

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
MAY 14, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on May 14, 2024 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, Chair, called the meeting to order at 2:04 p.m. and acknowledged the presence of the following directors:

Mr. Dave Gannon
Mr. Jon Fisher
Ms. Rebecca Ruiz
Mr. Albert Uresti

B. Dr. Barksdale will be sworn in for the remaining 2024 term

Mr. Gannon confirmed to the board that Dr. Ralph Barksdale was not present during this meeting.

C. Public Comment Period

Mr. Gannon asked Mr. Jimmy Saiz, Executive Assistant, if there was anybody signed up for public comment. Mr. Saiz confirmed there was not anyone present.

D. Preliminary 2025 Operating Budget

Mr. Gannon explained to the board that himself and Ms. Ruiz were part of the district's budget ad hoc committee and had met with district staff to review the district's upcoming budget. He stated the two areas the ad hoc committee asked the district to review were the future election reserve, due to this year's election costing the district \$2 million, and the district's staffing levels to make sure the district was adequately staffed.

Ms. Chrystal Khantharoth, Finance Director, addressed the board confirming the district's 2025 operating budget totaled \$28,175,700.

Mr. Uresti took a point of personal privilege to address the room and introduce the district's soon to be board member, Ms. Naomi Miller.

Mr. Gannon explained that after the district canvasses the final results of the election, Ms. Miller will be the representative for Place 1. Mr. Gannon asked Ms. Miller to introduce herself to the attendees and board. She addressed the room with a brief introduction and thanked the district for including her in this meeting.

Ms. Khantharoth continued stating that the budget had been increased by \$2,274,500, an 8.78% increase from 2024, and \$1 million of that would be reserved for the election, adding that if the district did not the million for the election the increase would have been less than 5%.

Mr. Rogelio Sandoval, Chief Appraiser, thanked the members of the ad hoc committee for meeting with members of the district to discuss the budget. He continued adding the area the district wanted to focus on was the increased staff in the public facing departments such as customer service and the appraisal departments.

Conversation continued with regard to the cost and details for the June and November elections.

Ms. Khantharoth continued asking if there were any questions and for board approval to send the proposed budget to the taxing entities.

Mr. Uresti confirmed that this is the preliminary budget and not the board was not approving the final budget.

Ms. Khantharoth confirmed that this is a preliminary budget.

Mr. Scott Griscom, Assistant Chief Appraiser, further explained that the district had to send out a preliminary budget to the taxing units by June 15th, and that they have 30 days to respond with questions, concerns, or comments. He continued stating the final budget had to be approved by September 15th, adding that the taxing units still have the option to veto the budget once adopted, and if the district receives any questions for clarification they would be answered at that time.

Mr. Gannon confirmed that the board will be authorizing the district to submit the budget to the taxing entities for approval and asked for a motion to approve.

Mr. Fisher moved to authorize the district to submit the budget to the taxing entities for approval. Ms. Ruiz seconded the motion which was unanimously approved.

E. Election Results

Mr. Saiz presented the board with the election results from the Elections Office. He noted the first and second page contained the results from the May 4th election for Place 1 the third page reflected the official totals, and the fourth page reflected the ballot count. He informed Mr. Gannon that his signature would be needed to confirm the count and to execute the certificate for Ms. Miller for Place 1.

Mr. Gannon confirmed the election results and asked for a motion to accept the summary results of the May election.

Mr. Uresti move to accept the election results. Ms. Ruiz seconded the motion which was unanimously approved.

F. June 15th Runoff Election Expenditure

Mr. Saiz provided the board with a sample ballot for the June 15th election for Place 2 and Place 3, and indicated that Mr. Sandoval would be going over the updated costs for this upcoming election.

Mr. Sandoval informed the board that the total cost of the runoff would total \$966,165.22. He continued stating that Ms. Khantharoth and Mr. Saiz met with Ms. Callanen the week before and she had stated that half of the total needed to be paid by June 5th 2024. He asked the board for approval to expend money from the election reserve account to pay for the runoff election.

Mr. Gannon asked what the exact amount was. Ms. Khantharoth stated that there is \$500,000.00 in the reserve account and the district would like to access that amount.

Mr. Fisher asked when the remaining amount would be due. Mr. Sandoval stated that every election has an audit and that the May 4th election that remaining balance would be due 6-8 months after its audit was complete. He added the remaining balance for the June 15th election would be due towards the end of the year.

Mr. Gannon asked for a motion to authorize the district expend \$500,000.00 to direct to the Bexar County Elections office to account for the runoff election.

Ms. Ruiz moved to authorize the \$500,000 expenditure for the June 15th runoff election. Mr. Fisher seconded the motion and was unanimously approved.

Mr. Uresti asked if Ms. Callanen had mentioned when the number of polling sites would go before commissioner's court. Ms. Khantharoth confirmed that it would not go before commissioner's court as the election only involved Bexar Appraisal. She added that Mr. Gannon would be meeting with the candidates to discuss the polling sites and the candidates would decide on the sites. Mr. Gannon commented that members of the Elections Ad Hoc committee will be meeting with Ms. Callanen to get clarification on meeting before the commissioner's court.

G. June 15th Runoff Election Order

Mr. Saiz presented the board with the Order of Election for the June 15th Runoff for Place 2 and Place 3. He added signatures would be collected after the meeting and the order would be forwarded to the county clerk and the elections administrator.

Mr. Gannon asked if there were any questions or discussion and a motion to approve the runoff election order.

Mr. Uresti moved to approve the Order of Election for the June 15th Runoff Election for Place 2 and Place 3. Ms. Ruiz seconded the motion and was unanimously approved.

H. Adjourn to Executive Session

Mr. Sandoval confirmed there was not anything to discuss in executive session.

I. Chief Appraiser Reports

1. Financial Report

Ms. Khantharoth addressed the board to review the funds investment report dated January 31st 2024 and specified that these were unaudited numbers. She stated the district had a total cash

deposit of \$11,457,369.81, year to date interest earned is \$22,407.59, the district was over collateralized by \$1,965,689.35, total revenues collected as of January 31st is \$6,537,365, the district surplus as of January 31st was \$3,756,485, and there were no changes to the designated cash funds.

Mr. Gannon asked for the ballpark estimate of the amount to be returned to the taxing entities. Ms. Khantharoth answered that the district had a projected surplus of \$783,998 which was reflected in the unaudited amount on the first page of the balance sheet under the unreserved funds. She added the district will have the audit report from the auditors at the next board meeting

2. Appraisal Records

Mr. Tommy Allison, Assistant Chief Appraiser, addressed the board and specified that the district had officially sent out 540,000 appraisal notices with a May 15th protest deadline since the last meeting. He continued stating that to date, the district had received 88,000 protests a. He added he would like to provide a year over year comparison but district was still processing protests. Mr. Allison stated the district hoped for a lighter protest season as there were 160,000 less appraisal notices mailed this year than last. He continued stating the district had started informals with homeowners, having held 2,000 so far. He added the Appraisal Review Board would begin hearings on June 10th, and that he anticipated certifying files by July 20th.

Mr. Uresti commented that tax payers are under the assumption that when they protest values, their taxes are deferred during this time, adding it is a constant battle to educate the homeowner that this is not the case. Mr. Sandoval explained how helpful it is, during district outreach events, to show that the district is available to help homeowners when needed and to them aware of how the district and the tax office work together, specifically to help during appeal season.

Mr. Gannon asked Mr. Uresti if there are homeowners coming into the tax office which may be preventing them from protesting. Mr. Uresti clarified that there are some looking for assistance and that his staff will assist them and that when they are unavailable, they will send the taxpayers to the appraisal office for further assistance.

Conversation continued about operational differences among offices.

Mr. Gannon asked if there was anything else with regard to appraisal records.

Mr. Allison continued with his report stating that the district was 47 days apart from the clerk's office regarding ownership records, adding that is 30 days behind from our target date due to the district having to reposition staff. He anticipated the district would be back on track once it had passed the protest deadline.


J. Additional Reports

Ms. Jennifer Rodriguez, Communications Director, addressed the board to present Community Outreach events for the month of May. She noted the district continued its Habitat for Humanity classes and participated in Frost Bank's Home Improvement Expos. She informed the board that the district had been meeting with mortgage and title companies to provide information regarding the roles of the appraisal office and the tax office in order to give them the information they need to educate their clients and empower them as homeowners.

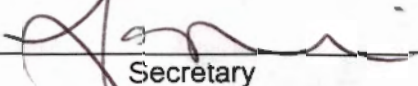
K. Adjourn

Mr. Gannon asked for a motion to adjourn the meeting. Mr. Fisher moved to adjourn. Ms. Ruiz seconded the motion which was unanimously approved.

There being no further business, the May 14, 2024 board of directors meeting adjourned at 2:39 p.m.



Chair



Secretary

9 July 2024

Date