

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
OCTOBER 22, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on October 22, 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 2:02 p.m. and acknowledged the presence of the following directors:

Dr. Ralph Barksdale
Mr. Robert Bruce
Mr. Jon Fisher
Mr. Dave Gannon
Ms. Naomi Miller
Ms. Rebecca Ruiz, arrived at 2:05pm.

B. Public Comment Period

Brandon Melland, In Person addressed the board stating they should set regular board meeting dates, include additional agriculture board information posted on the district website, provide updates on settled lawsuits against the county, and provide specific discussion subjects within executive session of the board meeting agenda.

C. Minutes

Mr. Jon Fisher made a motion to approve the minutes from the September 10, 2024 public hearing as written. Dr. Ralph Barksdale seconded the motion which was unanimously approved.

Ms. Naomi Miller made a motion to approve the minutes from the September 10, 2024 board meeting as written. Ms. Rebecca Ruiz seconded the motion which was unanimously approved.

Ms. Ruiz made a motion to approve the minutes from the September 16, 2024 board meeting as written. Dr. Barksdale seconded the motion which was unanimously approved.

D. Contract – Group Insurance

Ms. Laura McCloud, Human Resources Director, introduced Bill Rusteberg, Risk Manager.us, to present the group insurance benefits to the board. Mr. Rusteberg recommended Blue Cross Blue Shield of Texas as the district's medical carrier for 2025 and Humana as the dental carrier for 2025 and 2026.

Mr. Gannon asked for a motion. Mr. Bruce moved to approve the contract with Blue Cross Blue Shield for group insurance and Humana for dental insurance. Dr. Barksdale seconded the motion which was unanimously approved.

E. Contract – Audit Services

Ms. Khantharoth asked for board approval for the district to enter into a contract with abip PC for audit services in the amount of \$33,000 which will start January 1, 2025 through December 31, 2025.

Mr. Gannon asked for a motion. Ms. Miller approved the motion to approve the contract with apib PC for audit services. Ms. Ruiz seconded the motion which was unanimously approved.

F. Contract – Security Services

Ms. Khantharoth asked for board approval for the district to enter into a contract with Lt. Gabriel Villareal for security services in the amount of \$173,124 which will start January 1, 2025 through December 31, 2025.

Mr. Gannon asked for a motion. Dr. Barksdale moved to approve the contract with Lt. Gabriel Villareal for security services. Mr. Fisher seconded the motion which was unanimously approved.

G. Contract – Temporary Services

Ms. Khantharoth asked for board approval for the district to enter into a contract with Dependable Business Solutions for temporary services in the amount of \$185,000 which will start January 1, 2025 through December 31, 2025.

Mr. Gannon asked for a motion. Ms. Ruiz moved to approve the contract with Dependable Business Solutions for temporary services. Dr. Barksdale seconded the motion which was unanimously approved.

H. Contract – Janitorial Services

Ms. Khantharoth asked for board approval for the district to enter into a contract with Unified Service Associates for janitorial services in the amount of \$4,363 a month and \$52,356 per year which will start January 1, 2025 through December 31, 2025.

Mr. Gannon asked for a motion. Mr. Fisher moved to approve the contract with Unified Service Associates for janitorial services. Mr. Bruce seconded the motion which was unanimously approved.

I. Contract – Aerial Orthophotography

Ms. Khantharoth asked for board approval for the district to enter into a contract with Nearmap U.S. Inc. for aerial orthophotography in the amount of \$250,000 which will start January 1, 2025 through December 31, 2025.

Mr. Gannon asked for a motion. Ms. Miller moved to approve the contract with Nearmap U.S. Inc. for aerial orthophotography. Dr. Barksdale seconded the motion which was unanimously approved.

J. Board of Directors Manual

Mr. Rogelio Sandoval, Chief Appraiser asked the board to table this item for November's meeting. Mr. Gannon confirmed this agenda item we be added to November's agenda for further discussion and approval.

K. Intent to Encumber Funds

Mr. Sandoval informed the board of the district's intent to amend the 2024 operating budget to encumber funds for the following items: add \$560,000 to the Election Restricted Fund Reserve which is the estimated balance owed to the election department for the election and runoff. Add \$175,000 to the Litigation Expenses Restricted Fund Reserve which has a current balance of \$700,000 and with the encumbrance would bring that balance to \$875,000. Add \$65,000 to the Digital Orthophotography Restricted Fund Reserve which has a balance of \$100,000 and with the encumbrance would bring the balance to \$165,000. Add \$477,000 to the General Restricted Fund Reserve which has a balance of \$3,523,000 and with the encumbrance would bring the balance to \$4,000,000. Add \$77,000 to the Technology Restricted Fund Reserve which has a balance of \$275,000 and with the encumbrance would bring the balance to \$352,000.

Mr. Sandoval continued stating an anticipated surplus of \$721,000 would be returned to the taxing units. He added that the taxing units had 30 days to act and the district would be asking the board for approval to encumber the final total of \$1,354,000 in December.

L. Clarification of the reappraisal plan regarding properties protested in 2026. (Mr. Robert Bruce)

Mr. Bruce asked that agenda item L be placed on the agenda for additional clarification of this section of the 2025-2026 reappraisal plan. Mr. Sandoval referred to Section 23.01E of the Texas Property Tax Code which states:

If the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the next tax year in which the property is appraised, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing evidence when all of the reliable and probative evidence in the record is considered as a whole.

He continued stating any properties that were appealed in 2025 without changes in characteristics or new construction would roll into 2026, and any appeals for 2026 would be incorporated for 2027 when the district discussed that reappraisal plan in 2026. He added Section 23.01E mandated the district roll values when clear and convincing data is not provided.

M. Adjourn to Executive Session

The board did not adjourn into Executive Session.

N. Chief Appraisal Reports

1. Financial Condition

Ms. Khantharoth presented the board with the funds investment reports from July, August, and September, focusing on the September financials. As of September 30, 2024, total deposits were \$14,411,431.97. The district was over collateralized by \$556,039.04 and year to date interest earned was \$212,994.28. Total revenues collected was \$26,190,953 with a surplus as of September 30th of \$8,503,044. She stated there was no changes to the designated cash funds as of September 30, 2024.

2. Appraisal Records

Mr. Tommy Allison, Assistant Chief Appraiser, presented the board with the appraisal roll correction report for the third quarter of 2024 as authorized by Section 25.25b. This section allows the chief appraiser to make corrections to the appraisal roll as long as it does not increase the tax liability for the property owner.

Regarding the district's appraisal records, he informed the board the district is in their last quarter and had completed the 2024 appeal season. He noted there were 184,000 appeals that had been processed over 25 weeks and the district's deeds are 22 days of the county clerk's office.

3. Recognition

Mr. Sandoval informed the board of the district's recognition as one of San Antonio Express News' Top Workplace for 2024 for the 6th year in a row and of the Texas Cyberstar Certificate which was awarded to the district by the Texas Department of Information Resources.

O. Additional Reports

1. Community Outreach

Mr. Sandoval presented the board with the 2024 Community Outreach Report for – August through November adding the district was scheduled to attend ten community outreach events. He noted Ms. Erika Hizek had asked the district to participate in the National Association of Residential Property Managers that is scheduled for November 13th.

2. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison, presented the board with his reports for September which included information regarding rescheduling, appointments of agents and complaints.

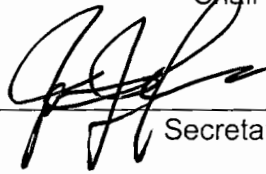
P. Adjourn

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

There being no further business, the October 22, 2024 board of directors meeting adjourned at 3:10 p.m.



Chair



Secretary

17 DECEMBER 2024

Date