

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
AUGUST 20, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on August 20, 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, Board Chair, called the meeting to order at 2:00 p.m. and acknowledged the presence of the following directors:

Dr. Ralph Barksdale  
Mr. Robert Bruce  
Mr. Jon Fisher  
Councilwoman Adriana Rocha Garcia  
Ms. Erika Hizek  
Ms. Naomi Miller  
Mr. Albert Uresti

**B. Public Comment Period**

Mr. Gannon provided a brief explanation of how the public comment session would take place stating this was the first time in a while that the district had citizens signed up to be heard. He added there would be a presentation by district staff which included their recommendation on the reappraisal plan for this year followed by a short recess, discussion on open litigation during closed session, and then an open discussion relating to the reappraisal plan.

Mr. Gannon asked if there was anyone signed up for public comment. Mr. Jimmy Saiz, Executive Assistant, confirmed seven individuals were signed up for the public comment period.

The list included:

Larry Lamborn (emailed statement) stated that he would like the district to follow Tarrant County's reappraisal plan and provided data from the San Antonio Board of Realtors. He also stated that he would like the chief appraiser to instruct and evaluate individual ARB members should consider a public relations effort.

Linda Davila (emailed statement) stated that she would like the district to adopt a reappraisal plan that reappraises every two years until the state legislature overhauls the appraisal process. She also stated that the district should compare itself to the data provided by the Texas Real Estate Center Research Center of Texas A&M University.

Mikia Hollida (emailed statement) stated subsequent sections of the Texas Property Tax Code did not invalidate Section 25.18 which allows districts to conduct reappraisals a minimum of once every three years. She discussed the benefits this would have for the tax payers and local taxing agencies and noted reasonable property taxes would encourage new development, housing growth, economic stability, and increased school funding.

Michael Berlanga, in attendance, stated he was part of a public relations campaign the district participated in with the City of San Antonio Neighborhood Services Division. He discussed the state budget and the relation of property taxes to school taxes and funding. He also stated that the district was the gold standard of appraisal districts.

Susan Bayne, in attendance representing infuseSA, stated she was also a participant in the workshops Mr. Berlanga referred to and that she was advocating for everyone in Bexar County. She continued stating that property taxes are too high and encouraged the board to look to Tarrant County, to direct the chief appraiser to reappraise residential properties every two years and to provide clear and convincing evidence if a value increased more than 5%.

Brady Alexander, in attendance, stated he represent the Hot Wells Mission Reach Neighborhood Association. He discussed the use of property tax revenue by the city's strategic housing that could be used for schools and infrastructure. He continued stating that he hoped BCAD would be part of the solution with a fair and equitable appraisal process.

Virginia Rutledge was signed in to speak but was not present.

### **C. Minutes**

Mr. Gannon requested the other board members take a short time to review the minutes from the district's last board meeting.

Mr. Gannon asked for a motion to approve.

Councilwoman Adriana Rocha Garcia moved to approve the minutes for the July 9<sup>th</sup> board meeting. Dr. Ralph Barksdale seconded the motion which was unanimously approved.

### **D. Interlocal Agreement – Cybersecurity**

Ms. Crystal Khantharoth, Finance Director, asked for board approval for the district to enter into an Interlocal Cybersecurity agreement with TML, the district's current property insurance provider. She stated the reason in doing so was that TML had an increased exposure in claims. The district asked for board approval to enter into an interlocal agreement which would range between \$1,000 to \$1,250 annually.

Mr. Rogelio Sandoval, Chief Appraiser, commented to the board that through the years that the threat of cybersecurity has been more rampant. He reminded the board that the district fell victim to a threat a few years ago and through Ms. Khantharoth's diligence, had saved the district over \$35,000 with this type of coverage.

Mr. Gannon mentioned that a few years ago that the district experienced a concerted attack on its servers and the team recognized it and shut it down. He added the district was outside of normal operations for two and a half days, unlike Dallas County which was out for several months.

Mr. Gannon asked for a motion to approve the cybersecurity interlocal agreement.

Ms. Miller moved to approve the motion. Councilwoman Garcia seconded the motion which was unanimously approved.

## **E. Expenditure – CAMA Program Enhancement**

Ms. Khantharoth asked the board for permission to spend \$100,000 out of the district's budgeted line item for Computer Assist Mass Appraisal Enhancement for its PACS system which is its property appraisal collection system. She added this was an expenditure that the district budgeted for annually for enhancements to the Income Module, Arbitration Module, Online Applications, ARB Protest, Mass Maintenance, Building Permits and Over 65 exemptions.

Ms. Hizek asked for clarification on the income module. Mr. Scott Griscom, Assistant Chief Appraiser, answered that the income module within the PACS system allowed for the income approach to be applied on Commercial property for valuations. He added all of the modules are designed to enhance and increase efficiency for staff to process in bulk, and confirmed it was a core component of the appraisal process.

Mr. Bruce asked about the Over 65 exemption and if this will assist in the delayed processing of other exemptions. Mr. Griscom answered that many of the CAMA enhancements allowed the district to do additional bulk processing on properties where the district knows the birthdates in order to allow placement of over 65 exemptions. He added this enhancement would allow the district to make that update.

Mr. Bruce asked if it helps with homestead exemptions. Mr. Griscom confirmed that this enhancement did not assist in homestead exemptions but there were other features within the program that would allow those changes. Mr. Sandoval added that the enhancement also works in conjunction with properties that already have a homestead. He added the district typically processes 4,500-5,000 accounts where the district automatically applies the over 65 exemption as the property owner's birthday is already known. He continued stating a letter would be mailed informing the homeowner that the exemption has already been applied and alleviating the need for the property owner to visit the office.

Mr. Gannon asked for a motion to approve.

Dr. Barksdale moved to approve the motion. Mr. Bruce seconded the motion which was unanimously approved.

## **F. Expenditure – Exterior Fence Repair**

Ms. Khantharoth asked for board approval to access funds from the district's fence reserve. She stated that the gate facing W. Martin Street was damaged on July 27<sup>th</sup> around 12:08 am. adding surveillance video showed a vehicle striking the fence and then fleeing the scene. She stated no injuries were reported.

She continued stating that the district needed to repair several fence panels and repair the pedestrian gate. She stated three quotes were collected and the district decided on Serrato's Burglar Bars for \$5,200. She added the district was asking for board approval to access the funds from the district's designated fence reserve which currently has \$13,610.51 in that account. She stated that the account was created in 2018 when the district installed the fence in the front of the building and accessing the funds to pay for this repair would dissolve this account into the general fund.

Mr. Gannon asked for a motion to approve.

Mr. Bruce moved to approve the motion. Mr. Fisher seconded the motion which was unanimously approved.

### **G. Presentation of the Preliminary 2025-2026 Reappraisal Plan**

Mr. Gannon introduced the review of the proposed 2025-2026 Reappraisal Plan stating this was a legislatively mandated task. He reminded the board that the information provided was from the government code on governance and ethics, and reviewed the board duties of care, loyalty and obedience adding the citizens of Bexar County, the taxing entities that supported the district and the employees of the district fell under these duties. He continued stating that all available relevant evidence, data and other information should be considered and evaluated to understand what short and long term impacts the board's decision will have on all the entities the organization was established to serve. He stated there will be time allowed for all stakeholders and the public to ask questions and comment on the proposed measure. He continued stating that the agenda item was to review and discuss the process so it would be as open and transparent as possible, adding the board would hold closed session

Mr. Sandoval thanked Mr. Gannon for the introduction and thanked the meeting attendees noting this was one of the district's most attended meeting. He informed the board that he asked the district's compliance coordinator put together an overview for the board to explain annual reappraisals and how the district complies with state law which would be followed by He continued that Mr. Griscom would then provide data supporting the district's recommendation. to the board. Lastly, he informed the board that as chief appraiser he would implement whichever reappraisal plan the board chose.

Ms. Zandy Luther, Compliance Coordinator, presented her reappraisal plan report to the board via Zoom. In her presentation, she informed the board of the key elements required in the reappraisal plan, including various sections of the property tax code, reappraisal activities, reappraisal decision, market activities that are current within the district's jurisdiction, and the current board of director policy. She noted that by September 15<sup>th</sup> of each even number year, the board of directors of an appraisal district must approve a reappraisal plan, which must adhere to generally accepted appraisal practices to ensure the periodic reappraisal of all properties within the district and hold a public hearing to discuss the proposed plan prior to its adoption.

In her presentation, Ms. Luther discussed the required reappraisal activities and the impact the reappraisal plan has on the Comptroller's Property Value Study and Method and Assistance Program. She also noted the district must follow the International Association of Assessing Officer standards, adding the district had recently recertified for the Certificate of Excellence in Assessment Administration which it initially received in 2018.

Lastly, Ms. Luther presented to the board with an analysis of market trends in San Antonio from 2011 to 2023 which showed a general increase in both the average and median home prices, and a list of other metro appraisal districts who conducted annual appraisals.

Mr. Gannon and Mr. Tom Allison, Assistant Chief Appraiser, informed the board of Ms. Luther was the first employee at the district to receive an individual, professional designation and of the time and work it took to reach the achievement.

Mr. Scott Griscom, Assistant Chief Appraiser, present the board statistics regarding changes to the appraisal file over the last years. He noted he wanted to break down the data to show that the district's appraisals are consistent with market trends, including commercial,

residential, and business personal property. He specifically discussed the changes in value between 2021 and 2023. On page four shows how, residential values moved in comparison of the average sale price that was reported by additional data from the Real Estate Center at Texas A&M, which is a 3<sup>rd</sup> party source, was provided to show how residential values moved in comparison to the average sales price over several years, noting 2014 specifically as this is because the district initially failed the property value study results. He added the district was awarded a passing grade and retained local value after appealing. Lastly, Mr. Griscom provided data which showed the increase in value if the district would have instituted reappraising once every three years, noting this would have happened in a year where the market had cooled and flattened out.

Conversation ensued for further clarification on the difference between a one-year reappraisal plan and a two-year reappraisal plan as well as how the school districts are funded.

Mr. Bruce commented on the district having access to MLS data (Multiple Listing Service). Mr. Sandoval confirmed that the district does not have access to MLS listings or values.

Discussion continued regarding Tarrant County and how Bexar Appraisal District could implement similarities in their reappraisal plan, along with further discussion regarding complaints on home values, tax bills, and homeowner concerns received by the tax office.

Councilwoman Garcia addressed the board stating she would consider new changes in policy with statistics and data to help make an educated decision and that additional time was needed to allow the changes made in Tarrant County to go into effect.

Mr. Gannon outlined the steps for the next board of directors meeting scheduled for September 10<sup>th</sup> adding the reappraisal plan would be an agenda item for approval. Mr. Gannon set expectations on the procedures on motions, and how to vote and pass items. All board members were in agreement that Mr. Gannon would announce the motion, ask for those who approve of the motion to signify by raising their right hand, and announce the names in support. He added the names of those opposed would also be announced along with the raising of their right hand to provide maximum transparency.

## **H. Adjourn to Executive Session**

Board members adjourned to closed session at 4:05 p.m.

Board members reconvened at 5:41 p.m. There was no action to be taken.

## **I. Chief Appraiser's Report**

### **1. Financial Condition**

Ms. Khantharoth presented the board with the funds investment reports from May and June, focusing on the June financials. As of June 30, 2024, total deposits totaled \$10,935,873.24, year to date interest earned was \$144,041.51, the district was over collateralized by \$2,932,435.31, total revenues collected are \$6,485,565.00 with a surplus of \$7,452,120.00. She noted there was one change to the general restricted election fund, adding the district had used \$434,584.13 from the reserve account for the runoff election deposit leaving a balance of \$65,415.87.

Mr. Gannon asked if the election fund was paid in full. Ms. Khantharoth responded that the district had not yet received the final bill from the Elections Department.

## **2. Appraisal Records**

Mr. Gannon introduced the Appraisal Records

Mr. Allison presented the board with a quick synopsis of the appraisal calendar. He stated that at the last meeting in July the district was preparing to certify the appraisal roll. He continued that the district did certify on July 19<sup>th</sup> at 94% which exceeded the statutory requirement for districts of our size. He added the district was at week 17 of the current appeal season and most of the district's efforts were being used to complete this year's appeal season in a timely manner. He noted there were approximately 29,000 active protests remaining and anticipated another 8-9 weeks of hearings adding this was a much better position than last year and would help the tax office establish payment plans. He also noted over 183,000 protests had been received to date and the district has resolved 153,000 adding appeal volume was down 8% year over year. Lastly, he stated the district was still updating ownership records and was within 30 days of the county clerk's office.

## **J. Additional Reports**

### **1. Taxpayer Liaison**

Mr. L. Christopher White, Taxpayer Liaison, presented the board with his reports for July which included information, complaints and compliments. He noted there were 104 inquiries of homeowners calling in or writing in asking for information about filling out a form or scheduling or rescheduling hearings. He continued stating there were 54 complaints, with six or seven of those inquiries coming from the same individual regarding a late protest.

Mr. White also informed the board that he had received a few letters regarding compliments to recognize individuals in the ARB area. He read a written statement from Ms. Linda M. Jackson, Appraisal Review Board member, to recognize the leadership of Mr. Rodriguez and Mr. George.

Councilwoman Garcia asked for clarification on page 2 of the taxpayer liaison report noting there is one with a PIN rather than PID. Mr. White confirmed that it was keyed in error.

Mr. Fisher addressed Mr. White thanking him for his service.

### **2. Appraisal Review Board Chair**

Mr. Domasio Rodriguez, Appraisal Review Board Chair, informed the board the ARB had already submitted a request to increase the staff count by adding 15 new members to the existing 50. He continued stating that the appraisal review board was down to 47 members and had not been fully staffed since before the pandemic. He provided protest information from 2021 to 2023 showing the increase in protests filed.

Mr. Gannon stated that that he, Ms. Rebecca Ruiz, Mr. Rodriguez, Mr. Sandoval, and Mr. George had met earlier in the summer to discuss the 2025 budget and to increase the daily rate to \$10.00.

Mr. Sandoval confirmed that the district did increase the daily rate but would need a resolution by the board to increase the number of ARB members and that this would be an increase of 15 new members.

Mr. Gannon confirmed that the ARB members would be compensated for the days that are worked and this was not a salary increase. Mr. Sandoval confirmed that was correct. Mr. Gannon agreed to have this placed as an agenda item with resolution, as well as selecting an ad hoc committee of appointed and elected board members to interview the potential ARB applicants.

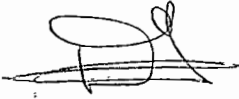
Ms. Erika Hizel asked for the per diem. Mr. Rodriguez responded that it starts at \$160 and goes up \$10.00 every year.

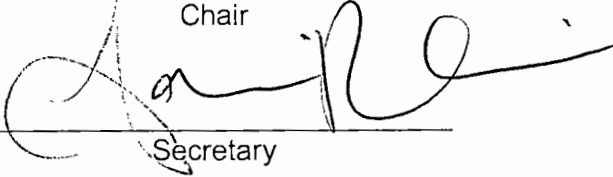
**K. Adjourn**

Mr. Gannon asked for a motion to adjourn.

Ms. Hizel moved to approve a motion to adjourn. Dr. Barksdale seconded the motion which was unanimously approved.

There being no further business, the August 20, 2024 board of directors meeting adjourned at 5:58 p.m.

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Secretary

9-10-2024  
\_\_\_\_\_  
Date