

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
JUNE 14, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on June 14, 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:

Mr. Dave Gannon  
Councilwoman Adriana Rocha Garcia  
Mr. Albert Uresti, Bexar County Tax Assessor-Collector

**B. Public Comments Period**

No members of the public provided comment to the board.

**C. Approval of the minutes**

- 1. Approval of the minutes of the meeting of March 23, 2023.**
- 2. Approval of the minutes of the meeting of April 12, 2023.**

Mr. Gannon moved to approve the minutes of the meetings of March 23 and April 12, 2023 as written. Councilwoman Garcia seconded the motion which was unanimously approved.

**D. The board of directors may discuss and/or vote to approve the preliminary 2024 operating budget for submission to the tax units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2024 operating budget will take place before September 15<sup>th</sup>.**

Ms. Byrom addressed the board on behalf of the budget ad-hoc committee stating that they had met with district leadership a week ago to review the proposed budget, noting it increased 9.4% from the previous year. She referred to a statement from past board member George Torres that a budget is a value statement for the organization focusing on what is important to the organization, adding that the district was spending money where important. She continued that the total proposed budget is \$25,901,200 and that, at \$37.21 per parcel, the district was still the lowest cost per parcel of the comparable appraisal districts which are over \$40 a parcel. Ms. Byrom also stated that the largest increases were in employee expenses due to the addition of eight new employees, and in operational expenses due to increased postage costs for required mailings, security due to increased hours, and an increase in auto allowance due to increased cost for gas, insurance, and maintenance, adding it had not been increased since 2009.

Ms. Crystal Khantharoth, Finance Director, reiterated the overall increase of the proposed budget.

Mr. Rogelio Sandoval, Assistant Chief Appraiser, reiterated the amount of the operation cost increase. Referring to increasing the auto allowance to \$800 a month, he noted that a survey of metro districts had been conducted which showed the average allowance was \$791 per month. Referring to the increase in employee expenses, Mr. Sandoval stated that this line item had historically accounted for approximately 66% of the total budget, noting that this year it is 66.47%. He continued that the requested eight positions included two clerical staff, two supervisors, one network engineer to focus on cyber security, and one litigation appraiser to focus on expert reports as the cost of outsourcing these reports exceeded the cost of having an in-house appraiser. Mr. Sandoval also stated that as a result of last year's salary survey had shown the need for a 2% salary increase instead of the typical 1% to keep from having to do large adjustments in one year. He continued that this increase would increase starting salaries to \$18.08 per hour which would align the district with the city and other entities. Lastly, Mr. Sandoval noted that the proposed budget included merit increases for qualified staff based on their performances, mentioning the positive feedback received from the public through the customer survey.

Mr. Scott Griscom, Assistant Chief Appraiser, stated that the proposed budget increase was the third highest in the last five years - the largest in 2022 at 16%, followed by 12% in 2018. He reiterated that the bulk of the budget reflected employee expenses, including \$1.75 million for auto allowance and increased mailing costs, and noted that increased security and the need for additional software licenses was due to additional staff. He reiterated that the district's cost per parcel remained below the average \$40 per parcel, at \$37.21 per parcel. Mr. Griscom informed the board that the tax entities pay into the district's budget based on their percentage of the total levy of taxes in Bexar County. He continued that this cost was typically less than 0.5% to the entities, adding that based on the 2022 tax levy the cost for the proposed budget is calculated at 0.52%. Mr. Griscom reminded the board that customer service remains the district's focus as is evident through its public outreach appearances throughout the year. Lastly, he noted that with the board's approval the budget would be sent to the tax entities allowing them until September 15<sup>th</sup> to ask questions or voice their concerns.

Mr. Uresti inquired if money had been designated for the homestead mailing. Mr. Michael Amezcuita, Chief Appraiser, took a moment of privilege to thank Mr. Uresti for attending the meeting, and answered that funds had been included in the budgeted amount for mailings as the district was required to conduct the mailout every year. Mr. Amezcuita also recognized Mr. Sandoval, Ms. Jennifer Rodriguez, and district staff who had participated in outreach and who had volunteered to park offsite during the appeals season.

Mr. Gannon inquired if the increase in the Voice and Data Communication line item was due to the increase in the number of people requiring a license. Mr. Griscom responded it was due to upgrading the phone system for a higher call capacity, increasing the zoom calls capacity, additional licensing, and equipment costs.

Councilwoman Garcia moved to approve the preliminary 2024 operating budget for submission to the tax units. Mr. Gannon seconded the motion which was unanimously approved.

**E. 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 said consultant.**

Ms. Khantharoth reminded the board that the district has worked with the Rustebergs for several years and was asking to renew their contract. She added the contract totaled \$13,000 and would allow them to assist the district with their medical insurance bid.

Ms. Byrom commented that the Rustebergs had done an excellent job over the years. Mr. Amezquita noted their work had saved the district money overall.

Councilwoman Rocha Garcia moved to authorize the chief appraiser to enter into a contract with RiskManagers, US to act as the district's insurance consultant. Mr. Gannon seconded the motion which was unanimously approved.

**F. Pursuant to Section 6.12, Texas Property Tax Code, the chief appraiser will seek the advice and consent of the board of directors in the appointment of members to the agricultural advisory board serving in staggered terms. The board of directors may discuss and/or vote to appoint Doug Verstuyft and Camilla Ritchey for the 2023-2024 term.**

Ms. Byrom informed the board that the agricultural advisory board served on a rotating scheduled and stated that the district was asking Doug Verstuyft and Camilla Ritchey be appointed for the next term.

Mr. Uresti asked if Ms. Ritchey lived in Bexar County. Mr. Erich Strey, Residential Operations Supervisor, answered she lived in the northern part of the county.

Mr. Gannon moved to appoint Doug Verstuyft and Camilla Ritchey to the agricultural advisory board for the 2023-2024 term. Councilwoman Garcia seconded the motion which was unanimously approved.

**G. 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:**

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|---------------------------|--|
| <b>Section 551.071</b>    | <b>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.</b> |
| <b>2. Section 551.072</b> | <b>Deliberations regarding real property.</b>  |
| <b>3. Section 551.074</b> | <b>Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee. The board of</b>   |

**directors may discuss and/or initiate the next step in the hiring of a new chief appraiser.**

**4. Section 551.076 Deliberations regarding Security Devices.**

The board adjourned to Executive Session at 10:25 am.

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

The board reconvened into open session at 11:00 am. There was no action taken; however, the board noted they would meet again on July 6<sup>th</sup> to review the candidates for the chief appraiser position.

**I. The district's auditors, Weaver & Tidwell, L.L.P., will report to the board of directors on the financial audit of Bexar Appraisal District as of December 31, 2022.**

Ms. Khantharoth introduced Ms. Rebecca Goldstein with Weaver & Tidwell, L.L.P. Ms. Goldstein provided the board with the required communication letters and a draft of the final audit report for the district. She informed the board that the audit was completed for 2023. She continued that the auditors had reviewed financial statements, payroll, and all major processes, and provided a summary of the required reviews of significant risks and overriding control. She stated that the audit was handled independently of the district and that the firm did experience any issues working with management and did not have findings to report.

Ms. Goldstein reviewed GASB 75 & 68 which affects net pension liability and post-employment benefits. She also informed the board an estimated \$485,000 surplus would be available to be returned to the tax units.

Councilwoman Garcia and Mr. Uresti excused themselves from the meeting during and immediately after the auditor's report respectively.

**J. The chief appraiser will inform the board of directors of the issuance of the following requests for proposals: aerial orthophotography services, security services, temporary staffing services, and audit services.**

Ms. Khantharoth informed the board that the requests for proposals for aerial orthophotography services, security services, temporary staffing services, and audit services would be issued during the summer.

**K. 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 April, 2023**

**b. Statement of revenues and expenses as of April 30, 2023**

**c. Designated cash funds report as of April 30, 2023**

Ms. Crystal Khantharoth, Finance Director, informed the board that as of April 30, total deposits equaled \$9,887,351.86 at a rate of 2.92% with a year-to-date interest earned of \$64,402.21, and that the district was currently over-collateralized by \$1,328,735.13. She continued that total revenues collected were \$11,955,389 with a current surplus of \$4,723,091. She also stated there were no changes to the designated cash funds.

## **2. Appraisal Records**

**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 presented the board with a report listing current protest statistics noting that the deadline to protest had been May 15<sup>th</sup>. He informed the board that the record number of protests had been filed in 2022, at 178,000, had been surpassed with 179,000 protests filed for 2023, with a total of \$131.9 billion under appeal. He continued stating that 158,000 protests had been filed for residential properties and 21,000 for commercial properties, and that to date 41,000 protests had been resolved informally.

## **L. Additional Reports**

**The board of directors will receive the following reports:**

### **1. Community Outreach**

Ms. Khantharoth speaking on behalf of Ms. Jennifer Rodriguez, Executive Assistant/Media & Outreach Coordinator, reminded the board they had been provided a report listing the speaking engagements the district had participated in and volunteer staff who had attended each event for the months of May and June. She added that events were slowing down, but the district was still receiving invitation for future engagements. Lastly, Ms. Khantharoth thanked district staff who had volunteered at each event.

### **2. Taxpayer Liaison**

Mr. L. Christopher White, Taxpayer Liaison Officer, presented the board with a report noting conversations with property owners from February through April. He stated that he had been able to settle several of the issues, and that even though not every customer was satisfied, he did his best to make sure everyone got the help they needed, adding it was "tough, yet enjoyable work".

### **3. Appraisal Review Board Chair**

Ms. Deanna Prado, ARB Chair, informed the board that hearings had begun, and that enhancements had been made to the panel rooms including screens so the property owners could view the evidence being presented, noise cancelling measures, and clocks so everyone could be conscious of time limits.

Mr. Gannon asked how much time was allotted to each hearing. Ms. Prado responded fifteen minutes for a residential hearing and thirty minutes for a commercial hearing.

Ms. Byrom asked if the ARB was fully staffed. Ms. Prado responded they were one member short of being fully staffed.

Mr. Amezcua noted that staff was still appearing at formal hearings via zoom as a means to strengthen the separation of the ARB and the district.

**M. Adjourn**

There being no further business, the June 14, 2023 board of directors meeting adjourned at 11:25 a.m.

Cheri Byrom  
Chair

Jeff Fulmer  
Secretary

July 6, 2023  
Date