

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
JUNE 11, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on June 11, 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:

Dr. Ralph Barksdale  
Mr. Dave Gannon  
Ms. Rebecca Ruiz  
Mr. Albert Uresti

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

Mr. Gannon stated that the first order of business would be to swear in Dr. Ralph Barksdale for the remaining 2024 term.

Ms. Jennifer Rodriguez, Communications Director, proceeded to read the Oath of Office to Dr. Barksdale and have him repeat the following:

*"I, Ralph Barksdale, do solemnly swear, that I will faithfully execute the duties of the office of the Bexar Appraisal District, Board of Directors of the State of Texas, and will do the best of my ability preserve, protect and defend the Constitution and laws of the United States and of this State, so help me God."*

Ms. Rodriguez also had Dr. Barksdale sign the Oath of Office and the Statement of Elected Official which would be collected and notarized.

Mr. Gannon officially welcomed Dr. Barksdale to the board.

**C. Public Comment Period**

Mr. Jimmy Saiz, Executive Assistant, confirmed no individuals were signed up for public at this time.

**D. Minutes**

Mr. Gannon stated that there were three sets of minutes that were included in the packet and he gave the members a few minutes to review.

Mr. Gannon asked for a motion to approve the minutes from February 13, 2024.

Ms. Rebecca Ruiz moved to approve the minutes from February 13, 2024. Dr. Ralph Barksdale seconded the motion which was unanimously approved.

Mr. Gannon asked for a motion to approve the minutes from March 20, 2024.

Ms. Ruiz moved to approve the minutes from March 20, 2024. Dr. Barksdale seconded the motion which was unanimously approved.

Mr. Gannon asked for a motion to approve the minutes from April 9, 2024.

Ms. Ruiz moved to approve the minutes from April 9, 2024. Dr. Barksdale seconded the motion which was unanimously approved.

## **E. Audit Report**

Ms. Crystal Khantharoth introduced the board to Janet Pitman with ABIP, the district auditors and she will be reviewing the district's audit.

Ms. Pitman addressed the board presenting them with the 2023 Fiscal Year Audit. She stated the audit opinion on page one was an unmodified opinion, the highest level of assurance that the district can receive for the audit. She continued stating this meant the audit was following generally accepted accounting principles and did not make any modifications to the district's financials. She noted the district did have an increase in its fund balance of \$875,000, which was mostly due to the district spending \$22.5 million of its \$23.7 million budget. She continued that the district would be able to send \$784,000 back to the taxing units, noting last year's surplus was \$485,000. Lastly, she noted the district had a fund balance \$3.4 million of unassigned fund balance which included one month of operating expenditures plus \$1.3 million..

Mr. Uresti asked if there was a particular order that Ms. Pitman was reading from. Ms. Pitman stated she was currently reading from page 15 and 16, and noted the corresponding page numbers moving forward. She continued informing the board that the district's net changes, total fund balance, and total revenues. She also stated that the district had a surplus of which would be sent back to the taxing units.

Ms. Pitman also informed the board that the district had received the Government Finance Officers Association in Excellence in Financial Reporting for the 19<sup>th</sup> year in a row.

Mr. Gannon asked Ms. Pitman how long she had been a part of the district's audit process. She responded that this was her first year but the firm had conducted the audit three years ago. She noted that the district assigns a new auditor every three years and this was the firm's third or fourth audit.

Mr. Gannon asked Ms. Pitman if she had seen any underlying structural dynamics moving in either a positive or negative direction, or if there were any problems that the district could encounter down the road. Ms. Pitman responded that she did not have concerns at this time. She noted that in order to make sure that the district has the proper controls and segregations in place, auditors look at internal controls over major processes, such as payroll, and how the

district collects revenue and makes cash disbursements. She stated the district is compliant and there are no concerns at this time in that area.

#### **F. Contract – Insurance Consultant**

Ms. Khantharoth informed the board that the district comes to the board every year to authorize a contract with the Rusteborgs, the district's insurance consultant for medical, dental, vision and life insurance. She stated the district would be going out for bid on medical and dental only this year and asked for approval of the \$13,000 contract for professional services for our insurance proposal.

Mr. Gannon asked for a motion to approve the proposed contract.

Ms. Ruiz moved to approve the district entering into a contract with the Rusteborgs for professional services. Dr. Barksdale seconded the motion which was unanimously approved.

#### **G. Contract – Commercial Data and Market Analysis**

Ms. Khantharoth informed the board to the district was asking for approval to go into contract with Trepp, adding the contract would be for three years totaling \$71,831. She noted Trepp is a source of commercial data and market analytics for the district's commercial department.

Mr. Uresti asked how much the district paid last time. Ms. Khantharoth responded that the district had paid had paid approximately the same amount for one year. She added the district did receive a discount because as the contract was for three years, noting it was being brought it to the board for approval as the complete cost is over \$50,000.

Mr. Uresti asked for clarification on what services are included with this contract. Mr. Sandoval explained this software was used for commercial data and mortgage underwriting, adding the district receives financial performances and other information on various use types which is used in evaluations commercial purposes by the district's commercial department.

Ms. Ruiz clarified the fee breakdown per year for a total that exceeds \$50,000 which requires board approval. Dr. Barksdale asked for clarification on the overall limit.

Mr. Gannon asked for a motion to approve the proposed contract.

Dr. Barksdale moved to approve the district entering into contract with Trepp for commercial data and market analysis. Ms. Ruiz seconded the motion which was unanimously approved.

#### **H. Bids and Proposals**

Ms. Khantharoth informed the board that the district would be going out to bid for group medical and dental insurance. She stated the district's current vendor for medical is Blue Cross Blue Shield of Texas and Humana for dental.

She continued informing the board that the district would also be going out to bid for Telecommunications/Mineral Appraisal Services. She stated the district currently contracts with Capital Appraisal Group and had budgeted amount was \$78,000.

Lastly, she continued informing the board that the district would also be going out to bid for laser printing and mailing services. She stated the district currently contracts with VariVerge and had a budgeted amount of \$ 175,000.

Mr. Gannon asked how often the district goes out to bid for these services. Ms. Khantharoth answered that the district goes out to bid every three years. She added the district typically enters a one-year contract with an option for two years and would seek board for approval every year for the renewals.

Mr. Uresti asked when the request for proposal on the insurance would go out for bid. Ms. Khantharoth explained that the district will go out to bid in July, run through August, and be brought to the board for approval in late September or early October in order to hold open enrollment. She added it would run in the San Antonio Express News for two consecutive Sundays and also be published on the public purchase website. Mr. Uresti requested to have this information run in the La Prensa publication as well.

#### **I. Appointed Board Members**

Ms. Rodriguez reminded the board that due to Senate Bill 2, all terms for this year, aside from Mr. Uresti, would be for the 2024 tax year only. She continued stating that Mr. Saiz would send notification of the appointment process to the tax units in early August. She noted the district liked to provide advance notice to the tax units so the members could begin talking to their boards, county commissioners, and city councils to get the process started. Ms. Rodriguez informed the board that the nomination resolutions are due by October 15<sup>th</sup>, and voting resolutions by December 15<sup>th</sup>, reiterating the current terms would end December 31<sup>st</sup> 2024. She added each member was eligible for re-appointment, adding all appointed and elected board members can serve up to five terms including partial terms.

Mr. Gannon asked if the appointed members would draw lots to see who has short and long terms. Ms. Rodriguez responded that the candidates will draw lots to determine which two of the five appointed will serve a one-year term and which three of the five will serve a three-year term at the first meeting of 2025, and from that point all terms will be staggered.

#### **J. Litigation Update**

Mr. Gannon asked if there was a litigation update.

Mr. Sandoval answered that he and Mr. Charles Wise, Attorney, would like to go into executive session to provide the board with an update on two pending cases.

The board went into executive session at 2:28pm.

#### **K. Adjourn to Executive Session**

The board reconvened into open session at 3:00pm. No action was taken while in closed session.

#### **L. Chief Appraiser Reports**

## 1. Financials

Ms. Khantharoth addressed the board with a report of financial condition for February, March, and April. Focusing on the funds report dated April 30, 2024, Ms. Khantharoth informed the board that: total deposits for April were \$11,988,263.09, the year to date interest earned was \$94,458.64, the district was over collateralized by \$1,824,934.13, total revenues was \$13,136,320, the year to date surplus was \$4,671,745, and there were no changes to district's reserved accounts.

Mr. Gannon added that the decision was made to reduce the voting locations for the general runoff election which lowered the total cost to between \$150,000-\$200,000.

Ms. Khantharoth confirmed the elections department had initially provided a bill for the runoff election of over \$1,000,000.00; however, that was reduced to \$584,118.45 with a required deposit of \$434,584.13. She added an audit would be conducted at the end of the election which would determine if the district had a balance due.

## 2. Appraisal Report

Mr. Sandoval noted he would be presenting the appraisal records to the board as Mr. Tommy Allison and Mr. Scott Griscom, Assistant Chief Appraisers, were not present. He informed the board that appeals had started and that the district had received 179,000 appeals which was significantly less than last year. He added the district had received 199,000 protests last year, He continued stating that the 179,000 appeals represented \$141 billion in value, and that, to date, the district had resolved 38,000 appeals. Lastly, he reminded the board that the mandated certification date was July 25<sup>th</sup>.

## 3. Election

Mr. Saiz provided an election update to the board. He informed them that 40 polling sites would be open for early voting and on election day. He referred to documents provided to the board confirming the amount of the runoff election would be \$434,584.13 the polling locations hours.

## M. Additional Reports

### 1. Community Outreach

Ms. Rodriguez presented the board a list of community outreach events that are scheduled for the month of June, along with a list of names of individuals from various departments that will participate in these events. She continued stating that the district anticipated outreach active slowing down until the fall.

### 2. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison Officer, addressed the board with taxpayer comments, concerns and complaints received from property owners along with their resolutions.

3. Appraisal Review Board Chair

Mr. Domasio Rodriguez, ARB Chair, was not available during this meeting as the Appraisal Review Board was in session.

**N. Adjourn**

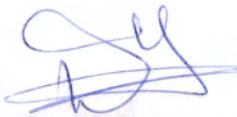
Before adjourning, Mr. Gannon inquired if the July meeting would include a judge to swear in the new board members, media presence and a possible reception after.

Mr. Sandoval stated the district would like into meeting those requests and confirmed that the district's attorney, Chris Jackson will be conducting the training session with the new board members.

Mr. Gannon asked for a motion to adjourn.

Mr. Uresti moved to adjourn. Dr. Barksdale seconded the motion which was unanimously approved.

There being no further business, the June 11, 2024 board of directors meeting adjourned at 3:13 p.m.

  
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Chair

  
\_\_\_\_\_  
Secretary

9 JULY 2024  
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Date