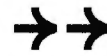
**STAFF SUMMARY SHEET**

**ISSUE:** Additional Reports

The board of directors will receive the following reports:

1. Community Engagement
2. Taxpayer Liaison
3. Appraisal Review Board

# May 2025 Community Interaction Statistics



- 11,941 - Total Answered Calls
- 47.9% - % Answered
- 28.9% - % Abandoned
- 0:11:57 - Average Speed of Answer
- 0:12:30 - Average Call Duration
- 2:25:27 - Max Longest Wait

**Inbound Calls**

**24,940**

Total Presented  
Calls

**Counter Activity**

**4,987**

Total Visitors

- 250 Daily Average
- 0:10:23 - Average Wait Time
- 0:11:27 - Average Service Time

- 2,762 Total Residents Engaged
- 4,074 Via Web Chat
- 3,950 Questions Asked

**AskBCAD Chatbot**

**4,096**

Total  
Communications

**Community Engagement  
Events**

**14**

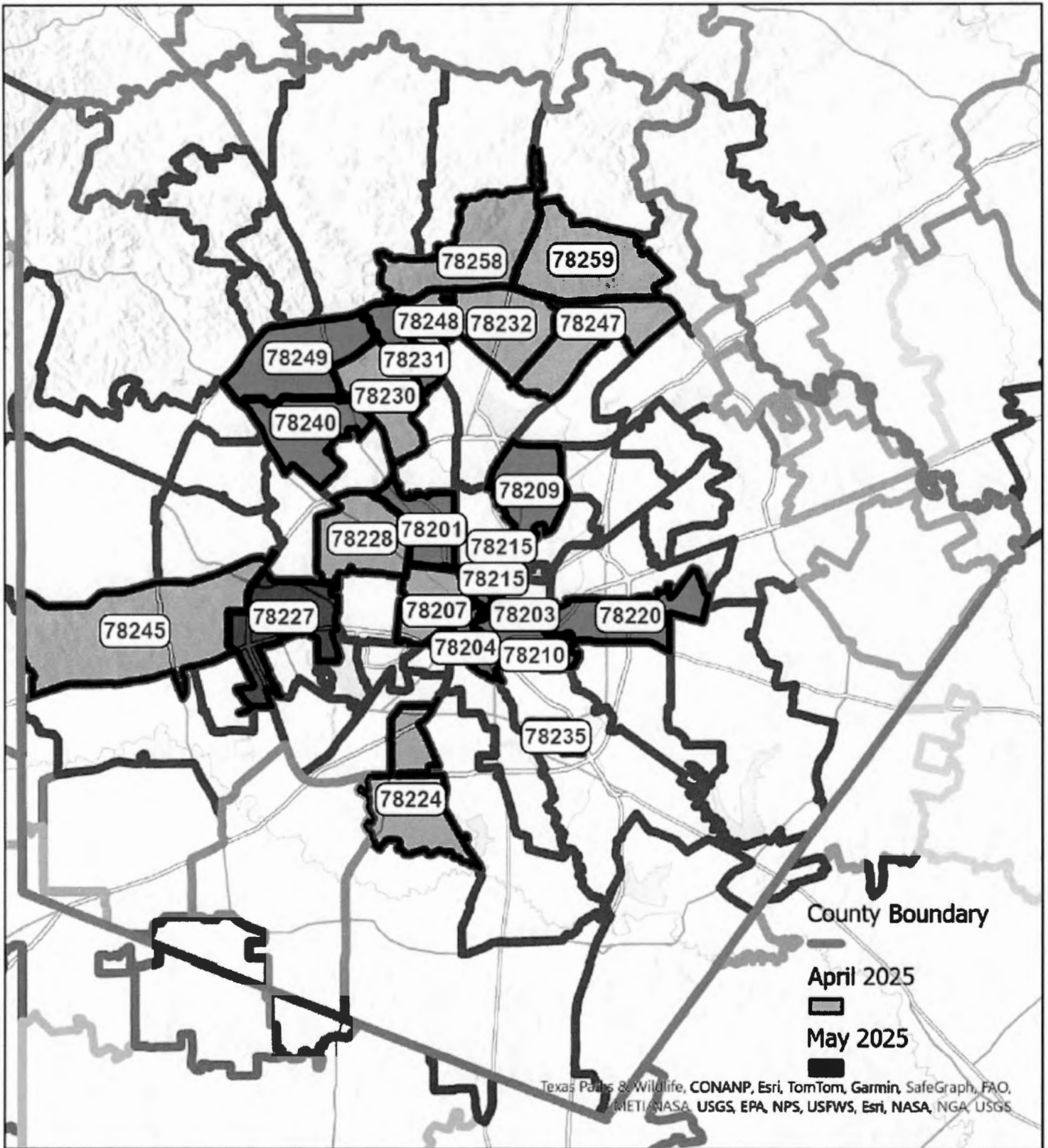
Total Events

- 1,122 Total Residents Engaged (Est)
- 507 Protest Forms Collected
- 44 Exemption Applications Collected
- 30 Staff Members Participated



# April & May 2025 Community Engagement Map

This map highlights the areas of Bexar County that we visited as part of our April & May 2025 outreach efforts to offer support and resources regarding property appraisals and exemptions in person.



33 events held in total:

25 in-person events

8 virtual events

3 Spanish led events

1 Arabic led event

1 Vietnamese event

## 2025 Community Engagement Report – May

**Date:** June 5, 2025

**To:** Board of Directors  
Rogelio Sandoval, Chief Appraiser

**From:** Jennifer Rodriguez, Communications Director

<b>Date &amp; Time</b>	<b>Program</b>	<b>Presenter</b>	<b>Topic</b>	<b># of Attendees (if available)</b>	<b># of Documents Submitted (if available)</b>
May 1	City of San Antonio Property Tax Help Session – Second Baptist Church (Arabic & Vietnamese)	Virginia De La O, Renee Hernandez, Dominique Ramos & Jennifer Rodriguez	Resource table: General appraisal, exemption and protest information	33 English households 3 Vietnamese households	29 Protests 1 Homestead
May 3	What It's Worth with Mike Hermes – KTSA radio	Rogelio Sandoval	Radio interview - General appraisal, exemption and protest information	Unk	N/A
May 5	San Antonio Oasis	Jennifer Rodriguez	General appraisal, exemption and protest information	23	N/A
May 6	City of San Antonio Property Tax Help Session – University Methodist Church	Jimmy Saiz, Jaime Solar, Jennifer Rodriguez, Rogelio Sandoval & Abraham Trevino	Resource table: General appraisal, exemption and protest information	103	69 Protests 3 Homesteads 1 DAVHS 1 O65
May 7	San Antonio Real Estate Investors Association	Tommy Allison, Rogelio Sandoval & Erich Strey	Q&A with the Chief Appraiser	30-50	N/A
May 8	City of San Antonio Property Tax Help Session – Phil Hardberger Urban Ecology Center	Davette Balcazar, Anthony Cardenas, Renee Hernandez, Jennifer Rodriguez, JP Rodriguez & Rogelio Sandoval	Resource table: General appraisal, exemption and protest information	100	59 Protests 2 O65
May 10	City of San Antonio Property Tax Help Session – Brackenridge High School	Lisa Aguilar, Linda Bounyalack, Veronica Camacho, Dominique Ramos, Jennifer Rodriguez, Rogelio Sandoval & Jaime Solar	Resource table: General appraisal, exemption and protest information	152	93 Protests 5 Homesteads 1 HS Audit

<b>Date &amp; Time</b>	<b>Program</b>	<b>Presenter</b>	<b>Topic</b>	<b># of Attendees (if available)</b>	<b># of Documents Submitted (if available)</b>
May 10	KLMO 98.9/92.1 radio with Placido Salazar	Rogelio Sandoval	Radio interview - General appraisal, exemption and protest information	Unk	N/A
May 12	City of San Antonio Property Tax Help Session – First Baptist Church	Andrea Green, Jahnya Parker, Emilie Prado, Jennifer Rodriguez & Jaime Solar	Resource table: General appraisal, exemption and protest information	203	152 Protests 6 Homesteads 8 O65 1 Appointment of Agent
May 13	Rainbow Hills Neighborhood Association	Roxanne Esquivel & Jennifer Rodriguez	Overview of Bexar Appraisal District, exemptions, and the appeals process	30	3 Protests
May 14	Habitat for Humanity	Marquea Esparza & Marcella Trevino	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)	15	N/A
May 14	City of San Antonio Property Tax Help Session – Compass Rose Legacy Campus	Lisa Aguilar, Linda Bounyalack, Celeste Muniz, Jessica Ochoa, Amy Perez, Vera Pope, Jennifer Rodriguez, JP Rodriguez, Jaime Solar & Joyce Tamayo	Resource table: General appraisal, exemption and protest information	200	102 Protests 15 Homesteads 1 Disabled Person 5 O65
May 17	City of San Antonio Home Repair Fair	Omar Ayala, Jennifer Rodriguez & Gloria Ramirez	Resource table: General appraisal, exemption and protest information	Approx 200-300	N/A
May 20	Alamo Area Beekeepers Association	Gilbert Escobedo & Molly Keck, Agriculture Advisory Board Member	Requirements for Beekeeping Special Appraisal	30	N/A

## Jimmy L. Saiz

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**From:** Tax Payer. Liaison  
**Sent:** Tuesday, June 3, 2025 1:51 PM  
**To:** Jimmy L. Saiz  
**Subject:** TPL Reports Calendar  
**Attachments:** TPL Reports Calendar.ics

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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### TPL Reports Calendar

Thursday, May 1, 2025 – Tuesday, June 3, 2025

Time zone: (UTC-06:00) Central Time (US & Canada)

(Adjusted for Daylight Saving Time)

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May 2025							June 2025						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				<u>1</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>2</u>	<u>3</u>	4	5	6	7
<u>4</u>	<u>5</u>	6	7	<u>8</u>	<u>9</u>	<u>10</u>	8	9	10	11	12	13	14
<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	15	16	17	18	19	20	21
<u>18</u>	<u>19</u>	20	21	22	<u>23</u>	<u>24</u>	22	23	24	25	26	27	28
<u>25</u>	<u>26</u>	<u>27</u>	28	<u>29</u>	<u>30</u>	<u>31</u>	29	30					

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▲	<u>Thomas &amp; Timothy Green PID: 168633</u>	Thu, May 1	9:30 AM – 10:00 AM
	<u>Jennifer Kirklys PID: 345438</u>		1:30 PM – 2:00 PM
▲	<u>Rotor Prop LLC PID: 526960</u>	Fri, May 2 to Mon, May 5	8:30 AM – 9:00 AM
▲	<u>Jenifer Robinson PID: 630413</u>	Thu, May 8 to Mon, May 12	9:00 AM – 3:00 PM
	<u>Jenifer Robinson PID: 283444</u>	Thu, May 8 to Mon, May 12	9:00 AM – 3:00 PM
	<u>Guadalupe Torres PID: 189859</u>	Thu, May 8 to Mon, May 12	10:00 AM – 10:30 AM
▲	<u>Vantage at Westover PID: 1307487</u>	Fri, May 9 to Mon, May 12	12:30 PM – 4:00 PM
▲	<u>Ryan Shimek PID: 1321945</u>	Tue, May 13	10:00 AM – 10:30 AM
	<u>Matthew Perez PID: 639444</u>		3:30 PM – 4:00 PM
▲	<u>Mirna Garza PID: 545126</u>	Wed, May 14	10:30 AM – 11:00 AM

<u>Jakori Cox PID: 719955</u>			12:30 PM – 3:30 PM
<u>Ioana Popa PID: 752190</u>			1:00 PM – 1:30 PM
<u>Gabriela Montanez PID: 1365078</u>	Wed, May 14 to	Thu, May 15	5:00 PM – 2:00 PM
<hr/>			
▲ <u>Gregory O'Connor PID: 1217975</u>	Thu, May 15		9:30 AM – 10:00 AM
<u>Tagel Defar PID: 1236299</u>	Thu, May 15 to	Mon, May 19	10:30 AM – 8:30 AM
<hr/>			
▲ <u>Nathan Gajan PID: 378683</u>	Mon, May 19		8:30 AM – 10:30 AM
<hr/>			
▲ <u>Eric Cardona PID: 1074209</u>	Fri, May 23 to	Tue, May 27	3:00 PM – 1:30 PM
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▲ <u>Antoniette Vallon PID: 651915</u>	Thu, May 29		11:30 AM – 1:30 PM
<hr/>			
▲ <u>Ownwell PID: 22470</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22471</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22472</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22474</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22477</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22480</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22482</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22481</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PPID: 22469</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<u>Ownwell PID: 22465</u>	Fri, May 30 to	Mon, Jun 2	8:00 AM – 8:30 AM
<hr/>			
▲ <u>Ownwell PID: 171263</u>	Mon, Jun 2		8:00 AM – 10:00 AM
<u>C Jo Hilton PID: 371502</u>	Mon, Jun 2 to	Tue, Jun 3	3:30 PM – 10:30 AM
<u>Monique Flores PID: 1020751</u>	Mon, Jun 2 to	Tue, Jun 3	3:30 PM – 1:00 PM
<u>Greg Pape PID: 315092</u>	Mon, Jun 2 to	Tue, Jun 3	10:00 PM – 11:30 AM
<hr/>			
▲ <u>Ashley Aguado PID: 540453</u>	Tue, Jun 3		8:00 AM – 11:00 AM

**Details**

**Thursday, May 1, 2025**

▲ **Time** 9:30 AM – 10:00 AM  
**Subject** Thomas & Timothy Green PID: 168633  
REQUEST TYPE: HEARING REQUEST

We are requesting a hearing due to the homeowner was on active duty when mailed to her address. She inherited this property but does not have deed from probate yet.

**ACTION TAKEN:**

I received this request through email and I printed it and gave it to the ARB Chair for his decision

---

▲ **Time** 1:30 PM – 2:00 PM  
**Subject** Jennifer Kirklys PID: 345438  
REQUEST TYPE: INFORMATION

I did not receive a notice to appear and I want a hearing what should I do?

**ACTION TAKEN:**

I spoke with her and informed her that I will transfer her to customer service who will help you get that form and maybe you might consider doing it on line.

---

**Friday, May 2, 2025**

▲ **Time** 5/2/2025 8:30 AM – 5/5/2025 9:00 AM  
**Subject** Rotor Prop LLC PID: 526960  
REQUEST TYPE: RESCHEDULE

This PID was personally delivered but since I have not heard anything on it from December of last year, I have attached it.

**ACTION TAKEN:**

I received the email and I printed it out and gave it to the Chair for his decision

---

**Thursday, May 8, 2025**

▲ **Time** 5/8/2025 9:00 AM – 5/12/2025 3:00 PM  
**Subject** Jenifer Robinson PID: 630413  
REQUEST TYPE: RESCHEDULE

I had a hearing and I felt like I was not listened to. I didn't get a chance to add my closing remarks. I would like to have the evidence from the district as well.

**ACTION TAKEN:**

I listened to the customer, I listened to the audio, I spoke with the ARB Chair.

**OUTCOME:**

The ARB Chair listened to the audio and his decision was to grant her another hearing. He wrote a memo, and I scanned the memo and sent this to her email.

---

▲ **Time** 5/8/2025 9:00 AM – 5/12/2025 3:00 PM  
**Subject** Jenifer Robinson PID: 283444  
REQUEST TYPE: RESCHEDULE

I had a hearing and I felt I was not listened to. I didn't get a chance to

add my closing remarks. I would like to have the evidence from the district as well.

**ACTION TAKEN:**

I listened to the customer, I listened to the audio. I spoke with the ARB Chair.

**OUTCOME:**

The ARB Chair listened to the audio and his decision was to grant her another hearing. He wrote a memo, and I scanned the memo and sent this to her email

---

▲ **Time** 5/8/2025 10:00 AM – 5/12/2025 10:30 AM

**Subject** Guadalupe Torres PID: 189859  
REQUEST TYPE: WITHDRAW HARING

I had a hearing and I felt that I was not listened to. I was interrupted by the panel chair and I felt my evidence was not payed attention to.

**ACTION TAKEN**

I listened to the customer. I listened to the audio. I spoke with the ARB Chair. He listened to the audio and reached out to the customer. He offered her another hearing.

**OUTCOME:**

I called the customer. I relayed the information from the ARB Chair: If you would like another hearing, the total Market Value would default back to the original Value. The customer decided that she didn't trust a re-opening based on her last hearing.

---

**Friday, May 9, 2025**

▲ **Time** 5/9/2025 12:30 PM – 5/12/2025 4:00 PM

**Subject** Vantage at Westover PID: 1307487  
REQUEST TYPE: INFORMATION

Hello, I got a bounce back from cs@bcad.org <mailto:cs@bcad.org> . I am trying to deliver this designation of refund form. Please confirm receipt or let me know if another email is needed.

**ACTION TAKEN:**

I looked at the attachment. It was sent to the wrong office. I emailed him the correct Tax Assessor's Office address for him to forward the form 50-765.

---

**Tuesday, May 13, 2025**

▲ **Time** 10:00 AM – 10:30 AM

**Subject** Ryan Shimek PID: 1321945  
REQUEST TYPE: INFORMATION

I was approved for a Homestead about a month and a half ago. I was curious if you could tell me if I was getting a refund for the past couple

of years, and about how long it takes to arrive.

**ACTION TAKEN:**

I responded to his request by forwarding him the following information: Sir, to obtain a copy of a tax statement, a tax receipt, make payment arrangements or if you have questions regarding billing, collection, or a refund of taxes, please contact the Bexar County Tax Assessor's Office. Web: [www.bexar.org/tax](http://www.bexar.org/tax) <<http://www.bexar.org/tax>> Phone: 210-335-2251

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▲ **Time** 3:30 PM – 4:00 PM  
**Subject** Matthew Perez PID: 639444  
REQUEST TYPE: INFORMATION

After reviewing our areas CMA, current listings, Homes Sold, we would like to file a Property Tax Protest. Attached 50-132 form

**ACTION TAKEN:**

I read the email and I opened the attachment, however, the 50-132 form was not filled out. I emailed the customer and informed him that the form was not filled out.

**OUTCOME:**

The customer filled out the form and I submitted the completed form to customer service, it was stamped received with the date from customer service and I emailed him a copy of the form.

---

**Wednesday, May 14, 2025**

▲ **Time** 10:30 AM – 11:00 AM  
**Subject** Mirna Garza PID: 545126  
REQUEST TYPE: PROTEST FORM

Attached please find my official protest letter for 2025. If you have any questions please contact me via email at:

**ACTION TAKEN:**

I received the customer's Notice to protest Form for 2025. I responded: Ms. Garza, I printed your form and gave it to Customer Service to be stamped and processed. I sent the customer a copy of the stamped form for her files.

---

▲ **Time** 12:30 PM – 3:30 PM  
**Subject** Jakori Cox PID: 719955  
REQUEST TYPE: INFORMATION:

I am the property owner of 6311 Village Cliff, San Antonio TX. 78250. I am reaching out because I have not received any official notice, letter. Or documentation regarding this year's property appraisal from your office. As a result, I have not had adequate time to review or respond to the proposed appraisal value. Please advise whether the appraisal notice has been mailed and if so, when it was sent to what address?

**ACTION TAKEN:**

I received the email and I responded. I sent the customer a copy of the property search for his address which it is written that his property taxes for 2024 and 2025 has not gone up \$1000 or higher. I also sent him a copy of the Notice to appear for him to fill out and send in. I also gave him the date that the form had to be sent in which is May 15, 2025

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▲ **Time** 1:00 PM – 1:30 PM  
**Subject** Ioana Popa PID: 752190  
REQUEST TYPE: LATE HEARING

I requested my hearing date via text or email and I did not receive that. I was not able to check for my appointment online due to not having a pin# I requested a second hearing with the chairman through email, due to not knowing about the first appointment, and it was denied. Please give me a chance to have a hearing for year 2023-2024.

**ACTION TAKEN:**

I listened to the customer. I had her fill out a Chair's Review. I asked her to send me a copy of the email she sent to the chair. I called the chair and he will address this issue tomorrow.

---

▲ **Time** 5/14/2025 5:00 PM – 5/15/2025 2:00 PM  
**Subject** Gabriela Montanez PID: 1365078  
REQUEST TYPE: INFORMATION:

I am reaching out to submit an official request to protest my property taxes for 2025.

**ACTION TAKEN:**

I received her documents for protest. I forwarded them to Sarah for processing.

---

**Thursday, May 15, 2025**

▲ **Time** 9:30 AM – 10:00 AM  
**Subject** Gregory O'Connor PID: 1217975  
REQUEST TYPE: INFORMATION

I recently had an increase in my disability rating. I have received a refund of my property taxes (school taxes) from Kendall county over two weeks ago, and I am curious as to how long it takes Bexar County to refund the taxes already paid from effected date.

**ACTION TAKEN:**

I read his email and I responded by letting him know that to obtain a copy of a tax statement, a tax receipt, make payment arrangements or if you have questions regarding billing, collection, or a refund of taxes, please contact the Bexar County Tax Assessor's Office. Web: [www.bexar.org/tax](http://www.bexar.org/tax) <<http://www.bexar.org/tax>> Phone 210-335-2251

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▲ **Time** 5/15/2025 10:30 AM – 5/19/2025 8:30 AM

**Subject** Tagel Defar PID: 1236299  
REQUEST TYPE: INFORMATION

The reason for this email, need to dispute my property value.

ACTION TAKEN:

I responded to the email: I did receive your Notice of Protest. I printed it out and added it to the other protests. Thanks for submitting this paperwork on time.

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**Monday, May 19, 2025**

▲ **Time** 8:30 AM – 10:30 AM  
**Subject** Nathan Gajan PID: 378683  
REQUEST TYPE: INFORMATION:

I was notified that my formal hearing is scheduled for 5/29 at 3 p.m. However I will be traveling with limited access to internet or phone service.

ACTION TAKEN:

I received your email. Your 5/59 date has been cancelled. I understand that you will be traveling. I submitted your request. I asked about the week of June 9th. Right now there are no guarantees, but they will try. If they can't for that week, they will let you know.

---

**Friday, May 23, 2025**

▲ **Time** 5/23/2025 3:00 PM – 5/27/2025 1:30 PM  
**Subject** Eric Cardona PID: 1074209  
REQUEST TYPE: INFORMATION

We do not have any evidence from the county on this property.

ACTION TAKEN:

I read the email and I scanned the document the customer wanted and emailed that to them.

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**Thursday, May 29, 2025**

▲ **Time** 11:30 AM – 1:30 PM  
**Subject** Antoniette Vallon PID: 651915  
REQUEST TYPE: INFORMATION

I want to know why the appraisal amount went down instead of having it increased? Some of the descriptions of my property need to be change.

ACTION TAKEN:

I listened to her questions, and I called and asked the residential director could help the taxpayer understand the answer. He spoke with her and answered all her questions.

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**Friday, May 30, 2025**

▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22470

REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

ACTION TAKEN:

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

OUTCOME:

The ARB Chair, granted a reschedule.

---

▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22471  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

ACTION TAKEN:

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

OUTCOME:

The ARB Chair, granted a reschedule.

---

▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22472  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

ACTION TAKEN:

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

OUTCOME:

The ARB Chair, granted a reschedule.

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▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM

**Subject** Ownwell PID: 22474

REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

ACTION TAKEN:

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

OUTCOME:

The ARB Chair, granted a reschedule.

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▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM

**Subject** Ownwell PID: 22477

REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

ACTION TAKEN:

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

OUTCOME:

The ARB Chair, granted a reschedule.

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▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM

**Subject** Ownwell PID: 22480

REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

**ACTION TAKEN:**

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

**OUTCOME:**

The ARB Chair, granted a reschedule.

---

▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22482  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

**ACTION TAKEN:**

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

**OUTCOME:**

The ARB Chair, granted a reschedule.

---

▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22481  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

**ACTION TAKEN:**

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

**OUTCOME:**

The ARB Chair, granted a reschedule.

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▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PPID: 22469  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back

once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

**ACTION TAKEN:**

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

**OUTCOME:**

The ARB Chair, granted a reschedule.

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▲ **Time** 5/30/2025 8:00 AM – 6/2/2025 8:30 AM  
**Subject** Ownwell PID: 22465  
REQUEST TYPE: RESCHEDULE

I called in on time at 8:04 and it was confirmed. I was told to call back once my evidence was uploaded. I called back and was placed on hold for 9 minutes before being disconnected. I called back and was informed that it was too late and I had already been placed as a no show. I attached my phone log which demonstrated that I did call on time and the length of the calls. I request a reschedule.

**ACTION TAKEN:**

I listened to the taxpayer, I received an email with the proof of the call, and I spoke with the ARB Chair. I filled out and ARB Chair's Review with the information provided.

**OUTCOME:**

The ARB Chair, granted a reschedule.

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**Monday, June 2, 2025**

▲ **Time** 8:00 AM – 10:00 AM  
**Subject** Ownwell PID: 171263  
REQUEST TYPE: RESCHEDULE

Thank you so much for all of your help on Friday. I was given a stack of sheets and a small piece of paper listing out the accounts that would be rescheduled, since we ran out of time after the mix ups of the morning. Would you be able to inquire as to what appears to be an oversight?

The following accounts look like they have not been registered as needing to be rescheduled and I want to make sure they do not end up getting no showed by mistake:

171263  
171277  
171839  
172648  
186484

317064  
345488  
356190  
357826  
360769  
488921  
1339302  
1389240

I really appreciate your help with everything. The County can simply contact tx@ownwell.com <mailto:tx@ownwell.com> to reschedule these, and if you would just confirm with me whatever you are able to find out? I am scheduled to be there on Friday, June 6, again. Hopefully that will go better than last Friday. I hope you are enjoying your weekend.

Suzanne Montalalou  
Property Tax Consultant -- Ownwell  
512-318-1241

**ACTION TAKEN:**

I read the email, I checked each PID to see the status, I spoke with the ARB Chair, I called and spoke with the taxpayer. I replied to her email from the ARB Chair with the following instructions:  
Bring this list with you on Friday for your hearing. You need to verify the above list of accounts with what you check in . If one of the above is not checked in, we will run down or check the status of these at that time.

---

▲ **Time** 6/2/2025 3:30 PM – 6/3/2025 10:30 AM  
**Subject** C Jo Hilton PID: 371502  
REQUEST TYPE: RESCHEDULE

If possible to reschedule our hearing for next Tuesday June 10th anytime between 8:00 – 1:00. Please let us know if that date is a possibility. If not, we can look at other dates. (Tuesdays being the best day of the week).

**ACTION TAKEN:**

I received the email, made an ARB Chair's Review and gave it to the ARB Chair for processing

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▲ **Time** 6/2/2025 3:30 PM – 6/3/2025 1:00 PM  
**Subject** Monique Flores PID: 1020751  
REQUEST TYPE: RESCHEDULE

We have a conflict with Denton CAD, can we reschedule.

**ACTION TAKEN:**

I forwarded the email to Ms. Aguilar to be processed.

---

▲ **Time** 6/2/2025 10:00 PM – 6/3/2025 11:30 AM  
**Subject** Greg Pape PID: 315092

REQUEST TYPE: NOTICE TO PROTEST

I sent my notice to protest on May 13th before the dead line. The email I was given: cs@bcad.org <mailto:cs@bcad.org> and protest@bcad.org <mailto:protest@bcad.org> was no longer active for 2025. I was unaware of this. I have included the email I sent May13th at the bottom of this message. I pleas for your lenience in granting me the due process of protest hearings based on the timely filed protest.

ACTION TAKEN:

I received the email and I forwarded it to Ms. Durnell for processing. I let the taxpayer know.

---

**Tuesday, June 3, 2025**

▲ **Time** 8:00 AM – 11:00 AM  
**Subject** Ashley Aguado PID: 540453  
REQUEST TYPE: RESCHEDULE:

I have tried with no success to get our hearing rescheduled. Our availability is June 19th, June 20th or July 7th through July 11th. We have a conflict with Dallas and Harris CAD for June 5th and June 6th.

ACTION TAKEN:

I received the email and I forwarded it to Ms. Aguilar for processing

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Bexar Appraisal District  
L. Chris White  
TaxPayer Liason Officer  
Office: 210-242-2510  
Fax: 210-242-2454



FIND US ON  

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn