



UG-98-2024-30188

**BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA**

DATE OF MEETING: September 16, 2024
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207
TIME OF MEETING: 3:00 pm

*** PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO 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.**

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.

REAPPRAISAL PLAN

- C. Clarification of details regarding the previously approved 2025-2026 Reappraisal Plan (*Rogelio Sandoval, Chief Appraiser*)**

The chief appraiser will ask the board to consider and take action clarifying details of the Bexar Appraisal District 2025-2026 reappraisal plan approved at the September 10, 2024 meeting. Additionally, the chief appraiser will ask for clarification of which tax year's settled values should be used to implement the approved reappraisal plan. The chief appraiser will also ask what constitutes

"settlement of a contested value agreed to by the parties" as stated in the approved reappraisal plan.

EXECUTIVE SESSION

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

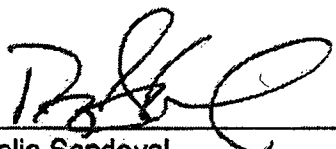
At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

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.

E. Executive Session

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

F. 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
SEPTEMBER 16, 2024
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STAFF SUMMARY SHEET

ISSUE: Meeting called to order

Meeting called to order by Dave Gannon, Chair, and recording of present directors.

STAFF SUMMARY SHEET

ISSUE: Public comment 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 bod@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: Clarification of details regarding the previously approved 2025-2026 Reappraisal Plan

The chief appraiser will ask the board to consider and take action clarifying details of the Bexar Appraisal District 2025-2026 reappraisal plan approved at the September 10, 2024 meeting. Additionally, the chief appraiser will ask for clarification of which tax year's settled values should be used to implement the approved reappraisal plan. The chief appraiser will also ask what constitutes "settlement of a contested value agreed to by the parties" as stated in the approved reappraisal plan.

applicable and also adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures.

In accordance with Tax Code Section 23.01 (e), if a property's value is reduced in a tax year under Subtitle F, the reduced value stands for that tax year. The district cannot increase the market value of a property that was reduced as a result of an appeal, arbitration or litigation proceeding, or other action taken under Texas Property Tax Code Subtitle F in the next year unless the change is supported by clear and convincing evidence. "Clear and convincing evidence" is defined as "the measure or degree of proof that will produce in the mind of the trier of fact a firm belief or conviction as to the truth of the allegations sought to be established." (Westlaw, 35 Tex. Jur. 3d Evidence Section 114). In other words, clear and convincing evidence is evidence indicating that the issue to be proved is highly probable or reasonably certain. The clear and convincing evidence standard requires a higher level of evidence than a preponderance of evidence required in normal civil proceedings.

In reviewing individual property appraisals in the year after a Tax Code Subtitle F resolution, the appraisal district staff shall rely on market evidence specific to the individual property in determining if the market value should be adjusted based upon clear and convincing evidence. Market evidence includes, but is not limited to, changes in physical characteristics, sales information, income and expense data, cap rate information, building permit filings, property rendition filings, aerial imagery, inspection results, and other pertinent evidence applicable to the subject property. If the value was determined as a result of a protest under Section 41.41(a) (2) or an appeal under Section 42.26 concerning unequal appraisal, the district can justify an increase by demonstrating correction of any inequalities in the property's appraisal in relation to others of like kind and character.

Per Board of Directors' Action September 10, 2024:

This plan does not require the reappraisal in the year following settlement of a contested value agreed to by the parties excepting only new construction, new improvements, or evidence of further reduction in value.

In the event of a disaster declared by the Governor or unforeseen circumstances that affect properties within the boundaries of the Bexar Appraisal District, the reappraisal decision contained within this plan is subject to change. In a situation where the reappraisal decision changes, the Board of Directors may, through official action, modify this plan.

STAFF SUMMARY SHEET

ISSUE: Adjourn to Executive Session

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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