



※UG-98-2023-28996※

BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AGENDA

DATE OF MEETING: March 23, 2023  
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207  
TIME OF MEETING: 1:00 P.M.

\* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO [jgarza@bcad.org](mailto:jgarza@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.

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 Cheri Byrom, Chair
  - Recording of present directors
- B. The board of directors will sign a statement of eligibility to serve as required by Section 6.03, Texas Tax Code.
- C. Public comments period. (*Comments received timely by email will be read into the record at this time.*)
- D. Approval of the minutes of the meeting of February 15, 2023.

REPORTS

- E. 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 December, 2022
  - b. Statement of revenues and expenses as of December 31, 2022
  - c. Designated cash funds report as of December 31, 2022

## 2. Appraisal Records

The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

## F. Additional Reports

The board of directors will receive the following reports:

Community Outreach

### **INFORMATION ONLY**

## G. Retirement of the chief appraiser

The Chief Appraiser, Michael Amezcuita, will provide official notice of his planned retirement to the board of directors.

### **EXECUTIVE SESSION**

## H. 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:

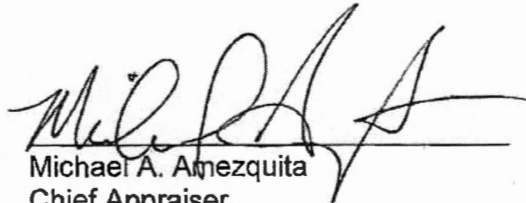
1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking 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. The board of directors may discuss and/or implement the process of hiring a new chief appraiser.

4. Section 551.076 Deliberations regarding Security Devices.

I. Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

J. Adjourn



Michael A. Amezcua  
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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**FILED IN THE OFFICIAL PUBLIC  
RECORDS OF BEXAR COUNTY**

**LUCY ADAME - CLARK  
BEXAR COUNTY CLERK**

**Total Fees: \$2.00**

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
FEBRUARY 15, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on February 15, 2023 at 10:00 a.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Chair, Ms. Cheri Byrom, called the meeting to order at 10:00 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry  
Mr. Jon Fisher  
Mr. Dave Gannon

**B. The board of directors will elect officers for the 2023 tax year.**

Ms. Byrom opened the floor to nominations for each office.

Mr. Fisher moved to nominate Ms. Byrom to continue to serve as chair. Mr. Gannon seconded the motion which was unanimously approved.

Mr. Fisher moved to nominate Ms. DeBerry to continue to serve as vice-chair. Ms. Byrom seconded the motion which was unanimously approved.

Ms. DeBerry moved to nominate Mr. Fisher to continue to serve as secretary. Ms. Byrom seconded the motion which was unanimously approved.

**C. The board of directors may consider and appoint a budget ad-hoc committee.**

After discussing the function of the budget ad-hoc committee, Mr. Fisher and Ms. Byrom volunteered to serve as the 2023 budget ad-hoc committee.

**D. The board of directors may consider and appoint a hiring ad-hoc committee for the chief appraiser position.**

Ms. Byrom discussed the expectations of the hiring ad-hoc committee for the chief appraiser position, and noted that Councilwoman Adriana Rocha-Garcia had expressed interest in being a member.

All voting members of the board of directors volunteered to serve as the hiring ad-hoc committee. Ms. Byrom added that committee meetings would need to be posted as a quorum would be present.

Mr. Amezcuita informed the board that Mr. Keith Hughey, former board of director member and management development consultant, had stated he was available to serve as a consultant to the committee as he was familiar with the needs of an appraisal district.

## **E. Public Comments Period**

No members of the public provided comment to the board.

## **F. Approval of the minutes**

### **Approval of the minutes of the meeting of December 14, 2022.**

Ms. DeBerry moved to approve the minutes of the meeting of December 14, 2022 as written. Mr. Gannon seconded the motion which was unanimously approved.

## **G. Chief Appraiser's Reports**

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

### **1. Financial Condition**

- a. Funds investment report for November, 2022**
- b. Statement of revenues and expenses as of November 30, 2022**
- c. Designated cash funds report as of November 30, 2022**

Ms. Crystal Khantharoth, Finance Director, informed the board that as of November 30, total deposits equaled \$8,439,096.48 at a rate of 1.68% and with a year-to-date interest earned of \$16,085.40, and that the district was currently over-collateralized by \$2,793,161.70. She continued that total revenues collected were \$20,300,629 with a current surplus of \$2,728,178. She also stated there was a payment of \$73,343.70 made to the Sabinal Group from the designated men's restroom cash fund and that the project had been completed.

### **2. Appraisal Records**

- a. Presentation of appraisal roll correction report for the fourth quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Tax Code.**

Mr. Rogelio Sandoval, Assistant Chief Appraiser, presented the board with a report stating that the account noted on the report was listed in error as it should have been coded as a "Value Agreement" rather than a 25.25(b) correction.

- b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2023 appraisal roll.**

Mr. Sandoval informed the board that the appraisal staff was completing field work, and that the residential department had picked up 13,500 new homes while the commercial department had added 38 new multi-family projects, totaling 6,650 individual units. He also informed the board that the district would have a delayed opening on March 27 as a staff meeting was being held that morning, adding that advanced notice would be given to the public.

## H. Additional Reports

The board of directors will receive the following reports:

### 1. Community Outreach

The board received a report from Ms. Jennifer Rodriguez, Executive Assistant/Media & Outreach Coordinator, listing the speaking engagements the district had recently participated in and volunteer staff who had attended each event. She informed the board that in addition to the quarterly Habitat for Humanity presentation and the 2023 Historic Homeowner Fair, the district was participating in the City of San Antonio's Homestead Exemption and Property Tax Help sessions which would take place in various parts of the city through May. Lastly, Ms. Rodriguez stated that the Chief Appraiser and both Assistant Chief Appraisers would be sitting on panels in individual sessions at the Texas Association of Appraisal Districts Annual Conference the following week.

### 2. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison, was unable to attend the meeting.

### 3. Appraisal Review Board Chair

Ms. Deanna Prado, ARB Chair, informed the board that the 16 new ARB members had attended orientation, and that hearings would be held the following week.

## I. **The chief appraiser will inform the board of the district's intent to remove the estimate of taxes from the notice of appraised value as authorized by Senate Bill 2 in the 2019 legislative session. The board may discuss and/or vote to authorize the change to the notice.**

Mr. Amezcuita informed the board that, with their approval, the district would be removing the estimate of value from the appraisal notice as authorized by Senate Bill 2. He stated that this would put the district in compliance with the rest of the state as only Bexar & Nueces counties had not removed the language from their appraisal notices. He continued stating that notice of the change had been sent to property owners with last year's appraisal notices and the required truth in taxation website, which included tax rate information, had been available since 2020.

Mr. Amezcuita continued stating that he felt having the tax estimate on the appraisal notice was misleading and that he would like board approval to make the change. He reminded the board that the tax estimate would still be available on the district's website or by calling into its customer information and assistance department. General discussion was held regarding the anticipated increase in values. A comparison of homestead data for each city council district and county precinct was given to the board members along with an example of the updated appraisal notice.

Ms. DeBerry commented on the need for the district to overcommunicate with the public, suggesting a press release.

Mr. Gannon commented that public feedback was to be expected this year; however, the change would become the norm.

Mr. Fisher commented that it was important to remind the public that the information was still available.

Ms. DeBerry moved to authorize the change to the notice of appraised value. Mr. Gannon seconded the motion which was unanimously approved.

**J. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 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 or 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.
- 4. Section 551.076** Deliberations regarding Security Devices.

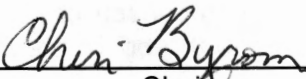
The board did not adjourn to closed executive session.

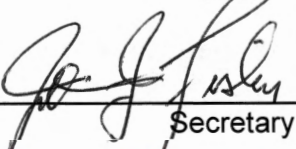
**K. The Board may consider and act upon any item discussed in closed Executive Session.**


As the board did not convene in executive session, there no was action to be taken.

**L. Adjourn**

There being no further business, the February 15, 2023 board of directors meeting adjourned at 10:37 a.m.

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Date

BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 23, 2023  
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Adjourn to Executive Session

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Executive Session

I

Adjourn

J

**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order

Meeting called to order by Cheri Byrom, Chair, and recording of present directors.

**STAFF SUMMARY SHEET**

**ISSUE:** Statement of eligibility

The board of directors will sign a statement of eligibility to serve as required by Section 6.03, Texas Tax Code.



# BEXAR APPRAISAL DISTRICT

MICHAEL A. AMEZQUITA  
Chief Appraiser

411 N. Frio, P.O. Box 830248  
San Antonio, TX 78283-0248  
Phone (210) 224-8511  
Fax (210) 242-2451

BOARD OF DIRECTORS

CHERI BYROM -  
Chair  
TRISH DEBERRY  
Vice-Chair  
JON FISHER  
Secretary

ADRIANA ROCHA GARCIA -  
Councilwoman, District 4  
DAVE GANNON  
ALBERT URESTI, MPA

February 22, 2022

Tax Code Section 6.03 states specific qualifications which must be met by each member of the board of directors. In order to remain eligible to serve as of member of the board, please sign the statement below.

- Pursuant to 6.03(a), an individual is ineligible to serve on the board of directors if they have not been a resident of the district for at least two years immediately preceding the date they take office.
- Pursuant to 6.03(a), an individual is ineligible to serve if they are an employee of a participating tax unit unless the individual is also a member of the governing body or an elected official of a tax unit.
- Pursuant to 6.035(a-1), an individual is ineligible to serve if they are related with the second degree by consanguinity or affinity to an individual who is engaged in the business of appraising property for compensation or has represented owners for compensation in proceedings in the appraisal district at any time during the preceding five years.
- Pursuant to 6.035(a) and 6.412(a), a member of the board of directors, the chief appraiser, and the appraisal review board members is disqualified from serving if he/she owns property on which delinquent property taxes have been owed for more than 60 days, after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes or has deferred or abated a suit to collect delinquent taxes.

I, \_\_\_\_\_, am eligible to serve as a member of the board of directors subject to the above provisions.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**STAFF SUMMARY SHEET**

**ISSUE:** Public comments period

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. Regarding such a subject, discussion, if any, by the Board shall be limited to a proposal to place said subject on the agenda for a subsequent meeting.

Anyone who wishes to address a particular agenda item may submit an email to [jgarza@bcad.org](mailto:jgarza@bcad.org) no later than 8:00 am the morning of the meeting or may register by name on the sign-in sheet by the door to do so in person. Comments received timely by email will be read into the record during the public comment portion of the meeting. Discussion of value of specific properties will not be permitted.

**STAFF SUMMARY SHEET**

**ISSUE:** Approval of minutes

Approval of the minutes of the meeting of February 15, 2023.

**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 December, 2022
- b. Statement of revenues and expenses as of December 31, 2022
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2. Appraisal Records

The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**12/31/2022**

Cash - Operating Account	\$	2,632,856.11	<u>% RATE</u>	0%
	\$	6,974,727.74		2.14%
<b>Total Deposits</b>	<b>\$</b>	<b>9,607,583.85</b>		

Other Rate Comparisons	
TexPool	90 day T-Bill
397.00%	3.91%

Pledged Collateral:

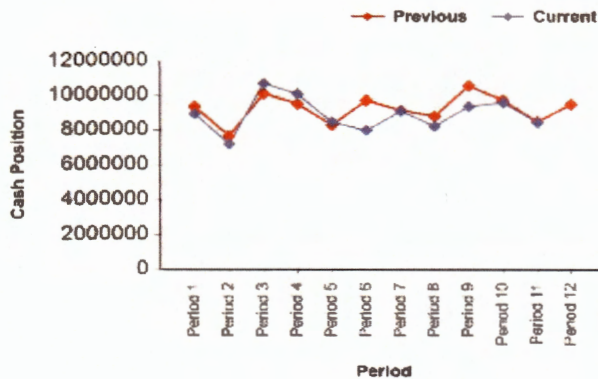
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$	28,636.39
FMV	\$	10,450,425.48			
<b>Total Collateral</b>	<b>\$</b>	<b>10,700,425.48</b>			

**Collateral Over (Under)**      \$      **1,092,841.63**      109% FMV Less FDIC per investment Policy

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 8,439,096.00	\$ 9,599,516.00	\$ -1,160,420.00	12.09%
vs. This Period Last Year	\$ 8,439,096.00	\$ 8,506,917.00	\$ -67,821.00	0.80%

**Cash Position Detail**



Signed by:

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:

August 2022 with TML



## Bexar Appraisal District

### Balance Sheet

As of 12/31/2022

	<u>October</u>	<u>November</u>	<u>December</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$9,599,515.63	\$8,439,096.48	\$9,607,583.85
Accounts Receivable	789,892.00	12,096.00	3,155,680.00
Prepaid Expenses	20,876.21	140,669.21	141,624.81
<b>Total Current Assets</b>	<b>10,410,283.84</b>	<b>8,591,861.69</b>	<b>12,904,888.66</b>
General Fixed Assets	4,179,893.20	4,179,893.20	4,489,423.66
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,149,711.79	1,149,711.79	1,237,765.21
<b>Total Non- Current Assets</b>	<b>11,079,144.12</b>	<b>11,079,144.12</b>	<b>11,476,728.00</b>
<b>Total Assets</b>	<b>21,489,427.96</b>	<b>19,671,005.81</b>	<b>24,381,616.66</b>
<b>LIABILITIES</b>			
Accounts Payable	185,422.02	189,901.45	295,251.99
<b>Total Current Liabilities</b>	<b>185,422.02</b>	<b>189,901.45</b>	<b>295,251.99</b>
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,237,765.21
<b>Total Liabilities</b>	<b>1,335,133.81</b>	<b>1,339,613.24</b>	<b>1,533,017.20</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	4,179,893.20	4,179,893.20	4,489,423.66
General Restricted Reserve Fund	3,323,000.00	3,323,000.00	3,323,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	350,000.00	350,000.00	500,000.00
Designated - Retirement Funding	104,999.00	104,999.00	354,999.00
Designated - Technology Reserve	125,000.00	125,000.00	175,000.00
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
Reserved for Building - Capital	900,000.00	900,000.00	900,000.00
Reserved for Building-Furniture	162,645.00	111,672.70	0.00
Reserved for COLA Retention	0.00	0.00	275,000.00
Reserved for Men's Restroom	250,000.00	176,656.30	107,120.50
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	4,426,763.31	2,728,177.73	485,362.66
<b>Total Equity</b>	<b>20,140,683.64</b>	<b>18,317,782.06</b>	<b>16,928,288.95</b>
<b>Total Liabilities and Equity</b>	<b>21,475,817.45</b>	<b>19,657,395.30</b>	<b>18,461,306.15</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2022*

	<u>2022</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	\$1,228,468	\$0	\$1,228,472	(100%)	(\$4)
City of Alamo Heights	32,741	0	32,742	(100%)	(1)
Alamo Heights ISD	389,964	0	389,965	(100%)	(1)
City of Balcones Heights	7,651	0	7,650	(100%)	1
Bexar County	2,246,847	0	2,246,853	(100%)	(6)
Bexar County Emer Serv Dist#1	5,478	0	5,478	(100%)	0
Bexar County Emer Serv Dist#2	49,986	0	49,987	(100%)	(1)
Bexar County Emer Serv Dist#3	27,962	0	27,962	(100%)	0
Bexar County Emer Serv Dist#5	8,814	0	8,815	(100%)	(1)
Bexar County Emer Serv Dist#6	5,193	0	5,194	(100%)	(1)
Bexar County Flood	195,708	0	195,707	(100%)	1
Bexar County Emer Serv Dist#7	19,207	0	19,209	(100%)	(2)
Bexar County Emer Serv Dist#8	6,301	0	6,302	(100%)	(1)
Bexar County Emer Serv Dist#4	8,958	0	8,958	(100%)	0
Bexar County Emer Serv Dist#10	7,260	0	7,260	(100%)	0
Boerne ISD	154,148	0	154,148	(100%)	0
Bexar County Emer Serv Dist#11	7,121	0	7,122	(100%)	(1)
Bexar County Emer Serv Dist#12	4,447	0	4,446	(100%)	1
City of Castle Hills	17,898	0	17,898	(100%)	0
City of China Grove	1,422	0	1,422	(100%)	0
Cibola Canyon	27,293	0	27,294	(100%)	(1)
Comal ISD	184,666	0	184,666	(100%)	0
City of Converse	39,693	0	39,692	(100%)	1
Crosswinds at South Lake SID	1,295	0	1,296	(100%)	(1)
East Central ISD	249,513	0	249,515	(100%)	(2)
Edgewood ISD	99,701	0	99,701	(100%)	0
City of Elmendorf	3,068	0	3,068	(100%)	0
City of Fair Oaks Ranch	19,706	0	19,703	(100%)	3
Floresville ISD	119	0	119	(100%)	0
City of Grey Forest	238	0	238	(100%)	0
Harlandale ISD	136,003	0	136,003	(100%)	0
City of Helotes	19,361	0	19,362	(100%)	(1)
Hill Country Village	2,544	0	2,544	(100%)	0
Town of Hollywood Park	13,549	0	13,550	(100%)	(1)
Judson ISD	681,157	0	681,160	(100%)	(3)
City of Kirby	12,919	0	12,919	(100%)	0
City of Leon Valley	26,245	0	26,246	(100%)	(1)
City of Live Oak	28,460	0	28,460	(100%)	0
City of Lytle	26	0	26	(100%)	0
Medina Valley ISD	86,949	0	86,950	(100%)	(1)
Northeast ISD	2,519,127	0	2,519,324	(100%)	(197)
Northside ISD	3,675,972	0	3,675,984	(100%)	(12)
City of Olmos Park	13,525	0	13,524	(100%)	1
City of San Antonio	3,131,542	0	3,131,553	(100%)	(11)
San Antonio ISD	1,462,708	0	1,462,713	(100%)	(5)
San Antonio MUD #1	1,470	0	1,470	(100%)	0
San Antonio River Authority	161,984	0	161,986	(100%)	(2)

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
City of Sandy Oaks	2,281	0	2,282	(100%)	(1)
City of Schertz	11,494	0	11,494	(100%)	0
Schertz-Cibolo-Univ City ISD	60,789	0	60,790	(100%)	(1)
City of Selma	7,471	0	7,470	(100%)	1
City of Shavano Park	17,552	0	17,552	(100%)	0
City of Somerset	3,568	0	3,568	(100%)	0
Somerset ISD	39,924	0	39,924	(100%)	0
South San Antonio ISD	131,001	0	131,001	(100%)	0
Southside ISD	104,662	0	104,662	(100%)	0
Southwest ISD	272,543	0	272,543	(100%)	0
City of St. Hedwig	3,803	0	3,804	(100%)	(1)
City of Terrell Hills	26,304	0	26,304	(100%)	0
Universal City	42,523	0	42,524	(100%)	(1)
University Health System	2,421,397	0	2,421,211	(100%)	186
Westside 211 SID	3,947	0	3,948	(100%)	(1)
City of Windcrest	15,159	0	15,158	(100%)	1
Clear Water Creek SID	8	0	8	(100%)	0
Gates SID	9	0	10	(111%)	(1)
Stolte Ranch SID	190	0	190	(100%)	0
Tally Road SID	58	0	58	(100%)	0
Westpoint SID	815	0	814	(100%)	1
Redbird Ranch	363	0	296	(82%)	67
<b>TOTAL TAX UNIT LEVY</b>	<b>20,190,268</b>	<b>0</b>	<b>20,190,267</b>	<b>100%</b>	<b>1</b>
Other Revenues	20,000	412	90,865	(454%)	(70,865)
Other Revenues - Information Systems	8,000	295	4,119	(51%)	3,881
Interest Revenues	20,000	12,551	28,636	(143%)	(8,636)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>13,258</b>	<b>123,620</b>	<b>258%</b>	<b>(75,620)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>13,258</b>	<b>20,313,887</b>	<b>100%</b>	<b>(75,619)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2022*

	<u>2022</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>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	1,000	45,362	76%	14,638
Auto Allowance	626,200	52,767	620,159	99%	6,041
Stipend	0	1,417	16,250	0	(16,250)
Copier Costs	39,921	2,595	36,944	93%	2,977
Copier, FAX, & Printer Supplies	51,950	312	37,807	73%	14,143
Employee Recognition/Awards	45,000	8,320	41,854	93%	3,146
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	0	291,824	78%	83,176
General Insurance	35,000	0	51,292	147%	(16,292)
Map Production & Supplies	4,550	0	1,990	44%	2,560
Mileage Reimbursements	4,000	0	169	4%	3,831
Office Building Expense	250,000	69,964	286,482	115%	(36,482)
Offsite Storage	25,000	1,508	17,119	68%	7,881
Office Supplies	86,465	7,642	63,217	73%	23,248
Postage	661,700	38,925	680,853	103%	(19,153)
Professional Dues	21,247	1,170	12,487	59%	8,760
Publications	178,112	10,627	135,853	76%	42,259
Security	215,000	16,360	229,478	107%	(14,478)
Telephone	75,800	15,406	83,046	110%	(7,246)
Training	217,963	13,762	107,300	49%	110,663
Utilities	125,000	6,196	108,380	87%	16,620
Worker's Compensation	50,000	(50)	38,133	76%	11,867
Contingency	210,000	725,000	922,888	439%	(712,888)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>972,921</b>	<b>3,828,888</b>	<b>114%</b>	<b>(469,930)</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	0	1,683	84%	317
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	6,890	1378%	(6,390)
Customer Info & Assist	8,000	0	11,412	143%	(3,412)
Residential	3,000	0	49,463	1649%	(46,463)
Commercial	3,500	0	11,231	321%	(7,731)
Personal Property	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	92,000	17,424	134,064	146%	(42,064)
CAMA Hardware	10,000	0	1,009	10%	8,991
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>17,424</b>	<b>215,754</b>	<b>178%</b>	<b>(94,254)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2022*

	<b>2022 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	735,648	8,806,246	95%	509,491
Salaries, Overtime	81,000	494	150,799	186%	(69,799)
Retirement	1,633,556	132,691	1,584,725	97%	48,831
Payroll Taxes	27,054	32	(2,457)	(9%)	29,511
Group Medical Insurance	1,461,718	108,916	1,204,613	82%	257,105
Life Insurance	58,558	4,727	54,640	93%	3,918
Medicare Taxes	146,142	11,597	137,205	94%	8,937
TCDRS Retiree COLA	250,000	0	0	0	250,000
Sick Leave Buy Back Fund	40,000	4,104	66,809	167%	(26,809)
Departure Contingency	40,000	25,287	57,191	143%	(17,191)
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,053,765</b>	<b>1,023,496</b>	<b>12,059,771</b>	<b>92%</b>	<b>993,994</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	32,000	13,525	27,050	85%	4,950
Accounting & Auditing	50,000	810	42,745	85%	7,255
Legal Services	1,000,000	156,492	1,060,065	106%	(60,065)
Consulting Studies	25,000	294	57,422	230%	(32,422)
Taxpayer Liasion Officer	22,400	1,882	21,914	98%	486
Contract Services Contingency	41,910	800	12,528	30%	29,382
Temporary Services	132,200	0	167,618	127%	(35,418)
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>173,803</b>	<b>1,417,743</b>	<b>106%</b>	<b>(76,233)</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	1,139	26,597	48%	28,403
Software Maintenance	366,300	16,228	308,787	84%	57,513
Hardware Maintenance	35,000	0	35,884	103%	(884)
IS Supplies	30,000	1,350	50,202	167%	(20,202)
IS Services	25,600	1,134	18,981	74%	6,619
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>19,851</b>	<b>440,450</b>	<b>86%</b>	<b>71,450</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	307,000	128%	(67,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	165,094	1,520	161,396	98%	3,698
Server Infrastructure Upgrade	50,000	0	0	0	50,000
Technology Improvements	100,000	0	96,170	96%	3,830
CAMA Software	470,116	0	472,242	100%	(2,126)
CAMA Enhancements	50,000	0	0	0	50,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,085,210</b>	<b>1,520</b>	<b>1,036,809</b>	<b>96%</b>	<b>48,401</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	783	7,041	88%	959
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>783</b>	<b>8,463</b>	<b>71%</b>	<b>3,537</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Twelve Months Ending 12/31/2022*

	<u>2022</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	600,000	30,130	624,288	104%	(24,288)
Training	11,500	0	995	9%	10,505
Postage	75,425	13,596	176,234	234%	(100,809)
Legal Services	65,000	2,550	19,131	29%	45,869
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>46,276</b>	<b>820,648</b>	<b>109%</b>	<b>(67,223)</b>
<b>TOTAL EXPENDITURES</b>	<b>20,238,268</b>	<b>2,256,073</b>	<b>19,828,524</b>	<b>98%</b>	<b>409,744</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>2,242,815</b>	<b>(485,363)</b>	<b>0</b>	<b>485,363</b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED December 31, 2022**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 3,323,000.00
		ITEMIZED MONTHLY TOTAL	-
		ITEMIZED YTD TOTAL	\$ 3,323,000.00

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 100,000.00
		ITEMIZED MONTHLY TOTAL	-
		ITEMIZED YTD TOTAL	\$ 100,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 350,000.00
31-Dec	Funds added		\$ 150,000.00
		ITEMIZED MONTHLY TOTAL	150,000.00
		ITEMIZED YTD TOTAL	\$ 500,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 900,000.00
		ITEMIZED MONTHLY TOTAL	-
		ITEMIZED YTD TOTAL	\$ 900,000.00

		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 162,465.00
30-Nov	DCI Furniture	Customer Service	\$ (50,792.30)
31-Dec	DCI Furniture	GIS and Commercial	\$ (111,672.70)
		ITEMIZED MONTHLY TOTAL	(111,672.70)
		ITEMIZED YTD TOTAL	\$ -

		DESIGNATED - Men's Restroom	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 250,000.00
22-Nov	Sabinal Group	1st pay	\$ (73,343.70)
14-Dec	Sabinal Group	2nd pay	\$ (69,535.80)
		ITEMIZED MONTHLY TOTAL	(69,535.80)
		ITEMIZED YTD TOTAL	\$ 107,120.50

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 104,999.00
31-Dec	Funds added		\$ 250,000.00
		ITEMIZED MONTHLY TOTAL	250,000.00
		ITEMIZED YTD TOTAL	\$ 354,999.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 125,000.00
31-Dec	Funds added		\$ 50,000.00
		ITEMIZED MONTHLY TOTAL	50,000.00
		ITEMIZED YTD TOTAL	\$ 175,000.00

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

		DESIGNATED - Roof Replacement	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 270,000.00
13-Apr	JGA Roofing	Roof Replacement Deposit	\$ (82,518.00)
26-May	JGA Roofing	Roof Replacement Payment	\$ (74,041.20)
8-Jun	JGA Roofing	Roof Replacement Payment	\$ (8,226.80)
		ITEMIZED MONTHLY TOTAL	-
		ITEMIZED YTD TOTAL	\$ 105,214.00

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

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 275,000.00
		ITEMIZED MONTHLY TOTAL	-
		ITEMIZED YTD TOTAL	\$ 275,000.00

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
 For the Twelve Months Ending 12/31/2022

<b>TAXING UNITS</b>	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
Alamo Community College District	\$1,228,468	\$1,228,472	\$1,132,582	\$0	\$0
City of Alamo Heights	32,741	32,742	28,530	0	0
Alamo Heights ISD	389,964	389,965	367,266	0	0
City of Balcones Heights	7,651	7,650	7,668	0	0
Bexar County	2,246,847	2,246,853	2,081,804	0	0
Bexar County Emer Serv Dist#1	5,478	5,478	4,882	0	0
Bexar County Emer Serv Dist#2	49,986	49,987	42,806	0	0
Bexar County Emer Serv Dist#3	27,962	27,962	25,834	0	0
Bexar County Emer Serv Dist#5	8,814	8,815	7,214	0	0
Bexar County Emer Serv Dist#6	5,193	5,194	4,564	0	0
Bexar County Flood	195,708	195,707	180,256	0	0
Bexar County Emer Serv Dist#7	19,207	19,209	16,130	0	0
Bexar County Emer Serv Dist#8	6,301	6,302	5,348	0	0
Bexar County Emer Serv Dist#4	8,958	8,958	7,560	0	0
Bexar County Emer Serv Dist#10	7,260	7,260	6,352	0	0
Boerne ISD	154,148	154,148	139,020	0	0
Bexar County Emer Serv Dist#11	7,121	7,122	6,166	0	0
Bexar County Emer Serv Dist#12	4,447	4,446	3,456	0	0
City of Castle Hills	17,898	17,898	16,682	0	0
City of China Grove	1,422	1,422	1,242	0	0
Cibolo Canyon	27,293	27,294	26,046	0	0
Comal ISD	184,666	184,666	169,474	0	0
City of Converse	39,693	39,692	36,522	0	0
Crosswinds at South Lake SID	1,295	1,296	722	0	0
East Central ISD	249,513	249,515	229,778	0	0
Edgewood ISD	99,701	99,701	94,224	0	0
City of Elmendorf	3,068	3,068	2,680	0	0
City of Fair Oaks Ranch	19,706	19,703	17,991	0	1
Floresville ISD	119	119	93	0	(1)
City of Grey Forest	238	238	220	0	0
Harlandale ISD	136,003	136,003	126,068	0	0
City of Helotes	19,361	19,362	17,666	0	0
Hill Country Village	2,544	2,544	2,282	0	0
Town of Hollywood Park	13,549	13,550	12,636	0	0
Judson ISD	681,157	681,160	627,450	0	0
City of Kirby	12,919	12,919	11,932	0	0
City of Leon Valley	26,245	26,246	24,414	0	0
City of Live Oak	28,460	28,460	27,368	0	0
City of Lytle	26	26	22	0	0
Medina Valley ISD	86,949	86,950	65,702	0	0
Northeast ISD	2,519,127	2,519,324	2,388,728	0	0
Northside ISD	3,675,972	3,675,984	3,447,904	0	0
City of Olmos Park	13,525	13,524	12,826	0	0
City of San Antonio	3,131,542	3,131,553	2,940,930	0	0
San Antonio ISD	1,462,708	1,462,713	1,361,156	0	0
San Antonio MUD #1	1,470	1,470	1,390	0	0

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
San Antonio River Authority	161,984	161,986	148,710	0	0
City of Sandy Oaks	2,281	2,282	2,024	0	0
City of Schertz	11,494	11,494	9,988	0	0
Schertz-Cibolo-Univ City ISD	60,789	60,790	50,990	0	0
City of Selma	7,471	7,470	7,146	0	0
City of Shavano Park	17,552	17,552	16,140	0	0
City of Somerset	3,568	3,568	3,236	0	0
Somerset ISD	39,924	39,924	35,192	0	0
South San Antonio ISD	131,001	131,001	124,016	0	0
Southside ISD	104,662	104,662	106,948	0	0
Southwest ISD	272,543	272,543	251,144	0	0
City of St. Hedwig	3,803	3,804	3,260	0	0
City of Terrell Hills	26,304	26,304	23,910	0	0
Universal City	42,523	42,524	39,242	0	0
University Health System	2,421,397	2,421,211	2,223,394	0	0
Westside 211 SID	3,947	3,948	2,552	0	0
City of Windcrest	15,159	15,158	14,240	0	0
Clear Water Creek SID	8	8	8	0	0
Gates SID	9	10	8	0	0
Stolte Ranch SID	190	190	26	0	0
Tally Road SID	58	58	8	0	0
Westpoint SID	815	814	122	0	0
Redbird Ranch	363	296	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>20,190,268</b>	<b>20,190,267</b>	<b>18,793,890</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	90,865	93,741	412	(597)
Other Revenues - Information Systems	8,000	4,119	3,159	295	364
Interest Revenues	20,000	28,636	4,125	12,551	316
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>123,620</b>	<b>101,025</b>	<b>13,258</b>	<b>83</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>20,238,268</b>	<b>20,313,887</b>	<b>18,894,915</b>	<b>13,258</b>	<b>83</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	60,000	45,362	59,487	1,000	2,042
Auto Allowance	626,200	620,159	608,234	52,767	49,344
Stipend	0	16,250	13,000	1,417	1,083
Copier Costs	39,921	36,944	35,440	2,595	2,900
Copier, FAX, & Printer Supplies	51,950	37,807	33,377	312	2,556
Employee Recognition/Awards	45,000	41,854	34,796	8,320	4,224
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	291,824	238,604	0	0
General Insurance	35,000	51,292	31,723	0	0
Map Production & Supplies	4,550	1,990	1,915	0	23
Mileage Reimbursements	4,000	169	191	0	0
Office Building Expense	250,000	286,482	234,247	69,964	39,849
Offsite Storage	25,000	17,119	17,437	1,508	1,767
Office Supplies	86,465	63,217	53,193	7,642	9,476
Postage	661,700	680,853	560,057	38,925	(801)
Professional Dues	21,247	12,487	10,774	1,170	1,170
Publications	178,112	135,853	123,188	10,627	11,368
Security	215,000	229,478	190,120	16,360	17,560
Telephone	75,800	83,046	69,794	15,406	5,246
Training	217,963	107,300	108,248	13,762	16,404
Utilities	125,000	108,380	93,518	6,196	6,338
Worker's Compensation	50,000	38,133	38,782	(50)	(50)
Contingency	210,000	922,888	1,109,720	725,000	900,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,358,958</b>	<b>3,828,888</b>	<b>3,665,844</b>	<b>972,921</b>	<b>1,070,499</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	2,000	1,683	25,046	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	6,890	0	0	0
Customer Info & Assist	8,000	11,412	483	0	0
Residential	3,000	49,463	0	0	0
Commercial	3,500	11,231	0	0	0
Personal Property	2,000	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	92,000	134,064	162,034	17,424	43,754
CAMA Hardware	10,000	1,009	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>121,500</b>	<b>215,754</b>	<b>187,562</b>	<b>17,424</b>	<b>43,754</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	9,315,737	8,806,246	8,202,978	735,648	679,194
Salaries, Overtime	81,000	150,799	72,462	494	113
Retirement	1,633,556	1,584,725	1,405,109	132,691	121,431
Payroll Taxes	27,054	(2,457)	91,390	32	334
Group Medical Insurance	1,461,718	1,204,613	1,063,055	108,916	88,872
Life Insurance	58,558	54,640	53,253	4,727	4,471
Medicare Taxes	146,142	137,205	127,689	11,597	11,080
TCDRS Retiree COLA	250,000	0	523,332	0	523,332
Sick Leave Buy Back Fund	40,000	66,809	84,014	4,104	15,885
Departure Contingency	40,000	57,191	93,255	25,287	38,494
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>13,053,765</b>	<b>12,059,771</b>	<b>11,716,537</b>	<b>1,023,496</b>	<b>1,483,206</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	18,400	0	0
Valuation Telecommunications Accounts	32,000	27,050	31,550	13,525	0
Accounting & Auditing	50,000	42,745	46,966	810	758
Legal Services	1,000,000	1,060,065	1,002,058	156,492	188,663
Consulting Studies	25,000	57,422	44,730	294	294
Taxpayer Liason Officer	22,400	21,914	23,769	1,882	702
Contract Services Contingency	41,910	12,528	54,460	800	14,644
Temporary Services	132,200	167,618	111,800	0	3,142
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,341,510</b>	<b>1,417,743</b>	<b>1,333,733</b>	<b>173,803</b>	<b>208,202</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	55,000	26,597	25,347	1,139	1,241
Software Maintenance	366,300	308,787	167,730	16,228	3,224
Hardware Maintenance	35,000	35,884	19,564	0	0
IS Supplies	30,000	50,202	20,912	1,350	(11,364)
IS Services	25,600	18,981	11,128	1,134	1,387
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>511,900</b>	<b>440,450</b>	<b>244,680</b>	<b>19,851</b>	<b>(5,511)</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	307,000	160,000	0	160,000
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	165,094	161,396	158,916	1,520	3,673
Server Infrastructure Upgrade	50,000	0	0	0	0
Technology Improvements	100,000	96,170	12,382	0	0
CAMA Software	470,116	472,242	461,472	0	0
CAMA Enhancements	50,000	0	49,529	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,085,210</b>	<b>1,036,809</b>	<b>842,299</b>	<b>1,520</b>	<b>163,673</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	7,041	7,093	783	568
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>8,463</b>	<b>7,093</b>	<b>783</b>	<b>568</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Twelve Months Ending 12/31/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	624,288	495,430	30,130	13,148
Training	11,500	995	2,750	0	0
Postage	75,425	176,234	77,570	13,596	1,586
Legal Services	65,000	19,131	16,015	2,550	5,550
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>820,648</b>	<b>591,765</b>	<b>46,276</b>	<b>20,283</b>
<b>TOTAL EXPENDITURES</b>	<b>20,238,268</b>	<b>19,828,524</b>	<b>18,589,514</b>	<b>2,256,073</b>	<b>2,984,675</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(485,363)</b>	<b>(305,400)</b>	<b>2,242,815</b>	<b>2,984,592</b>

# Bexar County Comparison Statistics

Category	2022 Market Value as of Certification	2023 Market Value As of 3/22/2023	Total % Change	% Change from New Construction	% Change from Reappraisal	Total % Change from 2022 to 2023
Bexar County Total Market Value	\$271,892,361,356	\$314,805,278,146	↑ 15.8%	↑ 2.9%	↑ 12.9%	↑ 15.8%
A - Bexar County Single Family Residential Market Value	\$158,308,845,991	\$181,806,693,079	↑ 14.8%	↑ 2.8%	↑ 12.1%	↑ 14.8%
B - Bexar County Multi-Family Market Value	\$22,847,178,099	\$28,377,983,933	↑ 24.2%	↑ 4.2%	↑ 20.0%	↑ 24.2%
F1 - Bexar County Commercial Market Value	\$45,016,227,482	\$54,427,615,014	↑ 20.9%	↑ 3.1%	↑ 17.8%	↑ 20.9%

County-wide Residential Sales Statistics				Appraised Values		
Bexar County Residential Sale Statistics	Calendar Year 2021 (for 2022 Reappraisal)	Calendar Year 2022 (for 2023 Reappraisal)	% Change	Bexar Co 2022 Average Homestead Value	Bexar Co 2023 Average Homestead Value	% Change
Average Sales Price for Single Family Homes Reported by TAMU	\$311,443	\$345,238	↑ 10.9%	Market Value:	Market Value:	
Total Dollar Volume of Sales in Bexar County Reported by TAMU	\$9,525,499,340	\$9,224,750,874	↓ -3.2%	\$308,460	\$342,691	↑ 11.1%
Number of Single Family Home Sales Reported by TAMU	30,585	26,720	↓ -12.6%			
Months of Inventory (6 Months Considered Stable)	1.3	2.8		Taxable Value:	Taxable Value:	
				\$221,061	\$236,798	↑ 7.1%

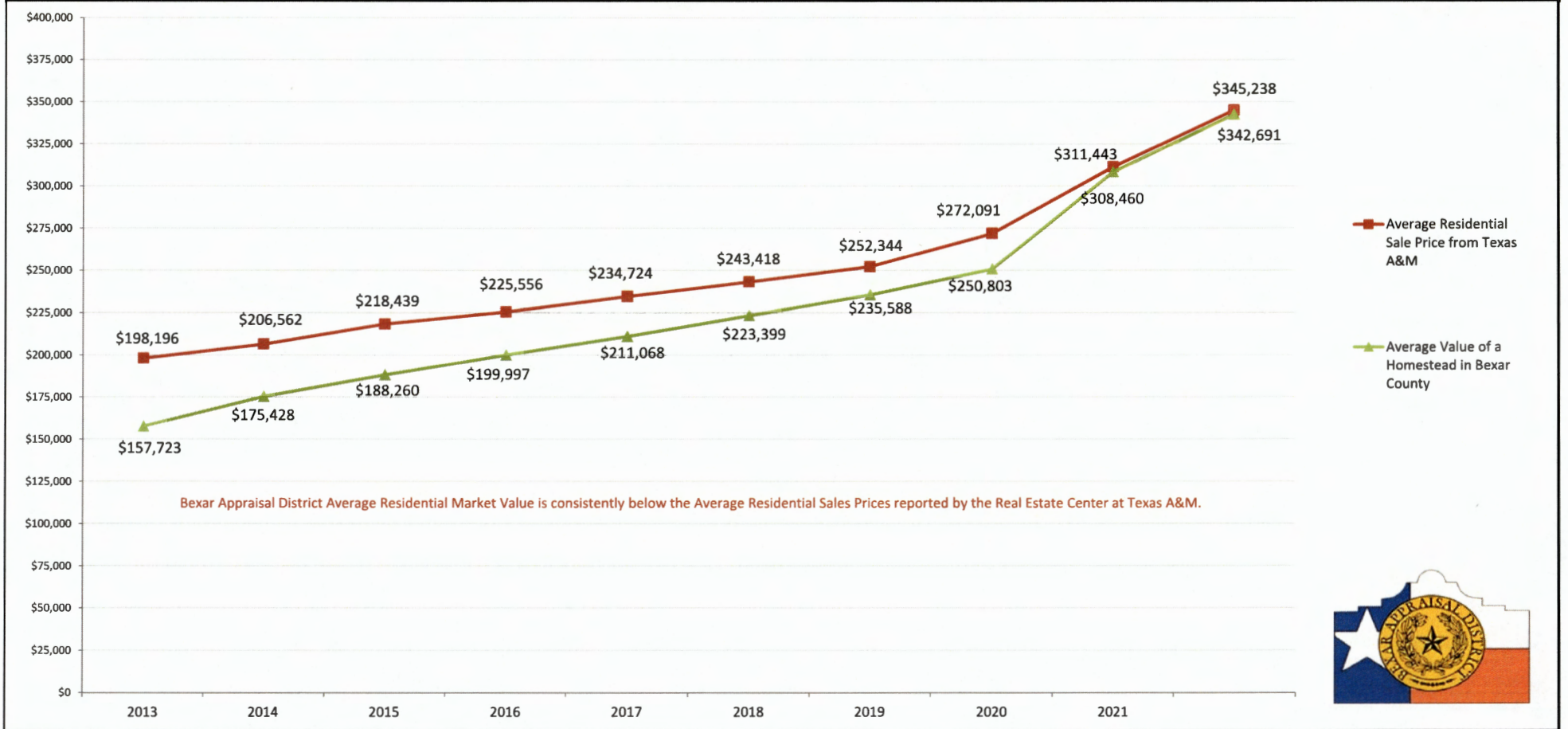
### Key Takeaways:

- Average Sales Price in Bexar County reported by the Real Estate Center at Texas A&M was up from \$311,443 to \$345,238.**
  - The total number of reported sales in Bexar County was down from 30,585 to 26,720 while the average sales price continued to climb.**
  - Sales Total Dollar Volume reported by the Real Estate Center at TAMU was down slightly from the year prior by 3.2%.**
  - Inventory has increased to 2.8 months but 6 months is considered a stable, balanced market.**
  - Average Market Value of a Homestead in Bexar County was up 11.1% from \$308,460 to \$342,691.**
  - Commercial value is up 20.9%**
  - Notices of Appraised Value will be mailed beginning April 3, 2023**
  - Deadline to Protest is May 15, 2023 OR 30 Days AFTER the Notice is MAILED (Whichever is Later)**
- Parties may file protests online on the agency's website in the Online Services Portal tab or mail their notice of protest to the district.

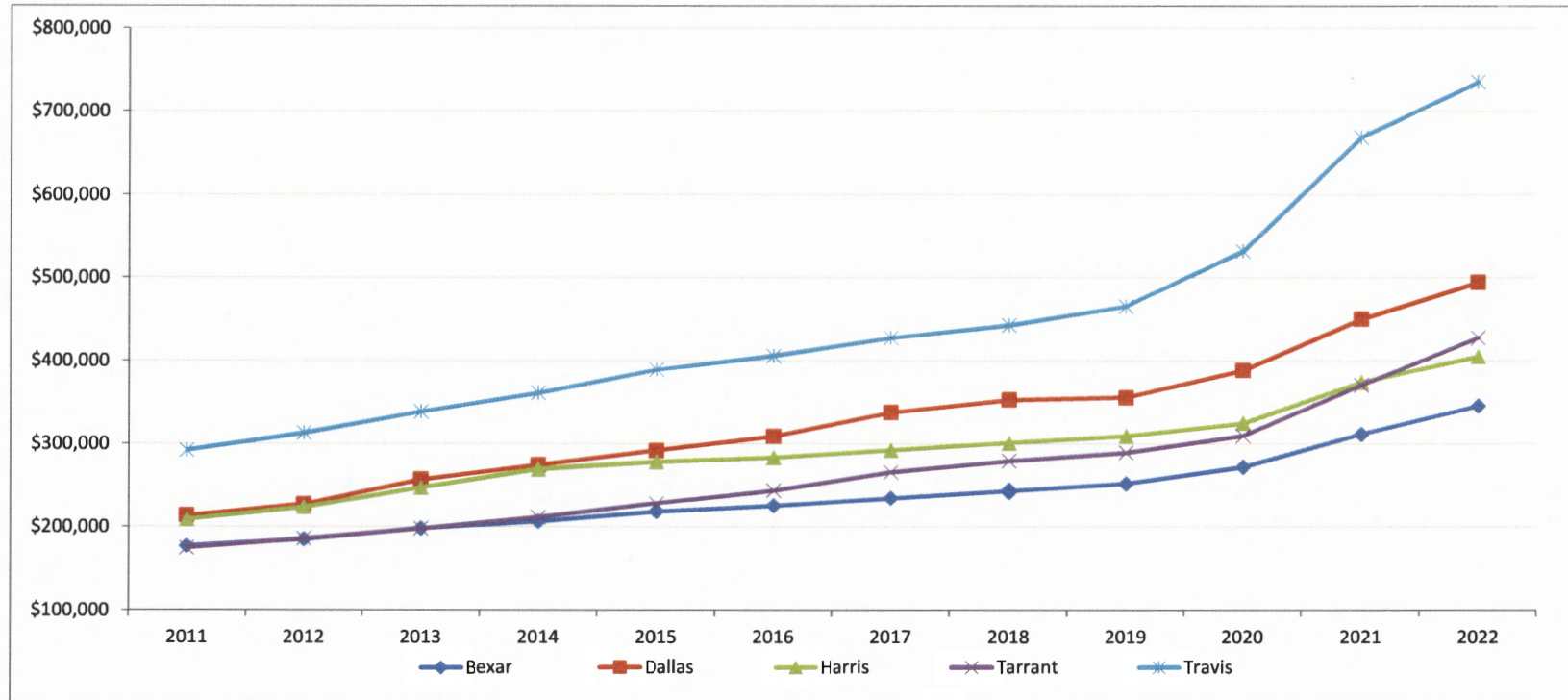


## Comparison of the Average Market Value of a Homestead vs. Average Sale Price of a Home in Bexar County

2013 Sale Year for 2014 Appraisal Year		2014 Sale Year for 2015 Appraisal Year		2015 Sale Year for 2016 Appraisal Year		2016 Sale Year for 2017 Appraisal Year		2017 Sale Year for 2018 Appraisal Year		2018 Sale Year for 2019 Appraisal Year		2019 Sale Year for 2020 Appraisal Year		2020 Sale Year for 2021 Appraisal Year		2021 Sale Year for 2022 Appraisal Year		2022 Sale Year for 2023 Appraisal Year	
Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Certified	Average Sale \$ from RE Center at TAMU	Bexar AD Average Market Value of Homestead - Prelim	Average Sale \$ from RE Center at TAMU
\$157,723	\$198,196	\$175,428	\$206,562	\$188,260	\$218,439	\$199,997	\$225,556	\$211,068	\$234,724	\$223,399	\$243,418	\$235,588	\$252,344	\$250,803	\$272,091	\$308,460	\$311,443	\$342,691	\$345,238

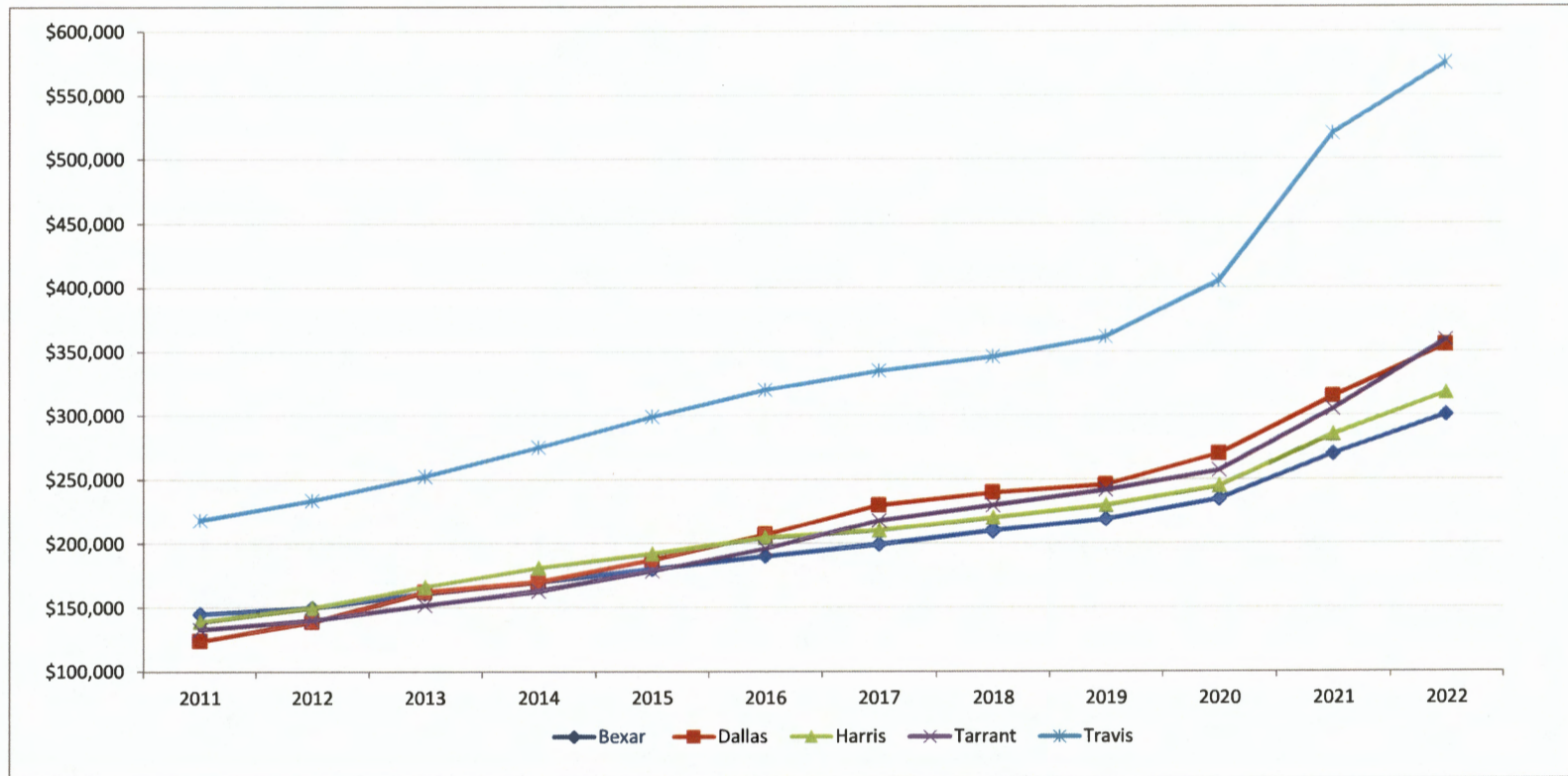


# Average Residential Sales Prices by Year by County



Year	Bexar	Dallas	Harris	Tarrant	Travis
2011	\$176,920	\$213,561	\$209,007	\$174,825	\$292,178
2012	\$185,183	\$227,680	\$223,588	\$185,778	\$312,671
2013	\$198,196	\$257,415	\$247,405	\$197,868	\$338,443
2014	\$206,562	\$274,505	\$269,381	\$211,560	\$360,907
2015	\$218,439	\$291,827	\$278,263	\$228,432	\$389,048
2016	\$225,556	\$308,873	\$283,098	\$244,081	\$405,476
2017	\$234,724	\$337,740	\$292,150	\$265,991	\$427,412
2018	\$243,418	\$352,720	\$300,738	\$279,204	\$442,327
2019	\$252,344	\$355,588	\$309,120	\$289,268	\$465,339
2020	\$272,091	\$388,130	\$324,368	\$309,610	\$531,514
2021	\$311,443	\$450,190	\$373,756	\$370,452	\$667,799
2022	\$345,238	\$494,375	\$405,193	\$427,880	\$735,202

# Median Residential Sales Prices by Year by County



Year	Bexar	Dallas	Harris	Tarrant	Travis
2011	\$145,000	\$123,995	\$139,000	\$132,900	\$218,275
2012	\$150,000	\$138,900	\$149,900	\$140,250	\$234,000
2013	\$161,000	\$162,000	\$166,000	\$152,000	\$252,500
2014	\$170,000	\$170,000	\$181,000	\$163,000	\$275,000
2015	\$180,000	\$187,000	\$192,000	\$178,500	\$299,000
2016	\$190,000	\$207,000	\$204,488	\$196,000	\$320,000
2017	\$199,272	\$230,000	\$210,000	\$218,000	\$335,000
2018	\$210,000	\$240,000	\$220,000	\$230,000	\$346,000
2019	\$219,000	\$246,000	\$229,900	\$242,000	\$361,414
2020	\$235,000	\$270,000	\$245,000	\$257,000	\$405,000
2021	\$270,000	\$315,000	\$285,000	\$305,000	\$520,000
2022	\$300,500	\$355,256	\$317,500	\$359,000	\$575,000

**STAFF SUMMARY SHEET**

**ISSUE:** Additional reports

The board of directors will receive the following reports:

Community Outreach

**2023 Community Outreach Report – March 1 through March 31**

**Date:** March 23, 2023  
**To:** Board of Directors  
 Michael Amezquita, Chief Appraiser  
**From:** Jennifer Rodriguez, Executive Assistant

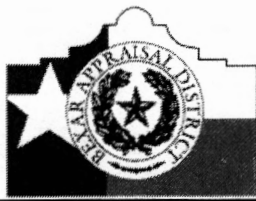
Date	Program	Presenter	Topic
03/04/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session (Spanish session)	April Cantu, Jennifer Rodriguez, & Melanie Soto	General appraisal, exemption and protest information
03/06/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session	Monica McKenna, Jessica Ochoa & Jennifer Rodriguez	General appraisal, exemption and protest information
03/08/2023	Habitat for Humanity of San Antonio – Via Zoom	Marquesa Esparza & Melanie Soto	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)
03/13/2023	San Antonio Oasis	Vanessa DeAnda, Jennifer Hernandez, Jennifer Rodriguez, JP Rodriguez & Rogelio Sandoval	General appraisal, exemption and protest information
03/17/2023	Business Personal Property Rendition Information & Assistance Sessions (Virtual)	Geno Aranda, Isbet Ramos-Barrera, Veronica Gomez, Dylon Gomez, Jay Morales, Linda Rodriguez & Eli Villarreal	Information & assistance completing renditions

03/20/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session	Maria Garza, Gloria Ramirez & Jennifer Rodriguez	General appraisal, exemption and protest information
03/22/2023	Republican Club of Bexar County	Michael Amezcuita, Monica McKenna, Jessica Ochoa, Luis Perez, Jennifer Rodriguez & Rogelio Sandoval	General appraisal, exemption and protest information
03/24/2023	Business Personal Property Rendition Information & Assistance Sessions (Virtual)	Veronica Gomez, Stephen Hettler, Jay Morales, Amy Perez, Sandy Ramirez, Gabriela Reyes, Linda Rodriguez, Maribel Sena-Rodriguez & Teresa Van Voorhis	Information & assistance completing renditions
03/25/2023	Frost Bank Home Improvement Expo	Anthony Cardenas, Virginia De La O, Kathy Lefforge, Jennifer Rodriguez & Rogelio Sandoval	General appraisal, exemption and protest information
03/27/2023	Denver Heights Neighborhood Association	Michael Amezcuita, Monica Charo, Annette DeRoux, Monica McKenna & Rogelio Sandoval	General appraisal, exemption and protest information
03/27/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session	Veronica Camacho, Maria Encina & Jennifer Rodriguez	General appraisal, exemption and protest information

**STAFF SUMMARY SHEET**

**ISSUE:** Retirement of the chief appraiser

The Chief Appraiser, Michael Amezquita, will provide official notice of his planned retirement to the board of directors.



# BEXAR APPRAISAL DISTRICT

MICHAEL A. AMEZQUITA  
Chief Appraiser

411 N. Frio, P.O. Box 830248  
San Antonio, TX 78283-0248  
Phone (210) 224-8511  
Fax (210) 242-2451

BOARD OF DIRECTORS

CHERI BYROM -  
Chair  
TRISH DEBERRY  
Vice-Chair  
JON FISHER  
Secretary

ADRIANA ROCHA GARCIA -  
Councilwoman, District 4  
DAVE GANNON  
ALBERT URESTI, MPA -  
Tax Assessor-Collector

March 23, 2023

Dear Ms. Byrom and the Board of Directors of the Bexar Appraisal District:

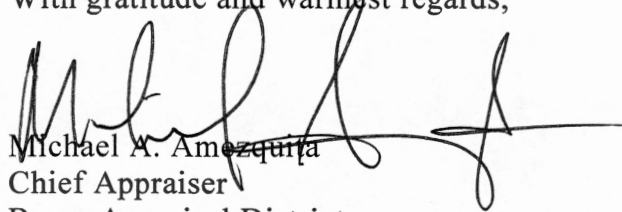
I hereby officially announce my planned retirement from my position as Chief Appraiser of Bexar Appraisal District. My contract expires on December 31, 2023 and I'd like my last day of work to be officially January 5, 2024.

It has been an honor to lead Bexar Appraisal District these past 20 years and to serve the taxpayers and taxing units of Bexar County. I am proud of what we have accomplished as a team on behalf of our community and employees. When I arrived in 2003, Bexar Appraisal District was in dire need of an overhaul. We employed the International Association of Assessing Officers (IAAO) to help build a roadmap to guide our path forward. From that study, the IAAO found many material defects in the operation of BCAD. We have made all necessary corrections to our processes and procedures to insure equity in the treatment of our taxpayers and taxing units. Likewise, we have improved our management to provide equity and opportunity for staff who remain committed to our citizens and our community. I am convinced that Bexar Appraisal District will continue to be a model agency in the property tax industry in Texas and will bring innovative ideas to serve the citizens of Bexar County.

It has been my greatest privilege to work with an exceptionally dedicated and skilled team of executives and managers who lead the most talented group of customer service representatives, appraisal / legal staff, finance, Human Resources, GIS and IT staff that I have ever seen in my 42 years in the appraisal district industry. I am exceedingly grateful for all of the long hours and hard work Bexar Appraisal District employees have put in to boost the performance of our appraisal district. These are not accomplishments a CEO makes alone. These are achievements that require a committed team of gifted, and determined individuals who come together to work relentlessly for a common goal, one we like to call "One Team". I have always told my staff our customers are not like typical customers. If a customer to a business is unsatisfied with the service they are free to take their business elsewhere. In our case, we are the only option in Bexar County for our taxpayers; we can either abuse that or embrace it and treat them exceptionally well, recognizing that they have nowhere else to go. I believe we have successfully turned the page on poor customer service and an underperforming appraisal district.

As many of you know, one of my passions is the development of the management and staff relations. We have won recognition as a Top Work Place four years in a row and have been awarded the Certificate of Excellence in Assessment Administration by IAAO. We've done such a great job of building team-based relationships that I feel our agency has developed a great chain of successors to my administration from within our ranks. I believe in the future of Bexar Appraisal District and it has been my pleasure to lead the exceptional team at Bexar Appraisal District. I could not have asked for a more supportive board of directors and I treasure the friendships that I have cultivated with each one of you. Thank you for the opportunity to serve as your Chief for these last 20 years. I look forward to continuing as a Bexar County resident and taxpayer.

With gratitude and warmest regards,

A handwritten signature in black ink, appearing to read 'Michael A. Amezcua', written over a horizontal line.

Michael A. Amezcua  
Chief Appraiser  
Bexar Appraisal District

**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, Section 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 the 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. The board of directors may discuss and/or implement the process of hiring a new chief appraiser.
4. Section 551.076 Deliberations regarding security devices.

**STAFF SUMMARY SHEET**

**ISSUE:** Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn

The board of directors may adjourn the meeting.