



\*UG-98-2026-31386\*

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

DATE OF MEETING: May 11, 2026  
PLACE OF MEETING: 411 N. Frio St., San Antonio, TX 78207  
TIME OF MEETING: 1:30 pm

*\* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO [bod@bcad.org](mailto: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.*

*THE PUBLIC MAY ACCESS THIS MEETING AT:*

<https://zoom.us/j/98081735724?pwd=bDZ7lZnbebTaZdDJV2oN7BbHUoWcMN.1>

*Meeting ID: 980 8173 5724*

*Passcode: 858073*

**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 (*Valorie Pichardo, 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.

C. Minutes (*Valorie Pichardo, Executive Assistant*)

1. Approval of the minutes of the board meeting of April 13, 2026

**ACTION ITEMS**

D. Preliminary 2027 Operating Budget (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to approve the preliminary 2027 operating budget for submission to the taxing units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2027 operating budget will take place before September 15<sup>th</sup>.

E. Board of Directors Vacancy (*Rogello Sandoval, Chief Appraiser*)

The board of directors may discuss and/or vote to establish the next step in the process to fill the vacancy on the board of directors.

**INFORMATION ONLY**

F. Audit Report (*Crystal Khantharoth, Finance Director*)

The district's auditors, ABIP, PC will report to the board of directors on the financial audit of Bexar Central Appraisal District as of December 31, 2025.

**EXECUTIVE SESSION**

G. Adjourn to Executive Session

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. The board of directors may discuss and/or vote to establish the next step in the process to fill the vacancy on the board of directors.

4. Section 551.076 Deliberations regarding Security Devices.

The Board of Directors may consider and act upon any item discussed in closed Executive Session.

**REPORTS**

H. Chief Appraiser's Report

The Board of Directors will receive the following reports from the Chief Appraiser:


1. Financial Condition (*Crystal Khantharoth, Finance Director*)
  - a. Funds investment report for December 2025
  - b. Funds investment report for January 2026
  - c. Funds investment report for February 2026
  - d. Statement of revenues and expenses through February 28, 2026
  - e. Designated cash funds report through February 28, 2026
2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
  - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2026 appraisal roll.

I. Additional Reports

The Board of Directors will receive the following reports:

1. Community Engagement (*Jennifer Rodriguez, Communications Director*)
2. Appraisal Review Board Chair (*Daniel George, Appraisal Review Board Chair*)

J. Adjourn

  
\_\_\_\_\_  
Rogelio Sandoval  
Chief Appraiser  
Bexar Central Appraisal District

*\* The Board of Directors invites comments from the public about the policies and procedures of the Bexar Central 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.*

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**FILE INFORMATION**

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BEXAR CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
May 11, 2026  
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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 Comments Period

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.

**STAFF SUMMARY SHEET**

**ISSUE:** Minutes

1. Approval of the minutes of the board meeting of April 13, 2026

**MINUTES OF THE MEETING OF THE  
BEXAR CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
APRIL 13, 2026**

The Board of Directors of the Bexar Central Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas, on April 13, 2026, at 6:00 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 6:03 pm and acknowledged the presence of the following directors:

Ms. Naomi Miller  
Ms. Erika Hizel  
Mr. Jon Fisher  
Mr. Gannon  
Mr. Albert Uresti  
Councilwoman Ivalis Meza Gonzalez  
Dr. Ralph Barksdale (via Zoom)

**B. Recognition of Board Member Mr. Robert Bruce**

The Board held a moment of silence to recognize the passing of Mr. Bruce.

**C. Public Comments Period**

There were no members of the public present.

**D. Minutes**

Mr. Gannon asked for a motion to approve the minutes from the February 9, 2026 board meeting as written. Councilwoman Ivalis Meza Gonzalez approved the minutes, and Mr. Jon Fisher seconded the motion which was unanimously approved.

Ms. Erika Hizel asked for clarification on the order of items C and D in the March minutes. Mr. Rogelio Sandoval, Chief Appraiser, confirmed that he presented item C before executive session and the order of the minutes was correct. Mr. Gannon asked for a motion to approve the minutes from the March 24, 2026 special board meeting as written. Ms. Miller approved the minutes, and Ms. Hizel seconded the motion which was unanimously approved.

**E. Reappraisal Plan Ad-Hoc Committee**

Mr. Sandoval informed the board that the district would like members of the board to consider appointing a reappraisal plan ad-hoc committee to discuss the 2027-2028 reappraisal plan.

Ms. Hizel, Dr. Ralph Barksdale, and Councilwoman Meza Gonzalez volunteered to serve on the reappraisal plan ad-hoc committee alongside Mr. Gannon.

Mr. Gannon asked for a motion to approve the reappraisal plan ad-hoc committee. Ms. Miller approved the motion. Mr. Albert Uresti seconded the motion which was unanimously approved.

#### **F. Board of Directors Vacancy**

Mr. Gannon requested that the board go into executive session to further discuss the board of directors vacancy.

#### **G. Adjourn to Executive Session**

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.

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

The board adjourned into executive session at 6:17 pm and reconvened at approximately 7:25 pm.

Upon reconvening, Mr. Gannon made a motion that the board of directors would develop a structure for identifying, qualifying, interviewing, and finally selecting a representative to fill the vacancy. The three steps would begin with developing the application and public announcements so that members of the community could apply for the position, given a 30-day window for submissions. Step 2 would consist of BCAD staff reviewing applications and forwarding them to the board to then schedule interviews. The 3<sup>rd</sup> and final step would conclude with the board making a final determination of a date to fill the vacancy.

Mr. Gannon moved to approve the Board of Directors Vacancy process. Ms. Miller seconded the motion, which was unanimously approved.

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

### **1. Financial Condition**

Mr. Sandoval asked to postpone the financial reports until the May meeting. No objections were given, and this item did not call for a motion.

### **2. Appraisal Records**

Mr. Tommy Allison, Assistant Chief Appraiser, informed the board that as of Friday, April 10<sup>th</sup>, the district had mailed out 196,000 2026 appraisal notices out of the 735,000 total accounts. Mr. Allison also provided a market overview of overall appraised values, market activity indicators, the reappraisal plan implementation, preparation for the 2026 appeal season, and maintenance of processing timelines. Mr. Scott Griscom, Assistant Chief Appraiser, further explained the 2026 Single Family Residential Annual Reappraisal Statistics Market Value Change from 2025 to 2026.

Mr. Allison also presented the board with the appraisal roll correction report as authorized by Section 25.25b, adding there were no accounts to report for the first quarter of 2026. Discussion ensued among board members regarding value, sales, and percentages due to new construction within Bexar County.

## **I. Additional Reports**

### **3. Community Engagement**

Ms. Jennifer Rodriguez, Communications Director, presented the February and March Community Interaction Statistics report. Ms. Rodriguez also presented to the board the 2026 appraisal notice and protest deadline communication strategy, graphics, website, news releases, and collaborations. Additionally, there were 13 Community Engagement events scheduled throughout February and March.

### **4. Taxpayer Liaison**

Mr. Christopher White, Taxpayer Liaison, presented the board with the Taxpayer Liaison reports for January, February, and March, which included accounts that needed further assistance with exemption forms, approval of late hearing dates, and copies of documents, as well as homeowner concerns. Discussion ensued among board members regarding informal residential hearings.

### **5. Appraisal Review Board**

Mr. Daniel George, Appraisal Review Board Chair, presented the board with updates on ARB training. He noted late hearings would be conducted from May 19<sup>th</sup> through 21<sup>st</sup> and the ARB would resume a new season on May 26<sup>th</sup>.

## **J. Adjourn**

Ms. Miller moved to adjourn the meeting. Mr. Fisher seconded the motion, which was unanimously approved.

There being no further business, the April 13, 2026, board of directors meeting adjourned at 8:04 pm.

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Chair

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Secretary

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Date

**STAFF SUMMARY SHEET**

**ISSUE:** Preliminary 2027 Operating Budget

The board of directors may discuss and/or vote to approve the preliminary 2027 operating budget for submission to the taxing units. In accordance with Section 6.06 of the Texas Property Tax Code, final approval of the 2027 operating budget will take place before September 15<sup>th</sup>.

# BEXAR CENTRAL APPRAISAL DISTRICT 2027 BUDGET INFORMATION HIGHLIGHTS



# Bexar Central Appraisal District 2027 Budget Information and Highlights

The attached budget outlines the Bexar Central Appraisal District's financial plan for appraisal year 2027. More than a spending document, this budget reflects the District's values: a commitment to public service, operational excellence, and fiscal responsibility. The District's staff is the foundation of our success, and our investment in personnel remains the highest portion of the budget. This budget also addresses legislative mandates, the growth of our parcel inventory, and a rising appeals and litigation workload, all while maintaining our commitment to efficient resource management.

The 2027 budget proposes total expenditures of **\$30,875,940**, representing an increase of **\$1,132,463 (3.81%)** over 2026. Notably, this marks the fourth consecutive year in which the year-over-year percentage increase has declined, demonstrating our ongoing commitment to fiscal responsibility amid growing demands.

## A. Operating Expenses - (12.83% of the total budget amount)

In the operating expenses category, there is a decrease in the 2027 budget. This is in auto allowance which is primarily due to the reclassification of certain roles. Office building maintenance costs have risen, driven by necessary A/C repairs and replacements. Postage costs and forms and creation have reduced due to a decrease in appraisal notices.

### To summarize:

- Decrease in auto allowance, attributed to role reclassifications.
- Higher building maintenance costs, primarily from necessary HVAC repairs and replacements.
- Lower costs for forms and creations and postage are due to a decrease in appraisal notices.

**Net Projected Change: -\$221,731**

## B. Capital Expenses – (0.97% of the total budget amount)

The Capital Expenses category shows a net increase in the 2027 budget. This is primarily due to the CAMA Hardware line item, which has increased to accommodate our server hardware refresh that is done every 6-7 years.

### To summarize:

- Server hardware refresh.

**Net Projected Change: \$100,000**

## C. Debt Service- (0.00% of the total budget amount)

The District owns its facilities outright, resulting in **no debt service** obligations.

## D. Employee Expenses – (66.03% of the total budget amount)

### Staffing Level

Over the past several years, the district has adjusted staffing levels to keep pace with operational demands associated with maintaining over 790,000 property accounts, increasing protest activity, and expanding statutory and public-facing responsibilities.

For 2027, we are requesting the addition of two targeted positions to address specific operational needs:

- **Assistant Chief Appraiser (Succession Planning)**

This position is tied directly to the planned retirement of the Assistant Chief Appraiser over Technology and Tax Entity Relations in the first quarter of 2028. The intent is to bring this individual on in advance to allow for approximately six months of direct mentorship and transition, ensuring continuity in leadership, decision-making, and statutory oversight. This approach reduces organizational risk and supports a stable transition.

- **Communication Assistant (Public Communication & Outreach Support)**

As the District's communication efforts have expanded, the scope of the Communications Director's role has grown beyond what can be effectively managed by a single position. This includes both day-to-day communication responsibilities and increased public outreach expectations.

Like other departments such as HR and Finance, which are supported by assistant-level positions, this role will provide necessary support to maintain current service levels and allow for continued improvement in how we communicate with the public.

These are targeted positions addressing specific operational needs, supporting continuity, and effective communication with the public.

#### Staff Salaries

The District has maintained a 2% annual adjustment to the compensation grid over the past several years to remain competitive in a changing labor market. While conditions have stabilized, competition for experienced and licensed staff continues, particularly among peer agencies.

The proposed budget includes a 2% adjustment for 2027, resulting in a minimum starting wage of \$19.18 per hour. This reflects a balanced approach—supporting retention and competitiveness while remaining mindful of broader budget considerations.

#### Merit Increases

The District will continue its performance-based merit system, aligning compensation with employee contributions and performance.

The budget also includes continued funding for the retiree COLA, with half of the anticipated biennial cost budgeted annually to support long-term financial stability and manage TCDRS obligations.

To summarize:

- **2 New Positions:** 1 Assistant Chief Appraiser (succession planning), 1 Communication Assistant (public communication support)
- **Compensation Grid Adjustment:** A proposed 2% adjustment to maintain competitiveness, raising the minimum hourly wage to **\$19.18**.
- **Merit Increases:** Continuing a performance-based system rewarding employee contributions.
- **Retiree COLA Funding:** Annual funding for biennial adjustments to manage long-term liabilities

**Projected Personnel Expense Change: \$1,408,020**

## **E. Contract Services – (6.89% of the total budget amount)**

In a special session held late in 2023, the legislature enacted changes to the composition of the CAD Board of Directors, adding three members to be publicly elected beginning in 2024. While this legislative change mandates that appraisal districts fund the cost of these elections, no state funding was allocated to offset the expense making it an unfunded mandate.

To address this, the district introduced a new budget line in 2025 specifically for election costs. The Board approved this addition last year and also established a reserve account dedicated to funding future election expenses. This proactive approach allows the district to accumulate funds gradually, providing greater financial stability and reducing budget volatility over time. As such, we advocate allocating \$100,000 in 2027 for the election reserve as opposed to \$750,000 allocated last year.

In addition to election-related expenses, the district is facing increased litigation costs due to a high number of active cases and the extended timelines required to resolve them. These prolonged proceedings spread costs over multiple years. Furthermore, rising hourly rates from outside counsel and mediation providers are contributing to the overall increase in legal expenses, making case resolution more costly for the district.

### **To summarize:**

- Election expenses have been proactively funded through a reserve account.
- Increased legal expenses due to active cases, prolonged resolution timelines, and higher hourly rates from outside counsel and mediation providers, in addition to election-related costs.

**Net Projected Change: ~~-\$490,000~~**

## **F. Information Systems Expenses – (2.86% of the total budget amount)**

The Information Systems category of expenses is planned to increase by \$49,252 to account for software licensing renewals, new equipment leases, and hardware maintenance costs. The increase includes multi-year discounts for software renewals that will be incurred this year but will cover multi-year terms before subsequent renewal.

### **To summarize:**

- Renewals of software licensing agreements.
- New equipment leases.
- Adjustments to service costs aligned with actual expenditures.

**Net Projected Change: \$49,252**

## **G. Project Expenses – (5.73% of the total budget amount)**

Field device maintenance and Server Infrastructure upgrade costs are expected to increase as there is a need to replace our current UPS System. We are increasing the Field device line item as we replace and update laser measuring devices and iPad.

### **To summarize:**

- Rising costs for field device maintenance and server infrastructure due to UPS system replacement and updates to equipment such as laser measuring devices and iPads.

**Net Projected Change: \$54,912**

**H. Other Expenses – (0.003 of the total budget amount)**

This category of expenses remains unchanged in the budget plan for 2027.

**I. Appraisal Review Board Expenses- (4.64% of the total budget amount)**

The ARB category of expenses is expected to increase in the 2027 budget plan by a total of \$232,010, reflecting a net change resulting from rising postage cost and a growing number of accounts going before the board. One of the increases in this category of expenses results from postage costs. ARB orders must be sent via certified mail in accordance with Tax Code Section 41.47(d)(1) and we are seeing a higher number of these being sent. The US Postal Service has also increased their postal rates which is having an effect on the cost to send evidence, notices to appear for hearings, and associated letters notifying owners of the availability to schedule their informal meeting with staff.

**To summarize:**

- Higher certified mail and postage costs mandated by law.
- Increase in ARB compensation driven by a higher volume of accounts going before the board.

**NET Projected Increase: \$232,010**

**Total Budget -**

The proposed 2027 budget of **\$30,875,940** translates to a **cost of \$42.16 per real property parcel** based on 2026 parcel counts. Compared to major Texas metropolitan areas, the Bexar Central Appraisal District continues to operate more cost-effectively:

<b>Bexar CAD Proposed 2026 Budget and Cost Per Parcel Comparison Among Top Metro Districts (by parcel count)</b>			
District	Real Parcels	Annual Budget	Cost per Parcel
Harris	1,594,865	\$118,826,269	\$74.51
Dallas	751,824	\$38,483,607	\$51.19
<b>Bexar</b>	<b>732,414</b>	<b>\$30,875,940</b>	<b>\$42.16</b>
Tarrant	722,215	\$33,095,759	\$45.83
Travis	449,079	\$34,160,980	\$76.07

It is also worthwhile to note that the Bexar Central Appraisal District routinely returns unexpended funds to the taxing entities that fund our operation. While many entities such as the county and cities have multiple funding sources and revenue streams from which to draw funding, the appraisal district does not.

Also, of particular interest is the cost of Bexar Central Appraisal District services as a percentage of the total tax levy of participating tax units. ***The Bexar Central Appraisal District total actual cost to the entities is typically less than one half of one percent of the total tax levy in Bexar County. The proposed 2027 budget of \$30,875,940 is calculated as 0.62% of the total 2025 tax levy used to calculate each entity's share of the district's total cost.*** By the time that the 2026 total levy is adopted, we expect the budget amount to calculate at or below one half of one percent of the total. Below details the specific statistics with regard to increases, refunds, and costs as a percentage of the total levy in Bexar County.

## Historical Budget and Refund Performance

Year	Approved Budget	Percent Change from Previous	Dollar Change from Previous	Surplus Refunded to Tax Units	Percent of Budget Refunded	Total Tax Unit Levy for Budget Share	BAD Cost as % of Levy	Net Expenditures after Refunds	Actual Cost as % of Levy
2020	\$18,948,050	3.76%	\$686,506	\$854,624	4.51%	\$3,998,963,398	0.47%	\$18,093,426	0.45%
2021	\$18,841,892	-0.56%	(\$106,158)	\$305,400	1.62%	\$4,156,605,757	0.45%	\$18,536,492	0.45%
2022	\$20,328,268	7.89%	\$1,486,376	\$485,363	2.39%	\$4,517,693,584	0.45%	\$19,838,521	0.44%
2023	\$23,674,800	16.46%	\$3,346,532	\$783,998	3.31%	\$4,841,688,823	0.49%	\$22,890,802	0.47%
2024	\$25,901,200	9.40%	\$2,226,400	\$823,483	3.17%	\$5,018,743,242	0.52%	\$25,077,717	0.50%
2025	\$28,175,700	8.78%	\$2,274,500	\$ 1,258,939.00	4.47%	\$5,018,743,242	0.58%	\$26,916,761	0.54%
2026	\$29,743,477	5.56%	\$1,567,777	N/A	N/A	N/A	0.61%	N/A	N/A
2027	\$30,875,940	3.81%	\$1,132,463				0.62%		
Avg percentage of budget refunded to entities:					3.25%	Avg Cost as Percent of Levy	<b>0.50%</b>		<b>0.48%</b>

The Bexar Central Appraisal District remains committed to providing efficient, courteous, and high-quality service to the citizens and taxing units of Bexar County. Our continued recognition at local, state, and international levels, including the "Top Workplace" award for seven consecutive years, is a testament to our dedication.

The 2027 budget ensures that we maintain the level of excellence the public expects, while managing taxpayer resources with care and accountability.



**CONSOLIDATED EXPENDITURES  
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET	% CHG	Dollar Variance	Comment	
<b>A. OPERATING EXPENSES</b>								
5005- 00 Advertising Public Notices	60,413	70,000	70,000	70,000	0.0%	0		
5010- 00 Auto Allowance	955,981	967,200	1,056,800	866,400	-18.0%	(190,400)	Removed Auto Allowance from non appraisers	
5015 00 Stipend	35,333	35,500	49,000	53,500	9.2%	4,500		
5020- 00 Copier Costs	41,878	44,194	39,732	46,605	17.3%	6,873		
5025- 00 Copier, FAX & Printer Supplies	26,281	57,450	44,000	45,000	2.3%	1,000		
5040- 00 Employee Programs	50,377	50,000	50,000	56,000	12.0%	6,000		
5050- 00 Equipment Maintenance	131	350	350	350	0.0%	0		
5060- 00 Forms Creations	155,011	225,000	225,000	210,000	-6.7%	(15,000)	Reduced forms	
5100- 00 Insurance	53,610	45,000	54,000	60,000	11.1%	6,000		
5160- 00 Map Production & Supplies	1,712	3,550	3,550	3,550	0.0%	0		
5170- 00 Mileage Reimbursements	607	4,000	4,000	4,000	0.0%	0		
5200- 00 Office Building Maintenance	288,001	250,000	270,000	300,000	11.1%	30,000	Increase in HVAC repair and maintenance cost	
5210- 00 Offsite Storage	23,641	25,000	25,000	25,000	0.0%	0		
5220- 00 Office Supplies	67,642	97,000	104,000	105,000	1.0%	1,000		
5250- 00 Postage	519,113	681,157	729,557	575,000	-21.2%	(154,557)	Reduced forms	
5260- 00 Professional Dues	14,128	29,652	34,797	34,132	-1.9%	(665)		
5300- 00 Publications	218,265	301,819	323,475	327,218	1.2%	3,743	Increase in public outreach notices	
5350- 00 Security	271,019	300,000	300,000	300,000	0.0%	0		
5380- 00 Voice and Data Communication	66,502	93,000	93,000	93,000	0.0%	0		
5400- 00 Training	137,398	266,812	272,610	277,385	1.8%	4,775		
5500- 00 Utilities	92,912	125,000	125,000	125,000	0.0%	0		
5600- 00 Worker's Compensation	52,734	50,000	60,000	60,000	0.0%	0		
5900- 00 Contingency	1,475,000	250,000	250,000	325,000	30.0%	75,000	Increase in COLA	
	<b>4,607,689</b>	<b>3,971,684</b>	<b>4,183,872</b>	<b>3,962,141</b>	<b>-5.3%</b>	<b>(221,731)</b>		12.83% of total
<b>B. CAPITAL EXPENSES</b>								
6000- 00 Furniture	27,350	49,500	57,500	57,500	0.0%	0		
6100- 00 Equipment	84,875	112,000	112,000	112,000	0.0%	0		
6150- 00 CAMA Hardware	13,949	30,000	30,000	130,000	333.3%	100,000	Server hardware refresh	
	<b>126,174</b>	<b>191,500</b>	<b>199,500</b>	<b>299,500</b>	<b>50.1%</b>	<b>100,000</b>		0.97% of total
<b>C. DEBT SERVICE</b>								
6500- 00 Building Purchase - Principal	0	0	0	0	0.0%	0		
6550- 00 Building Purchase - Interest	0	0	0	0	0.0%	0		
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>		0.00% of total

**CONSOLIDATED EXPENDITURES  
BUDGET**

	2025 ACTUAL EXPENSES	2025 APPROVED BUDGET	2026 APPROVED BUDGET	2027 PROPOSED BUDGET	% CHG	Dollar Variance	Comment	
<b>D. EMPLOYEE EXPENSES</b>								
7000- 00 Salaries, Regular	12,163,276	12,876,837	13,753,455	14,703,802	6.9%	950,347	Funds merit increases and two new positions	
7010- 00 Salaries, Overtime	89,202	171,350	171,350	171,350	0.0%	0		
7050- 00 Retirement	2,173,463	2,150,130	2,291,969	2,445,735	6.7%	153,766		
7060- 00 Payroll Taxes	21,853	32,400	33,696	34,020	1.0%	324		
7070- 00 Group Medical Insurance	1,436,623	2,045,466	2,034,068	2,317,914	14.0%	283,846		
7080- 00 Life Insurance	59,759	80,889	86,370	92,328	6.9%	5,958		
7090- 00 Medicare	191,334	201,054	213,765	227,544	6.4%	13,779		
7150- 00 TCDRS Retiree COLA	275,000	275,000	275,000	275,000	0.0%	0		
7200- 00 Sick Leave Buy Back Fund	81,712	50,000	50,000	50,000	0.0%	0		
7250- 00 Departure Contingency	89,489	70,000	70,000	70,000	0.0%	0		
	<b>16,581,711</b>	<b>17,953,126</b>	<b>18,979,673</b>	<b>20,387,693</b>	<b>7.4%</b>	<b>1,408,020</b>		66.03% of total
<b>E. CONTRACT SERVICES EXPENSES</b>								
7510- 00 Valuation Oil & Gas	30,996	38,000	32,000	32,000	0.0%	0		
7520- 00 Valuation Telecommunications	47,194	40,000	49,000	49,000	0.0%	0		
7530- 00 Election	381,346	1,000,000	750,000	100,000	-86.7%	(650,000)	Cost savings due to prefunding reserves	
7550- 00 Accounting & Auditing	54,218	50,000	50,000	60,000	20.0%	10,000		
7580- 00 Legal Services	1,531,758	1,250,000	1,400,000	1,500,000	7.1%	100,000	Increase in Lawsuits; Law Firm and mediation rates increase	
7650- 00 Consulting Studies	24,600	40,000	40,000	40,000	0.0%	0		
7700- 00 Taxpayer Liaison Officer	31,900	39,000	47,500	47,500	0.0%	0		
7750- 00 Contract Services Contingency	360	45,800	45,000	30,000	-33.3%	(15,000)		
7800- 00 Temporary Services	277,166	196,000	205,000	270,000	31.7%	65,000	Increase in protest/evidence processing	
	<b>2,379,538</b>	<b>2,698,800</b>	<b>2,618,500</b>	<b>2,128,500</b>	<b>-18.7%</b>	<b>(490,000)</b>		6.89% of total
<b>F. INFORMATION SYSTEMS EXPENSES</b>								
8000- 00 Leases	97,314	78,600	91,248	120,000	31.5%	28,752	Increased in cost due to actual usage	
8100- 00 Software Maintenance	509,576	446,835	615,835	636,335	3.3%	20,500	Increased subscription cost and services	
8150- 00 Hardware Maintenance	33,344	43,000	43,000	43,000	0.0%	0		
8200- 00 Supplies	17,872	60,000	60,000	60,000	0.0%	0		
8300- 00 Services	9,063	25,000	25,000	25,000	0.0%	0		
	<b>667,169</b>	<b>653,435</b>	<b>835,083</b>	<b>884,335</b>	<b>5.9%</b>	<b>49,252</b>		2.86% of total
<b>G. PROJECTS EXPENSES</b>								
8510- 00 Aerial Maps	250,000	240,000	250,000	275,000	10.0%	25,000		
8640- 00 Homestead Audit / Outreach	0	10,000	0	0	0.0%	0		
8670- 00 Field Device Maintenance	219,738	226,092	306,282	344,851	12.6%	38,569		
8770- 00 Server Infrastructure Upgrade	100,000	100,000	100,000	250,000	150.0%	150,000	Need to replace UPS System	
8775- 00 Technology Improvements	30,878	100,000	200,000	100,000	-50.0%	(100,000)		
8790- 00 CAMA Software	585,630	693,311	658,657	650,000	-1.3%	(8,657)		
8795- 00 CAMA Enhancements	500,000	150,000	200,000	150,000	-25.0%	(50,000)		
	<b>1,686,246</b>	<b>1,519,403</b>	<b>1,714,939</b>	<b>1,769,851</b>	<b>3.2%</b>	<b>54,912</b>		5.73% of total
<b>H. OTHER EXPENSES</b>								
9000- 00 Board of Directors Exp. Reimb.	475	4,000	4,000	4,000	0.0%	0		
9100- 00 Chief Appraiser Exp. Reimb.	5,896	8,000	8,000	8,000	0.0%	0		0.03% of total
	<b>6,371</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0.0%</b>	<b>0</b>		

**CONSOLIDATED EXPENDITURES  
BUDGET**

	<b>2025 ACTUAL EXPENSES</b>	<b>2025 APPROVED BUDGET</b>	<b>2026 APPROVED BUDGET</b>	<b>2027 PROPOSED BUDGET</b>	<b>% CHG</b>	<b>Dollar Variance</b>	<b>Comment</b>
<b>I. APPRAISAL REVIEW BOARD EXPENSES</b>							
9500- 00 Compensation	988,946	900,000	900,000	1,100,000	22.2%	200,000	Increase in accts that go to board
9520- 00 Training	6,712	6,920	6,920	6,920	0.0%	0	
9530- 00 Postage	260,649	203,832	267,990	300,000	11.9%	32,010	Increase in accts that go to board
9540- 00 Legal Services	4,921	65,000	25,000	25,000	0.0%	0	
9550- 00 ARB Contingency	0	0	0	0	0.0%	0	
	<b>1,261,228</b>	<b>1,175,752</b>	<b>1,199,910</b>	<b>1,431,920</b>	<b>19.3%</b>	<b>232,010</b>	4.64% of total
<b>TOTAL</b>	<b>27,316,126</b>	<b>28,175,700</b>	<b>29,743,477</b>	<b>30,875,940</b>	<b>3.81%</b>	<b>1,132,463</b>	

Total % chg. from 2026 **3.81%**  
**1,132,463**

**STAFF SUMMARY SHEET**

**ISSUE:** Board of Directors Vacancy

The board of directors may discuss and/or vote to establish the next step in the process to fill the vacancy on the board of directors.

**STAFF SUMMARY SHEET**

**ISSUE:**        Audit Report

The district's auditors, ABIP, PC will report to the board of directors on the financial audit of Bexar Central Appraisal District as of December 31, 2025.

**STAFF SUMMARY SHEET**

**ISSUE:** Executive Session

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:

2. 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.
3. Section 551.072 Deliberations regarding real property.
4. 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. The board of directors may discuss and/or vote to initiate the next step in the process to fill the vacancy on the board of directors.
5. Section 551.076 Deliberations regarding Security Devices.

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

## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

The Board of Directors will receive the following reports from the Chief Appraiser:

1. Financial Condition

- a. Funds investment report for December 2025
- b. Funds investment report for January 2026
- c. Funds investment report for February 2026
- d. Statement of revenues and expenses through February 28, 2026
- e. Designated cash funds report through February 28, 2026

2. Appraisal Records

- a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2026 appraisal roll.

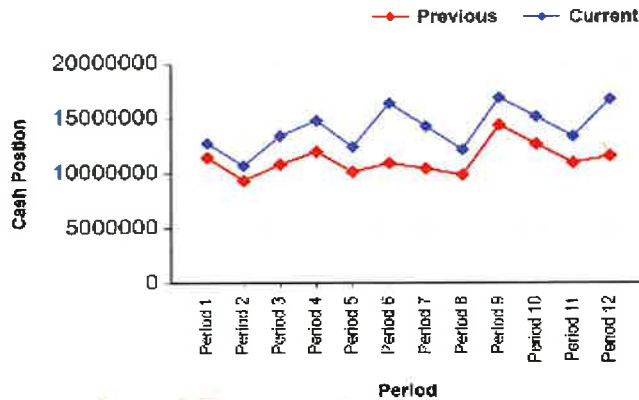
**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**12/31/2025**

		<u>% RATE</u>	Other Rate Comparisons	
Cash - Operating Account	\$ 2,977,949.48	0%	<u>TexPool</u>	<u>90 day T-Bill</u>
	\$ 13,828,253.57	2.59%	3.82%	3.59%
<b>Total Deposits</b>	<b>\$ 16,806,203.05</b>		De	
Pledged Collateral:				
FDIC	\$ 250,000.00	Year-To-Date Interest Earned	\$ 323,974.48	
FMV	\$ 17,173,722.96			
<b>Total Collateral</b>	<b>\$ 17,423,722.96</b>			
<b>Collateral Over (Under)</b>	<b>\$ 617,519.91</b>	<b>102% FMV Less FDIC</b>	<b>per investment Policy</b>	

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 16,806,203.00	\$ 13,377,699.00	\$ 3,428,504.00	25.83%
vs. This Period Last Year	\$ 16,806,203.00	\$ 11,579,073.00	\$ 5,227,129.00	45.14%

**Cash Position Detail**



Signed by:

*Captain Klu*  
 \_\_\_\_\_  
 Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed:

September 2024 with TAAO



## Bexar Central Appraisal District

### Balance Sheet

As of 12/31/2025

	<u>October</u>	<u>November</u>	<u>December</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$15,188,019.52	\$13,377,699.12	\$16,806,203.05
Accounts Receivable	40,505.00	36,878.00	1,673,533.00
Prepaid Expenses	39,134.53	39,134.53	21,759.26
<b>Total Current Assets</b>	<b>15,267,659.05</b>	<b>13,453,711.65</b>	<b>18,501,495.31</b>
General Fixed Assets	4,705,717.95	4,705,717.95	4,794,775.66
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,370,292.72	1,423,310.04
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>	<b>11,967,624.83</b>
<b>Total Assets</b>	<b>27,093,208.85</b>	<b>25,279,261.45</b>	<b>30,469,120.14</b>
<b>LIABILITIES</b>			
Accounts Payable	253,142.26	252,059.38	814,974.15
<b>Total Current Liabilities</b>	<b>253,142.26</b>	<b>252,722.88</b>	<b>814,974.15</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,370,292.72	1,423,310.04
<b>Total Liabilities</b>	<b>1,623,434.98</b>	<b>1,633,550.79</b>	<b>9,674,154.19</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,705,717.95	4,705,717.95	4,794,775.66
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	875,000.00	1,000,000.00
Designated - Retirement Funding	387,654.16	387,654.16	60,560.64
Designated - Technology Reserve	375,000.00	375,000.00	575,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	625,415.87	1,625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Net Profit/(Loss)	7,020,711.48	5,196,648.27	1,258,939.37
<b>Total Equity</b>	<b>25,469,773.87</b>	<b>23,645,710.66</b>	<b>20,794,965.95</b>
<b>Total Liabilities and Equity</b>	<b>\$27,093,208.85</b>	<b>\$25,279,261.45</b>	<b>\$30,469,120.14</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the Twelve Months Ending 12/31/2025*

<u>TAXING UNITS</u>	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
Alamo Community College District	\$2,080,156	\$0	\$2,080,156	(100%)	\$0
City of Alamo Heights	46,354	0	46,356	(100%)	(2)
Alamo Heights ISD	455,556	0	455,556	(100%)	0
City of Balcones Heights	12,292	0	12,292	(100%)	0
Bexar County	3,551,910	0	3,551,912	(100%)	(2)
Bexar County Emer Serv Dist#1	10,773	0	10,772	(100%)	1
Bexar County Emer Serv Dist#2	87,927	0	87,928	(100%)	(1)
Bexar County Emer Serv Dist#3	46,270	0	46,272	(100%)	(2)
Bexar County Emer Serv Dist#5	23,205	0	23,204	(100%)	1
Bexar County Emer Serv Dist#6	9,760	0	9,760	(100%)	0
Bexar County Flood	310,305	0	310,304	(100%)	1
Bexar County Emer Serv Dist#7	36,482	0	36,484	(100%)	(2)
Bexar County Emer Serv Dist#8	12,348	0	12,348	(100%)	0
Bexar County Emer Serv Dist#4	17,467	0	17,468	(100%)	(1)
Bexar County Emer Serv Dist#10	16,033	0	16,032	(100%)	1
Boerne ISD	193,744	0	193,751	(100%)	(7)
Bexar County Emer Serv Dist#11	12,967	0	12,968	(100%)	(1)
Bexar County Emer Serv Dist#12	10,407	0	10,408	(100%)	(1)
City of Castle Hills	27,565	0	27,564	(100%)	1
City of China Grove	2,953	0	2,952	(100%)	1
Cibolo Canyon	51,642	0	51,644	(100%)	(2)
Comal ISD	225,809	0	225,808	(100%)	1
City of Converse	67,732	0	67,732	(100%)	0
Crosswinds at South Lake SID	6,835	0	6,836	(100%)	(1)
East Central ISD	417,753	0	417,752	(100%)	1
Edgewood ISD	125,450	0	125,452	(100%)	(2)
City of Elmendorf	5,682	0	5,684	(100%)	(2)
City of Fair Oaks Ranch	27,509	0	27,508	(100%)	1
Floresville ISD	197	0	196	(99%)	1
City of Grey Forest	394	0	396	(101%)	(2)
Harlandale ISD	172,985	0	172,984	(100%)	1
City of Helotes	28,240	0	28,240	(100%)	0
Hill Country Village	4,050	0	4,052	(100%)	(2)
Town of Hollywood Park	20,646	0	20,648	(100%)	(2)
Judson ISD	858,879	0	858,880	(100%)	(1)
City of Kirby	19,549	0	19,548	(100%)	1
City of Leon Valley	36,088	0	36,088	(100%)	0
City of Live Oak	42,557	0	42,556	(100%)	1
City of Lytle	28	0	28	(100%)	0
Medina Valley ISD	196,866	0	196,868	(100%)	(2)
Northeast ISD	2,858,534	0	2,858,536	(100%)	(2)
Northside ISD	4,312,398	0	4,312,388	(100%)	10
City of Olmos Park	24,696	0	24,696	(100%)	0
City of San Antonio	4,727,591	0	4,727,592	(100%)	(1)
San Antonio ISD	1,773,058	0	1,773,060	(100%)	(2)
San Antonio MUD #1	928	0	928	(100%)	0
San Antonio River Authority	265,694	0	265,696	(100%)	(2)

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the Twelve Months Ending 12/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
City of Sandy Oaks	4,810	0	4,812	(100%)	(2)
City of Schertz	19,267	0	19,268	(100%)	(1)
Schertz-Cibolo-Univ City ISD	85,846	0	85,848	(100%)	(2)
City of Selma	11,982	0	11,984	(100%)	(2)
City of Shavano Park	28,775	0	28,776	(100%)	(1)
City of Somerset	5,710	0	5,712	(100%)	(2)
Somerset ISD	37,944	0	37,944	(100%)	0
South San Antonio ISD	182,014	0	182,016	(100%)	(2)
Southside ISD	153,465	0	153,464	(100%)	1
Southwest ISD	438,061	0	438,060	(100%)	1
City of St. Hedwig	7,454	0	7,456	(100%)	(2)
City of Terrell Hills	41,151	0	41,152	(100%)	(1)
Universal City	59,631	0	59,632	(100%)	(1)
University Health System	3,745,316	0	3,745,316	(100%)	0
City of Von Ormy	675	0	676	(100%)	(1)
Westside 211 SID	11,392	0	11,392	(100%)	0
City of Windcrest	22,587	0	22,560	(100%)	27
Clear Water Creek SID	113	0	112	(99%)	1
Gates SID	197	0	196	(99%)	1
Stolte Ranch SID	1,294	0	1,296	(100%)	(2)
Tally Road SID	1,828	0	1,828	(100%)	0
Westpoint SID	18,114	0	18,116	(100%)	(2)
Redbird Ranch	7,313	0	7,312	(100%)	1
Bexar County Emer Serv Dist#9	2,560	0	2,560	(100%)	0
Tres Laurels SID	56	0	56	(100%)	0
Landon Ridge SID	619	0	620	(100%)	(1)
Lemon Creek SID	731	0	732	(100%)	(1)
Briggs Ranch SID	984	0	984	(100%)	0
Saphire Grove SID	225	0	224	(100%)	1
Grace Gardens SID	84	0	84	(100%)	0
Briggs Ranch II SID	225	0	224	(100%)	1
Medina Stonehill SID	338	0	340	(101%)	(2)
Boerne Stage Road SID	253	0	252	(100%)	1
Stone Garden SID	225	0	224	(100%)	1
Redbird Ranch Water SID 3	197	0	196	(99%)	1
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>0</b>	<b>28,127,707</b>	<b>100%</b>	<b>(7)</b>
Other Revenues	20,000	0	118,901	(595%)	(98,901)
Other Revenues - Information Systems	8,000	490	3,388	(42%)	4,612
Interest Revenues	20,000	25,573	323,974	(1620%)	(303,974)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>26,063</b>	<b>446,264</b>	<b>930%</b>	<b>(398,264)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>26,063</b>	<b>28,573,970</b>	<b>101%</b>	<b>(398,270)</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the Twelve Months Ending 12/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	102	60,413	86%	9,587
Auto Allowance	967,200	78,530	955,981	99%	11,219
Stipend	35,500	2,917	35,333	100%	167
Copier Costs	44,194	2,865	41,877	95%	2,317
Copier, FAX, & Printer Supplies	57,450	1,580	26,281	46%	31,169
Employee Recognition/Awards	50,000	(525)	50,377	101%	(377)
Equipment Maintenance	350	0	131	38%	219
Forms Creation	225,000	3,190	155,011	69%	69,989
General Insurance	45,000	85	53,610	119%	(8,610)
Map Production & Supplies	3,550	0	1,712	48%	1,838
Mileage Reimbursements	4,000	0	607	15%	3,393
Office Building Expense	250,000	21,251	288,001	115%	(38,001)
Offsite Storage	25,000	1,965	23,641	95%	1,359
Office Supplies	97,000	6,214	67,643	70%	29,357
Postage	681,157	32,579	519,113	76%	162,044
Professional Dues	29,652	1,935	14,128	48%	15,524
Publications	301,819	29,496	218,264	72%	83,555
Security	300,000	22,789	271,019	90%	28,981
Telephone	93,000	19,382	66,400	71%	26,600
Training	266,812	7,427	137,399	51%	129,413
Utilities	125,000	6,095	92,912	74%	32,088
Worker's Compensation	50,000	50	52,784	106%	(2,784)
Contingency	250,000	1,225,000	1,475,000	590%	(1,225,000)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>1,462,927</b>	<b>4,607,637</b>	<b>116%</b>	<b>(635,953)</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	27,350	1823%	(25,850)
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	12,000	(390)	0	0	12,000
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	112,000	44,450	84,875	76%	27,125
CAMA Hardware	30,000	0	13,949	46%	16,051
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>44,060</b>	<b>126,174</b>	<b>66%</b>	<b>65,326</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the Twelve Months Ending 12/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	1,007,487	12,162,232	94%	714,605
Salaries, Overtime	171,350	469	89,202	52%	82,148
Retirement	2,150,130	182,893	2,173,463	101%	(23,333)
Payroll Taxes	32,400	212	21,853	67%	10,547
Group Medical Insurance	2,045,466	121,628	1,436,623	70%	608,843
Life Insurance	80,889	4,991	59,759	74%	21,130
Medicare Taxes	201,054	16,090	191,334	95%	9,720
TCDRS Retiree COLA	275,000	275,000	275,000	100%	0
Sick Leave Buy Back Fund	50,000	4,870	81,712	163%	(31,712)
Departure Contingency	70,000	34,621	89,489	128%	(19,489)
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>1,648,260</b>	<b>16,580,667</b>	<b>92%</b>	<b>1,372,459</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	30,996	82%	7,004
Valuation Telecommunications Accounts	40,000	0	47,194	118%	(7,194)
Election	1,000,000	0	381,346	38%	618,654
Accounting & Auditing	50,000	969	54,218	108%	(4,218)
Legal Services	1,250,000	222,374	1,531,758	123%	(281,758)
Consulting Studies	40,000	304	24,600	62%	15,400
Taxpayer Liasion Officer	39,000	2,588	31,900	82%	7,100
Contract Services Contingency	45,800	0	360	1%	45,440
Temporary Services	196,000	5,443	277,166	141%	(81,166)
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>231,677</b>	<b>2,379,539</b>	<b>88%</b>	<b>319,261</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	5,157	97,314	124%	(18,714)
Software Maintenance	446,835	13,635	509,576	114%	(62,741)
Hardware Maintenance	43,000	20,583	33,344	78%	9,656
IS Supplies	60,000	2,908	17,872	30%	42,128
IS Services	25,000	1,220	9,063	36%	15,937
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>43,504</b>	<b>667,171</b>	<b>102%</b>	<b>(13,736)</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	250,000	104%	(10,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	226,092	2,619	219,738	97%	6,354
Server Infrastructure Upgrade	100,000	100,000	100,000	100%	0
Technology Improvements	100,000	0	30,878	31%	69,122
CAMA Software	693,311	0	585,630	84%	107,681
CAMA Enhancements	150,000	350,000	500,000	333%	(350,000)
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>452,619</b>	<b>1,686,245</b>	<b>111%</b>	<b>(166,842)</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	475	12%	3,525
Chief Appraiser Expense	8,000	436	5,896	74%	2,104
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>436</b>	<b>6,371</b>	<b>53%</b>	<b>5,629</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the Twelve Months Ending 12/31/2025*

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	62,818	988,946	110%	(88,946)
Training	6,920	0	6,712	97%	208
Postage	203,832	16,790	260,649	128%	(56,817)
Legal Services	65,000	682	4,921	8%	60,079
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>80,289</b>	<b>1,261,228</b>	<b>107%</b>	<b>(85,476)</b>
<b>TOTAL EXPENDITURES</b>	<b>28,175,700</b>	<b>3,963,772</b>	<b>27,315,031</b>	<b>97%</b>	<b>860,669</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>3,937,709</b>	<b>(1,258,939)</b>	<b>0</b>	<b>1,258,939</b>

BEXAR APPRAISAL DISTRICT  
 STATEMENT OF EXPENDITURES FOR  
 DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)  
 FOR THE MONTH ENDED December 31, 2025

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 4,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 4,000,000.00</b>

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 625,415.87
31-Dec	Funds Added		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>1,000,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 1,625,415.87</b>

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 165,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 165,000.00</b>

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 875,000.00
31-Dec	Funds Added		\$ 125,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>125,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 1,000,000.00</b>

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 1,000,000.00</b>

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 387,654.16
0-Jan	Retiree 1% COLA		(327,093.52)
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>(327,093.52)</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 60,560.64</b>

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 375,000.00
0-Jan	Funds Added		\$ 200,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		<b>200,000.00</b>
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 575,000.00</b>

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 143,630.00</b>

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 105,214.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 105,214.00</b>

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 220,000.00</b>

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Dec	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		<b>\$ 96,891.28</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$2,080,156	\$2,080,156	\$1,882,552	\$0	\$0
City of Alamo Heights	46,354	46,356	42,556	0	0
Alamo Heights ISD	455,556	455,556	412,644	0	0
City of Balcones Heights	12,292	12,292	11,556	0	0
Bexar County	3,551,910	3,551,912	3,219,992	0	0
Bexar County Emer Serv Dist#1	10,773	10,772	9,668	0	0
Bexar County Emer Serv Dist#2	87,927	87,928	75,388	0	0
Bexar County Emer Serv Dist#3	46,270	46,272	39,428	0	0
Bexar County Emer Serv Dist#5	23,205	23,204	19,676	0	0
Bexar County Emer Serv Dist#6	9,760	9,760	8,532	0	0
Bexar County Flood	310,305	310,304	281,180	0	0
Bexar County Emer Serv Dist#7	36,482	36,484	32,316	0	0
Bexar County Emer Serv Dist#8	12,348	12,348	10,264	0	0
Bexar County Emer Serv Dist#4	17,467	17,468	13,032	0	0
Bexar County Emer Serv Dist#10	16,033	16,032	13,496	0	0
Boerne ISD	193,744	193,751	166,444	0	0
Bexar County Emer Serv Dist#11	12,967	12,968	11,816	0	0
Bexar County Emer Serv Dist#12	10,407	10,408	8,712	0	0
City of Castle Hills	27,565	27,564	25,180	0	0
City of China Grove	2,953	2,952	2,068	0	0
Cibolo Canyon	51,642	51,644	46,512	0	0
Comal ISD	225,809	225,808	196,096	0	0
City of Converse	67,732	67,732	59,180	0	0
Crosswinds at South Lake SID	6,835	6,836	4,756	0	0
East Central ISD	417,753	417,752	346,252	0	0
Edgewood ISD	125,450	125,452	122,260	0	0
City of Elmendorf	5,682	5,684	4,992	0	0
City of Fair Oaks Ranch	27,509	27,508	24,768	0	0
Floresville ISD	197	196	156	0	0
City of Grey Forest	394	396	336	0	0
Harlandale ISD	172,985	172,984	163,652	0	0
City of Helotes	28,240	28,240	25,752	0	0
Hill Country Village	4,050	4,052	3,544	0	0
Town of Hollywood Park	20,646	20,648	18,588	0	0
Judson ISD	858,879	858,880	786,172	0	0
City of Kirby	19,549	19,548	17,452	0	0
City of Leon Valley	36,088	36,088	33,144	0	0
City of Live Oak	42,557	42,556	40,228	0	0
City of Lytle	28	28	28	0	0
Medina Valley ISD	196,866	196,868	165,488	0	0
Northeast ISD	2,858,534	2,858,536	2,629,168	0	0
Northside ISD	4,312,398	4,312,388	3,962,444	0	0
City of Olmos Park	24,696	24,696	21,176	0	0
City of San Antonio	4,727,591	4,727,592	4,318,828	0	0
San Antonio ISD	1,773,058	1,773,060	1,689,792	0	0
San Antonio MUD #1	928	928	1,268	0	0
San Antonio River Authority	265,694	265,696	240,436	0	0
City of Sandy Oaks	4,810	4,812	3,024	0	0

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
City of Schertz	19,267	19,268	17,608	0	0
Schertz-Cibolo-Univ City ISD	85,846	85,848	76,164	0	0
City of Selma	11,982	11,984	11,116	0	0
City of Shavano Park	28,775	28,776	25,828	0	0
City of Somerset	5,710	5,712	5,328	0	0
Somerset ISD	37,944	37,944	32,860	0	0
South San Antonio ISD	182,014	182,016	160,524	0	0
Southside ISD	153,465	153,464	138,780	0	0
Southwest ISD	438,061	438,060	402,828	0	0
City of St. Hedwig	7,454	7,456	6,436	0	0
City of Terrell Hills	41,151	41,152	37,100	0	0
Universal City	59,631	59,632	55,636	0	0
University Health System	3,745,316	3,745,316	3,621,541	0	0
City of Von Ormy	675	676	0	0	0
Westside 211 SID	11,392	11,392	9,232	0	0
City of Windcrest	22,587	22,560	20,372	0	0
Clear Water Creek SID	113	112	28	0	0
Gates SID	197	196	0	0	0
Stolte Ranch SID	1,294	1,296	672	0	0
Tally Road SID	1,828	1,828	852	0	0
Westpoint SID	18,114	18,116	9,668	0	0
Redbird Ranch	7,313	7,312	5,248	0	0
Bexar County Emer Serv Dist#9	2,560	2,560	2,016	0	0
Tres Laurels SID	56	56	52	0	0
Landon Ridge SID	619	620	464	0	0
Lemon Creek SID	731	732	208	0	0
Briggs Ranch SID	984	984	388	0	0
Sapphire Grove SID	225	224	128	0	0
Grace Gardens SID	84	84	80	0	0
Briggs Ranch II SID	225	224	52	0	0
Medina Stonehill SID	338	340	0	0	0
Boerne Stage Road SID	253	252	0	0	0
Stone Garden SID	225	224	0	0	0
Redbird Ranch Water SID 3	197	196	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>28,127,707</b>	<b>25,853,201</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	118,901	125,630	0	0
Other Revenues - Information Systems	8,000	3,388	4,250	490	510
Interest Revenues	20,000	323,974	288,308	25,573	20,769
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>446,264</b>	<b>418,187</b>	<b>26,063</b>	<b>21,279</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>28,573,970</b>	<b>26,271,388</b>	<b>26,063</b>	<b>21,279</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	60,413	61,757	102	0
Auto Allowance	967,200	955,981	911,153	78,530	72,987
Stipend	35,500	35,333	27,839	2,917	2,626
Copier Costs	44,194	41,877	33,647	2,865	832
Copier, FAX, & Printer Supplies	57,450	26,281	26,540	1,580	2,111
Employee Recognition/Awards	50,000	50,377	31,268	(525)	3,899
Equipment Maintenance	350	131	0	0	0
Forms Creation	225,000	155,011	193,332	3,190	0
General Insurance	45,000	53,610	43,160	85	136
Map Production & Supplies	3,550	1,712	1,723	0	0
Mileage Reimbursements	4,000	607	215	0	0
Office Building Expense	250,000	288,001	269,666	21,251	40,976
Offsite Storage	25,000	23,641	20,799	1,965	1,940
Office Supplies	97,000	67,643	76,997	6,214	8,327
Postage	681,157	519,113	547,889	32,579	53,566
Professional Dues	29,652	14,128	14,763	1,935	1,850
Publications	301,819	218,264	217,479	29,496	19,698
Security	300,000	271,019	278,449	22,789	19,504
Telephone	93,000	66,400	73,907	19,382	5,348
Training	266,812	137,399	133,320	7,427	20,585
Utilities	125,000	92,912	93,367	6,095	6,153
Worker's Compensation	50,000	52,784	45,168	50	(50)
Contingency	250,000	1,475,000	1,525,258	1,225,000	1,277,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>4,607,637</b>	<b>4,627,694</b>	<b>1,462,927</b>	<b>1,537,488</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	27,350	28,274	0	1,074
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	12,000	0	10,682	(390)	0
Residential	25,000	0	694	0	0
Commercial	3,500	0	1,750	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	4,160	0	0
<b>EQUIPMENT:</b>					
Information Services	112,000	84,875	73,307	44,450	35,759
CAMA Hardware	30,000	13,949	3,840	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>126,174</b>	<b>122,707</b>	<b>44,060</b>	<b>36,833</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	12,162,232	11,557,720	1,007,487	951,743
Salaries, Overtime	171,350	89,202	85,038	469	476
Retirement	2,150,130	2,173,463	2,074,985	182,893	171,920
Payroll Taxes	32,400	21,853	23,273	212	204
Group Medical Insurance	2,045,466	1,436,623	1,348,512	121,628	112,210
Life Insurance	80,889	59,759	51,435	4,991	4,745
Medicare Taxes	201,054	191,334	181,995	16,090	15,089
TCDRS Retiree COLA	275,000	275,000	275,000	275,000	275,000
Sick Leave Buy Back Fund	50,000	81,712	117,715	4,870	3,978
Departure Contingency	70,000	89,489	122,356	34,621	30,307
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>16,580,667</b>	<b>15,838,028</b>	<b>1,648,260</b>	<b>1,565,671</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	30,996	30,388	0	(14,472)
Valuation Telecommunications Accounts	40,000	47,194	28,944	0	14,472
Election	1,000,000	381,346	402,834	0	0
Accounting & Auditing	50,000	54,218	47,607	969	949
Legal Services	1,250,000	1,531,758	1,182,777	222,374	207,565
Consulting Studies	40,000	24,600	24,238	304	304
Taxpayer Liasion Officer	39,000	31,900	32,242	2,588	1,882
Contract Services Contingency	45,800	360	729	0	120
Temporary Services	196,000	277,166	179,468	5,443	2,368
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>2,379,539</b>	<b>1,929,227</b>	<b>231,677</b>	<b>213,188</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	97,314	74,223	5,157	474
Software Maintenance	446,835	509,576	491,310	13,635	15,762
Hardware Maintenance	43,000	33,344	12,786	20,583	0
IS Supplies	60,000	17,872	21,258	2,908	4,099
IS Services	25,000	9,063	14,684	1,220	1,408
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>667,171</b>	<b>614,261</b>	<b>43,504</b>	<b>21,743</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	250,000	240,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	226,092	219,738	214,475	2,619	3,942
Server Infrastructure Upgrade	100,000	100,000	100,000	100,000	100,000
Technology Improvements	100,000	30,878	132,451	0	128,161
CAMA Software	693,311	585,630	493,666	0	0
CAMA Enhancements	150,000	500,000	100,000	350,000	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>1,686,245</b>	<b>1,280,593</b>	<b>452,619</b>	<b>232,103</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	475	1,233	0	0
Chief Appraiser Expense	8,000	5,896	4,606	436	307
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>6,371</b>	<b>5,839</b>	<b>436</b>	<b>307</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the Twelve Months Ending 12/31/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	988,946	820,895	62,818	32,998
Training	6,920	6,712	2,900	0	0
Postage	203,832	260,649	195,698	16,790	4,722
Legal Services	65,000	4,921	10,063	682	1,800
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>1,261,228</b>	<b>1,029,556</b>	<b>80,289</b>	<b>39,519</b>
<b>TOTAL EXPENDITURES</b>	<b>28,175,700</b>	<b>27,315,031</b>	<b>25,447,906</b>	<b>3,963,772</b>	<b>3,646,852</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(1,258,939)</b>	<b>(823,483)</b>	<b>3,937,709</b>	<b>3,625,574</b>



**BEXAR CENTRAL APPRAISAL DISTRICT**  
**Funds Investment Report**  
**1/31/2026**

Cash - Operating Account	\$	1,211,640.45	<u>% RATE</u>	0%
	\$	13,856,141.18		2.59%
<b>Total Deposits</b>	<b>\$</b>	<b>15,067,781.63</b>		

Other Rate Comparisons	
TexPool	90 day T-Bill
3.70%	3.63%

De

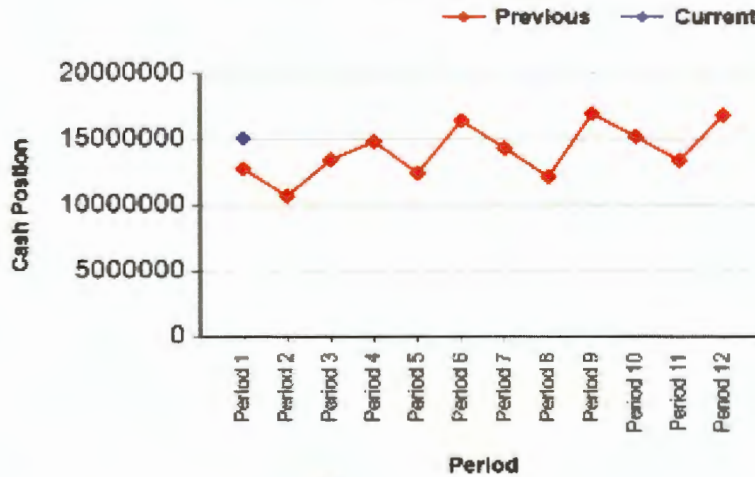
Pledged Collateral:			Year-To-Date Interest Earned	\$	27,887.61
FDIC	\$	250,000.00			
FMV	\$	17,981,149.13			
<b>Total Collateral</b>	<b>\$</b>	<b>18,231,149.13</b>			

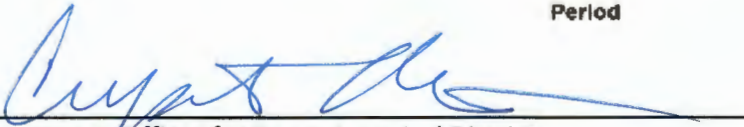
**Collateral Over (Under)**      \$      **3,163,367.50**      **119% FMV Less FDIC per investment Policy**

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 15,087,782.00	\$ 16,808,203.00	\$ 1,738,421.00	10.34%
vs. This Period Last Year	\$ 15,067,782.00	\$ 12,757,885.00	\$ 2,309,897.00	18.11%

**Cash Position Detail**



Signed by:   
Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed:

September 2024 with TAAO



## Bexar Central Appraisal District

### Balance Sheet

As of 1/31/2026

	<u>November</u>	<u>December</u>	<u>January</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$13,377,699.12	\$16,806,203.05	\$15,067,781.63
Accounts Receivable	36,878.00	1,673,533.00	123,771.00
Prepaid Expenses	39,134.53	21,759.26	21,759.26
<b>Total Current Assets</b>	<b>13,453,711.65</b>	<b>18,501,495.31</b>	<b>15,213,311.89</b>
General Fixed Assets	4,705,717.95	4,794,775.66	4,794,775.66
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,423,310.04	1,423,310.04
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,967,624.83</b>	<b>11,967,624.83</b>
<b>Total Assets</b>	<b>25,279,261.45</b>	<b>30,469,120.14</b>	<b>27,180,936.72</b>
<b>LIABILITIES</b>			
Accounts Payable	252,059.38	814,974.15	448,967.14
<b>Total Current Liabilities</b>	<b>252,722.88</b>	<b>814,974.15</b>	<b>448,967.14</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,423,310.04	1,423,310.04
<b>Total Liabilities</b>	<b>1,633,550.79</b>	<b>9,674,154.19</b>	<b>1,872,277.18</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,705,717.95	4,794,775.66	4,794,775.66
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	1,000,000.00	1,000,000.00
Designated - Retirement Funding	387,654.16	60,560.64	60,560.64
Designated - Technology Reserve	375,000.00	575,000.00	575,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	1,625,415.87	1,625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	1,258,939.37
Net Profit/(Loss)	5,196,648.27	1,258,939.37	4,513,693.59
<b>Total Equity</b>	<b>23,645,710.66</b>	<b>20,794,965.95</b>	<b>25,308,659.54</b>
<b>Total Liabilities and Equity</b>	<b>25,279,261.45</b>	<b>30,469,120.14</b>	<b>27,180,936.72</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

<b>TAXING UNITS</b>	<b>2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
Alamo Community College District	\$2,268,297	\$567,074	\$567,074	(25%)	\$1,701,223
City of Alamo Heights	50,713	12,678	12,678	(25%)	38,035
Alamo Heights ISD	466,497	116,624	116,624	(25%)	349,873
City of Balcones Heights	13,028	3,257	3,257	(25%)	9,771
Bexar County	3,871,887	967,972	967,972	(25%)	2,903,915
Bexar County Emer Serv Dist#1	11,570	2,893	2,893	(25%)	8,677
Bexar County Emer Serv Dist#2	100,830	25,200	25,200	(25%)	75,630
Bexar County Emer Serv Dist#3	53,717	13,429	13,429	(25%)	40,288
Bexar County Emer Serv Dist#5	27,037	6,759	6,759	(25%)	20,278
Bexar County Emer Serv Dist#6	11,630	2,908	2,908	(25%)	8,722
Bexar County Flood	338,481	84,620	84,620	(25%)	253,861
Bexar County Emer Serv Dist#7	40,213	10,053	10,053	(25%)	30,160
Bexar County Emer Serv Dist#8	14,931	3,733	3,733	(25%)	11,198
Bexar County Emer Serv Dist#4	22,189	5,547	5,547	(25%)	16,642
Bexar County Emer Serv Dist#10	19,393	4,848	4,848	(25%)	14,545
Boerne ISD	206,271	51,568	51,568	(25%)	154,703
Bexar County Emer Serv Dist#11	13,771	3,443	3,443	(25%)	10,328
Bexar County Emer Serv Dist#12	12,641	3,160	3,160	(25%)	9,481
City of Castle Hills	30,428	7,607	7,607	(25%)	22,821
City of China Grove	3,480	870	870	(25%)	2,610
Cibolo Canyon	57,137	14,284	14,284	(25%)	42,853
Comal ISD	222,957	55,739	55,739	(25%)	167,218
City of Converse	78,909	19,727	19,727	(25%)	59,182
Crosswinds at South Lake SID	8,804	2,201	2,201	(25%)	6,603
East Central ISD	479,790	119,948	119,948	(25%)	359,842
Edgewood ISD	127,600	31,900	31,900	(25%)	95,700
City of Elmendorf	6,663	1,666	1,666	(25%)	4,997
City of Fair Oaks Ranch	30,963	7,741	7,741	(25%)	23,222
Floresville ISD	208	52	52	(25%)	156
City of Grey Forest	416	104	104	(25%)	312
Harlandale ISD	170,787	42,697	42,697	(25%)	128,090
City of Helotes	29,981	7,495	7,495	(25%)	22,486
Hill Country Village	4,521	1,130	1,130	(25%)	3,391
Town of Hollywood Park	22,873	5,718	5,718	(25%)	17,155
Judson ISD	813,782	203,446	203,446	(25%)	610,336
City of Kirby	22,099	5,525	5,525	(25%)	16,574
City of Leon Valley	42,563	10,641	10,641	(25%)	31,922
City of Live Oak	48,214	12,054	12,054	(25%)	36,160
City of Lytle	30	8	8	(27%)	22
Medina Valley ISD	212,160	53,040	53,040	(25%)	159,120
Northeast ISD	2,793,983	698,496	698,496	(25%)	2,095,487
Northside ISD	4,398,525	1,099,631	1,099,631	(25%)	3,298,894
City of Olmos Park	27,691	6,923	6,923	(25%)	20,768
City of San Antonio	5,094,374	1,273,594	1,273,594	(25%)	3,820,780
San Antonio ISD	1,837,225	459,306	459,306	(25%)	1,377,919
San Antonio MUD #1	1,011	253	253	(25%)	758

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	2026 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
San Antonio River Authority	297,048	74,262	74,262	(25%)	222,786
City of Sandy Oaks	5,473	1,368	1,368	(25%)	4,105
City of Schertz	24,152	6,038	6,038	(25%)	18,114
Schertz-Cibolo-Univ City ISD	83,401	20,850	20,850	(25%)	62,551
City of Selma	12,671	3,168	3,168	(25%)	9,503
City of Shavano Park	31,528	7,882	7,882	(25%)	23,646
City of Somerset	6,603	1,651	1,651	(25%)	4,952
Somerset ISD	39,291	9,823	9,823	(25%)	29,468
South San Antonio ISD	183,606	45,902	45,902	(25%)	137,704
Southside ISD	167,010	41,753	41,753	(25%)	125,257
Southwest ISD	468,341	117,085	117,085	(25%)	351,256
City of St. Hedwig	8,566	2,142	2,142	(25%)	6,424
City of Terrell Hills	45,448	11,362	11,362	(25%)	34,086
Universal City	64,960	16,240	16,240	(25%)	48,720
University Health System	4,093,803	1,023,451	1,023,451	(25%)	3,070,352
City of Von Ormy	654	164	164	(25%)	490
Westside 211 SID	15,615	3,904	3,904	(25%)	11,711
City of Windcrest	27,334	6,834	6,834	(25%)	20,500
Clear Water Creek SID	149	37	37	(25%)	112
Gates SID	89	22	22	(25%)	67
Stolte Ranch SID	1,993	498	498	(25%)	1,495
Tally Road SID	4,224	1,056	1,056	(25%)	3,168
Westpoint SID	27,245	6,811	6,811	(25%)	20,434
Redbird Ranch	9,667	2,417	2,417	(25%)	7,250
Bexar County Emer Serv Dist#9	2,766	692	692	(25%)	2,074
Tres Laurels SID	327	82	82	(25%)	245
Landon Ridge SID	1,666	417	417	(25%)	1,249
Lemon Creek SID	1,011	253	253	(25%)	758
Briggs Ranch SID	2,082	521	521	(25%)	1,561
Saphire Grove SID	1,338	335	335	(25%)	1,003
Grace Gardens SID	268	67	67	(25%)	201
Briggs Ranch II SID	238	60	60	(25%)	178
Medina Stonehill SID	1,309	327	327	(25%)	982
Boerne Stage Road SID	476	119	119	(25%)	357
Stone Garden SID	1,517	379	379	(25%)	1,138
Redbird Ranch Water SID 3	238	60	60	(25%)	178
Espada SID #1	625	156	156	(25%)	469
Fisher Gardens SID	327	82	82	(25%)	245
Northlake SID	59	15	15	(25%)	44
Medina WCID #5	59	15	15	(25%)	44
Espino SID	30	8	8	(27%)	22
<b>TOTAL TAX UNIT LEVY</b>	<b>29,743,477</b>	<b>7,435,870</b>	<b>7,435,870</b>	<b>25%</b>	<b>22,307,607</b>
Other Revenues	0	34,862	34,862	0	(34,862)
Other Revenues - Information Systems	0	321	321	0	(321)
Interest Revenues	0	27,888	27,888	0	(27,888)
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>63,071</b>	<b>63,071</b>	<b>0</b>	<b>(63,071)</b>

*Bexar Central Appraisal District  
 Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the One Month Ending 1/31/2026*

	<u>2026 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b>TOTAL REVENUES COLLECTED</b>	<u>29,743,477</u>	<u>7,498,941</u>	<u>7,498,941</u>	<u>25%</u>	<u>22,244,536</u>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	<u>2026 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	0	0	0	70,000
Auto Allowance	1,056,800	79,079	79,079	7%	977,721
Stipend	49,000	3,375	3,375	7%	45,625
Copier Costs	39,732	2,597	2,597	7%	37,135
Copier, FAX, & Printer Supplies	44,000	2,224	2,224	5%	41,776
Employee Recognition/Awards	50,000	3,000	3,000	6%	47,000
Equipment Maintenance	350	0	0	0	350
Forms Creation	225,000	0	0	0	225,000
General Insurance	54,000	54,029	54,029	100%	(29)
Map Production & Supplies	3,550	0	0	0	3,550
Mileage Reimbursements	4,000	0	0	0	4,000
Office Building Expense	270,000	7,785	7,785	3%	262,215
Offsite Storage	25,000	2,437	2,437	10%	22,563
Office Supplies	104,000	35,647	35,647	34%	68,353
Postage	729,557	51,838	51,838	7%	677,719
Professional Dues	34,797	6,075	6,075	17%	28,722
Publications	323,476	33,053	33,053	10%	290,423
Security	300,000	13,624	13,624	5%	286,376
Telephone	93,000	3,690	3,690	4%	89,310
Training	272,610	29,340	29,340	11%	243,270
Utilities	125,000	6,552	6,552	5%	118,448
Worker's Compensation	60,000	50,070	50,070	83%	9,930
Contingency	250,000	250,000	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,183,872</b>	<b>634,415</b>	<b>634,415</b>	<b>15%</b>	<b>3,549,457</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	1,500
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	20,000	0	0	0	20,000
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
<b>EQUIPMENT:</b>					
Information Services	112,000	10,054	10,054	9%	101,946
CAMA Hardware	30,000	0	0	0	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>199,500</b>	<b>10,054</b>	<b>10,054</b>	<b>5%</b>	<b>189,446</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	<b>2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	13,753,455	1,025,615	1,025,615	7%	12,727,840
Salaries, Overtime	171,350	5	5	0	171,345
Retirement	2,291,969	220,400	220,400	10%	2,071,569
Payroll Taxes	33,696	35,210	35,210	104%	(1,514)
Group Medical Insurance	2,034,068	141,577	141,577	7%	1,892,491
Life Insurance	86,370	8,965	8,965	10%	77,405
Medicare Taxes	213,765	16,397	16,397	8%	197,368
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	6,320	6,320	13%	43,680
Departure Contingency	70,000	0	0	0	70,000
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>18,979,673</b>	<b>1,454,488</b>	<b>1,454,488</b>	<b>8%</b>	<b>17,525,185</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	32,000	10,539	10,539	33%	21,461
Valuation Telecommunications Accounts	49,000	0	0	0	49,000
Election	750,000	0	0	0	750,000
Accounting & Auditing	50,000	0	0	0	50,000
Legal Services	1,400,000	35,998	35,998	3%	1,364,002
Consulting Studies	40,000	304	304	1%	39,696
Taxpayer Liason Officer	47,500	1,023	1,023	2%	46,477
Contract Services Contingency	45,000	0	0	0	45,000
Temporary Services	205,000	1,766	1,766	1%	203,234
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,618,500</b>	<b>49,629</b>	<b>49,629</b>	<b>2%</b>	<b>2,568,871</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	91,248	0	0	0	91,248
Software Maintenance	615,835	125,282	125,282	20%	490,553
Hardware Maintenance	43,000	2,749	2,749	6%	40,251
IS Supplies	60,000	1,618	1,618	3%	58,382
IS Services	25,000	1,757	1,757	7%	23,243
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>835,083</b>	<b>131,406</b>	<b>131,406</b>	<b>16%</b>	<b>703,677</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	250,000	262,500	262,500	105%	(12,500)
Field Device Maintenance	306,282	230,597	230,597	75%	75,685
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	0	0	0	200,000
CAMA Software	658,657	207,900	207,900	32%	450,757
CAMA Enhancements	200,000	0	0	0	200,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,714,939</b>	<b>700,997</b>	<b>700,997</b>	<b>41%</b>	<b>1,013,942</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	1,697	1,697	42%	2,303
Chief Appraiser Expense	8,000	252	252	3%	7,748
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>1,950</b>	<b>1,950</b>	<b>16%</b>	<b>10,050</b>

*Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	<u>2026 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	2,260	2,260	0	897,740
Training	6,920	0	0	0	6,920
Postage	267,990	47	47	0	267,943
Legal Services	25,000	0	0	0	25,000
<b>TOTAL A.R.B EXPENDITURES</b>	<b><u>1,199,910</u></b>	<b><u>2,307</u></b>	<b><u>2,307</u></b>	<b><u>0</u></b>	<b><u>1,197,603</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>29,743,477</u></b>	<b><u>2,985,247</u></b>	<b><u>2,985,247</u></b>	<b><u>10%</u></b>	<b><u>26,758,230</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(4,513,694)</u></b>	<b><u>(4,513,694)</u></b>	<b><u>0</u></b>	<b><u>4,513,694</u></b>

**BEXAR APPRAISAL DISTRICT  
STATEMENT OF EXPENDITURES FOR  
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)  
FOR THE MONTH ENDED January 31, 2025**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 4,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 4,000,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,625,415.87
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,625,415.87

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 165,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 165,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 60,560.64
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 60,560.64

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 575,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 575,000.00

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 105,214.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 105,214.00

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 220,000.00

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28

Bexar Central Appraisal District  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the One Month Ending 1/31/2026

	2026 BUDGET	CURRENT YTD	2025 YTD	CURR MONTH	2025 MONTH
<b>TAXING UNITS</b>					
Alamo Community College District	\$2,268,297	\$567,074	\$520,039	\$567,074	\$520,039
City of Alamo Heights	50,713	12,678	11,589	12,678	11,589
Alamo Heights ISD	466,497	116,624	113,889	116,624	113,889
City of Balcones Heights	13,028	3,257	3,073	3,257	3,073
Bexar County	3,871,887	967,972	887,978	967,972	887,978
Bexar County Emer Serv Dist#1	11,570	2,893	2,693	2,893	2,693
Bexar County Emer Serv Dist#2	100,830	25,200	21,982	25,200	21,982
Bexar County Emer Serv Dist#3	53,717	13,429	11,568	13,429	11,568
Bexar County Emer Serv Dist#5	27,037	6,759	5,801	6,759	5,801
Bexar County Emer Serv Dist#6	11,630	2,908	2,440	2,908	2,440
Bexar County Flood	338,481	84,620	77,576	84,620	77,576
Bexar County Emer Serv Dist#7	40,213	10,053	9,121	10,053	9,121
Bexar County Emer Serv Dist#8	14,931	3,733	3,087	3,733	3,087
Bexar County Emer Serv Dist#4	22,189	5,547	4,367	5,547	4,367
Bexar County Emer Serv Dist#10	19,393	4,848	4,008	4,848	4,008
Boerne ISD	206,271	51,568	48,436	51,568	48,436
Bexar County Emer Serv Dist#11	13,771	3,443	3,242	3,443	3,242
Bexar County Emer Serv Dist#12	12,641	3,160	2,602	3,160	2,602
City of Castle Hills	30,428	7,607	6,891	7,607	6,891
City of China Grove	3,480	870	738	870	738
Cibolo Canyon	57,137	14,284	12,911	14,284	12,911
Comal ISD	222,957	55,739	56,452	55,739	56,452
City of Converse	78,909	19,727	16,933	19,727	16,933
Crosswinds at South Lake SID	8,804	2,201	1,709	2,201	1,709
East Central ISD	479,790	119,948	104,438	119,948	104,438
Edgewood ISD	127,600	31,900	31,363	31,900	31,363
City of Elmendorf	6,663	1,666	1,421	1,666	1,421
City of Fair Oaks Ranch	30,963	7,741	6,877	7,741	6,877
Floresville ISD	208	52	49	52	49
City of Grey Forest	416	104	99	104	99
Harlandale ISD	170,787	42,697	43,246	42,697	43,246
City of Helotes	29,981	7,495	7,060	7,495	7,060
Hill Country Village	4,521	1,130	1,013	1,130	1,013
Town of Hollywood Park	22,873	5,718	5,162	5,718	5,162
Judson ISD	813,782	203,446	214,720	203,446	214,720
City of Kirby	22,099	5,525	4,887	5,525	4,887
City of Leon Valley	42,563	10,641	9,022	10,641	9,022
City of Live Oak	48,214	12,054	10,639	12,054	10,639
City of Lytle	30	8	7	8	7
Medina Valley ISD	212,160	53,040	49,217	53,040	49,217
Northeast ISD	2,793,983	698,496	714,634	698,496	714,634
Northside ISD	4,398,525	1,099,631	1,078,097	1,099,631	1,078,097
City of Olmos Park	27,691	6,923	6,174	6,923	6,174
City of San Antonio	5,094,374	1,273,594	1,181,898	1,273,594	1,181,898
San Antonio ISD	1,837,225	459,306	443,265	459,306	443,265
San Antonio MUD #1	1,011	253	232	253	232
San Antonio River Authority	297,048	74,262	66,424	74,262	66,424
City of Sandy Oaks	5,473	1,368	1,203	1,368	1,203
City of Schertz	24,152	6,038	4,817	6,038	4,817
Schertz-Cibolo-Univ City ISD	83,401	20,850	21,462	20,850	21,462

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the One Month Ending 1/31/2026*

	2026 BUDGET	CURRENT YTD	2025 YTD	CURR MONTH	2025 MONTH
City of Selma	12,671	3,168	2,996	3,168	2,996
City of Shavano Park	31,528	7,882	7,194	7,882	7,194
City of Somerset	6,603	1,651	1,428	1,651	1,428
Somerset ISD	39,291	9,823	9,486	9,823	9,486
South San Antonio ISD	183,606	45,902	45,504	45,902	45,504
Southside ISD	167,010	41,753	38,366	41,753	38,366
Southwest ISD	468,341	117,085	109,515	117,085	109,515
City of St. Hedwig	8,566	2,142	1,864	2,142	1,864
City of Terrell Hills	45,448	11,362	10,288	11,362	10,288
Universal City	64,960	16,240	14,908	16,240	14,908
University Health System	4,093,803	1,023,451	936,329	1,023,451	936,329
City of Von Ormy	654	164	169	164	169
Westside 211 SID	15,615	3,904	2,848	3,904	2,848
City of Windcrest	27,334	6,834	5,640	6,834	5,640
Clear Water Creek SID	149	37	28	37	28
Gates SID	89	22	49	22	49
Stolte Ranch SID	1,993	498	324	498	324
Tally Road SID	4,224	1,056	457	1,056	457
Westpoint SID	27,245	6,811	4,529	6,811	4,529
Redbird Ranch	9,667	2,417	1,828	2,417	1,828
Bexar County Emer Serv Dist#9	2,766	692	640	692	640
Tres Laurels SID	327	82	14	82	14
Landon Ridge SID	1,666	417	155	417	155
Lemon Creek SID	1,011	253	183	253	183
Briggs Ranch SID	2,082	521	246	521	246
Saphire Grove SID	1,338	335	56	335	56
Grace Gardens SID	268	67	20	67	20
Briggs Ranch II SID	238	60	56	60	56
Medina Stonehill SID	1,309	327	85	327	85
Boerne Stage Road SID	476	119	63	119	63
Stone Garden SID	1,517	379	56	379	56
Redbird Ranch Water SID 3	238	60	49	60	49
Espada SID #1	625	156	0	156	0
Fisher Gardens SID	327	82	0	82	0
Northlake SID	59	15	0	15	0
Medina WCID #5	59	15	0	15	0
Espino SID	30	8	0	8	0
<b>TOTAL TAX UNIT LEVY</b>	<b>29,743,477</b>	<b>7,435,870</b>	<b>7,031,924</b>	<b>7,435,870</b>	<b>7,031,924</b>
Other Revenues	0	34,862	44,547	34,862	44,547
Other Revenues - Information Systems	0	321	219	321	219
Interest Revenues	0	27,888	25,308	27,888	25,308
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>63,071</b>	<b>70,074</b>	<b>63,071</b>	<b>70,074</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>29,743,477</b>	<b>7,498,941</b>	<b>7,101,998</b>	<b>7,498,941</b>	<b>7,101,998</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the One Month Ending 1/31/2026*

	2026 BUDGET	CURRENT YTD	2025 YTD	CURR MONTH	2025 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	0	0	0	0
Auto Allowance	1,056,800	79,079	75,400	79,079	75,400
Stipend	49,000	3,375	2,833	3,375	2,833
Copier Costs	39,732	2,597	5,388	2,597	5,388
Copier, FAX, & Printer Supplies	44,000	2,224	1,338	2,224	1,338
Employee Recognition/Awards	50,000	3,000	0	3,000	0
Equipment Maintenance	350	0	131	0	131
Forms Creation	225,000	0	0	0	0
General Insurance	54,000	54,029	50,928	54,029	50,928
Map Production & Supplies	3,550	0	0	0	0
Mileage Reimbursements	4,000	0	0	0	0
Office Building Expense	270,000	7,785	33,446	7,785	33,446
Offsite Storage	25,000	2,437	1,890	2,437	1,890
Office Supplies	104,000	35,647	840	35,647	840
Postage	729,557	51,838	1,008	51,838	1,008
Professional Dues	34,797	6,075	5,280	6,075	5,280
Publications	323,476	33,053	28,252	33,053	28,252
Security	300,000	13,624	13,557	13,624	13,557
Telephone	93,000	3,690	5,008	3,690	5,008
Training	272,610	29,340	33,919	29,340	33,919
Utilities	125,000	6,552	5,524	6,552	5,524
Worker's Compensation	60,000	50,070	43,907	50,070	43,907
Contingency	250,000	250,000	250,000	250,000	250,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,183,872</b>	<b>634,415</b>	<b>558,649</b>	<b>634,415</b>	<b>558,649</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	0
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	20,000	0	0	0	0
Residential	25,000	0	0	0	0
Commercial	3,500	0	0	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	112,000	10,054	3,002	10,054	3,002
CAMA Hardware	30,000	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>199,500</b>	<b>10,054</b>	<b>3,002</b>	<b>10,054</b>	<b>3,002</b>

*Bexar Central Appraisal District  
Comparison of Current Year  
Prior Year-Income Statement  
For the One Month Ending 1/31/2026*

	2026 BUDGET	CURRENT YTD	2025 YTD	CURR MONTH	2025 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	13,753,455	1,025,615	986,566	1,025,615	986,566
Salaries, Overtime	171,350	5	67	5	67
Retirement	2,291,969	220,400	179,783	220,400	179,783
Payroll Taxes	33,696	35,210	12,953	35,210	12,953
Group Medical Insurance	2,034,068	141,577	123,003	141,577	123,003
Life Insurance	86,370	8,965	4,721	8,965	4,721
Medicare Taxes	213,765	16,397	15,623	16,397	15,623
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	6,320	16,637	6,320	16,637
Departure Contingency	70,000	0	16,010	0	16,010
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>18,979,673</b>	<b>1,454,488</b>	<b>1,355,364</b>	<b>1,454,488</b>	<b>1,355,364</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	32,000	10,539	10,322	10,539	10,322
Valuation Telecommunications Accounts	49,000	0	0	0	0
Election	750,000	0	0	0	0
Accounting & Auditing	50,000	0	989	0	989
Legal Services	1,400,000	35,998	65,266	35,998	65,266
Consulting Studies	40,000	304	304	304	304
Taxpayer Liasion Officer	47,500	1,023	941	1,023	941
Contract Services Contingency	45,000	0	0	0	0
Temporary Services	205,000	1,766	3,304	1,766	3,304
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,618,500</b>	<b>49,629</b>	<b>81,126</b>	<b>49,629</b>	<b>81,126</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	91,248	0	3,172	0	3,172
Software Maintenance	615,835	125,282	482,856	125,282	482,856
Hardware Maintenance	43,000	2,749	3,171	2,749	3,171
IS Supplies	60,000	1,618	462	1,618	462
IS Services	25,000	1,757	621	1,757	621
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>835,083</b>	<b>131,406</b>	<b>490,282</b>	<b>131,406</b>	<b>490,282</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	250,000	262,500	250,000	262,500	250,000
Field Device Maintenance	306,282	230,597	3,942	230,597	3,942
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	0	0	0	0
CAMA Software	658,657	207,900	0	207,900	0
CAMA Enhancements	200,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,714,939</b>	<b>700,997</b>	<b>253,942</b>	<b>700,997</b>	<b>253,942</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	1,697	475	1,697	475
Chief Appraiser Expense	8,000	252	427	252	427
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>1,950</b>	<b>902</b>	<b>1,950</b>	<b>902</b>

Bexar Central Appraisal District  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the One Month Ending 1/31/2026

	2026 BUDGET	CURRENT YTD	2025 YTD	CURR MONTH	2025 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	2,260	4,765	2,260	4,765
Training	6,920	0	0	0	0
Postage	267,990	47	771	47	771
Legal Services	25,000	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,199,910</b>	<b>2,307</b>	<b>5,536</b>	<b>2,307</b>	<b>5,536</b>
<b>TOTAL EXPENDITURES</b>	<b>29,743,477</b>	<b>2,985,247</b>	<b>2,748,803</b>	<b>2,985,247</b>	<b>2,748,803</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(4,513,694)</b>	<b>(4,353,195)</b>	<b>(4,513,694)</b>	<b>(4,353,195)</b>

System: 3/5/2026 8:53:46 AM  
 User Date: 1/31/2026

Bexar Appraisal District  
 DETAILED TRIAL BALANCE FOR 2026  
 General Ledger

Page: 1  
 User ID: CRYSTAL

Ranges: From: To:  
 Date: 1/1/2026 1/31/2026  
 Account: 9100-01 9100-01

Sorted By: Account Subtotal By: No Subtotals  
 Include: Posting

^ Inactive Account

Account	Beginning Balance		Description						
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
9100-01				Chief Appraiser Expense Reimbursement					
						\$0.00			
1/7/2026	204,471	PMTRX	01/05/2	Rogelio Sandoval	Reimburse Expenses	\$161.27			
1/7/2026	204,472	PMTRX	12/24/2	Rogelio Sandoval	Reimburse Expenses	\$90.93			
Totals:						\$252.20	\$0.00	\$252.20	\$252.20
Grand Totals:					\$0.00	\$252.20	\$0.00	\$252.20	\$252.20
Total Accounts:		1							

*Bexar Central Appraisal District  
Executive Services  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	<u>2026 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	\$70,000	\$0	\$0	0	\$70,000
Auto Allowance	72,800	5,867	5,867	8%	66,933
Stipend	10,000	1,208	1,208	12%	8,792
Copier Costs	3,000	579	579	19%	2,421
Copier, FAX, & Printer Supplies	20,000	199	199	1%	19,801
Employee Recognition/Awards	50,000	3,000	3,000	6%	47,000
General Insurance	54,000	54,029	54,029	100%	(29)
Mileage Reimbursements	4,000	0	0	0	4,000
Office Building Expense	270,000	7,785	7,785	3%	262,215
Office Supplies	60,000	31,230	31,230	52%	28,770
Professional Dues	8,230	4,020	4,020	49%	4,210
Publications	15,000	191	191	1%	14,809
Training	50,000	7,646	7,646	15%	42,354
Utilities	125,000	6,552	6,552	5%	118,448
Worker's Compensation	60,000	50,070	50,070	83%	9,930
Contingency	250,000	250,000	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,122,030</b>	<b>422,377</b>	<b>422,377</b>	<b>38%</b>	<b>699,653</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	0	0	1,500
<b>EQUIPMENT:</b>					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	1,406,230	118,253	118,253	8%	1,287,977
Salaries, Overtime	5,000	0	0	0	5,000
Retirement	263,875	23,327	23,327	9%	240,548
Payroll Taxes	2,268	3,124	3,124	138%	(856)
Group Medical Insurance	162,007	12,164	12,164	8%	149,843
Life Insurance	8,828	758	758	9%	8,070
Medicare Taxes	22,818	1,830	1,830	8%	20,988
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	6,320	6,320	13%	43,680
Departure Contingency	70,000	0	0	0	70,000
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>2,266,026</b>	<b>165,776</b>	<b>165,776</b>	<b>7%</b>	<b>2,100,250</b>
<b><u>CONTRACT SERVICES:</u></b>					
Election	750,000	0	0	0	750,000
Accounting & Auditing	50,000	0	0	0	50,000
Consulting Studies	30,000	304	304	1%	29,696
Taxpayer Liasion Officer	47,500	1,023	1,023	2%	46,477
Contract Services Contingency	5,000	0	0	0	5,000
Temporary Services	5,000	0	0	0	5,000

*Bexar Central Appraisal District  
Executive Services  
Comparison of Budget and Actual Revenues  
For the One Month Ending 1/31/2026*

	2026 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<b>TOTAL CONTRACT SERV. EXP</b>	887,500	1,327	1,327	0	886,173
<b>OTHER EXPENDITURES:</b>					
Board of Directors Expenses	4,000	1,697	1,697	42%	2,303
Chief Appraiser Expense	8,000	252	252	3%	7,748
<b>TOTAL OTHER EXPENDITURES</b>	12,000	1,950	1,950	16%	10,050
<b>TOTAL EXPENDITURES</b>	<u>4,289,056</u>	<u>591,428</u>	<u>591,428</u>	<u>14%</u>	<u>3,697,628</u>
<b>REVENUES OVER EXPENDITURES</b>	<u>4,289,056</u>	<u>591,428</u>	<u>591,428</u>	<u>14%</u>	<u>3,697,628</u>

Ranges: From:  
 Date 1/1/2026  
 Account -01

To:  
 1/31/2026  
 -01

Sorted By: Account  
 Include: Posting

Subtotal By: No Subtotals

^ Inactive Account

Account	Beginning Balance	Description							
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
5010-01		Auto Allowance							
		\$0.00							
1/31/2026	204,903	GJ		Payroll 1.15.2026		\$3,333.34			
1/31/2026	204,904	GJ		Back Out Journal E			\$3,333.34		
1/31/2026	204,905	GJ		Payroll JE 1.15.26		\$2,933.34			
1/31/2026	204,907	GJ		Payroll 1.31.2026		\$2,933.34			
Totals:						\$9,200.02	\$3,333.34	\$5,866.68	\$5,866.68
5015-01		Stipend							
		\$0.00							
1/31/2026	204,903	GJ		Payroll 1.15.2026		\$604.18			
1/31/2026	204,904	GJ		Back Out Journal E			\$604.18		
1/31/2026	204,905	GJ		Payroll JE 1.15.26		\$604.18			
1/31/2026	204,907	GJ		Payroll 1.31.2026		\$604.18			
Totals:						\$1,812.54	\$604.18	\$1,208.36	\$1,208.36
5020-01		Copier Costs							
		\$0.00							
1/21/2026	204,701	PMTRX	4246614	Canon Solutions	Leasing Charges	\$357.50			
1/21/2026	204,704	PMTRX	4246614	Canon Solutions	Leasing Charges	\$221.77			
Totals:						\$579.27	\$0.00	\$579.27	\$579.27
5025-01		Copier, FAX, & Printer Supplies							
		\$0.00							
1/21/2026	204,714	PMTRX	1278150	iPrint Technologies	Toner, Brother Dru	\$199.00			
Totals:						\$199.00	\$0.00	\$199.00	\$199.00
5040-01		Employee Recognition/Awards							
		\$0.00							
1/7/2026	204,493	PMTRX	219441-	San Antonio A&M Club	Spring Event - 03/	\$1,500.00			
1/7/2026	204,494	PMTRX	219441-	San Antonio A&M Club	Christmas Event -	\$1,500.00			
Totals:						\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
5100-01		General Insurance							
		\$0.00							
1/7/2026	204,505	PMTRX	7747-20	TML Intergovernmenta	Contribution Insta	\$54,028.54			
Totals:						\$54,028.54	\$0.00	\$54,028.54	\$54,028.54
5200-01		Office Building Expense							
		\$0.00							
1/7/2026	204,461	PMTRX	62364	Alamo Lot Maintenanc	Parking lot sweepi	\$69.65			
1/7/2026	204,467	PMTRX	9353437	Cintas Corporation	Monthly Services	\$109.00			
1/7/2026	204,488	PMTRX	INV0051	Natura	Monthly Services	\$910.16			
1/7/2026	204,506	PMTRX	3009134	TK Elevator Corporat	Platinum	\$377.78			
1/7/2026	204,507	PMTRX	3009135	TK Elevator Corporat	Phone Monitoring E	\$82.09			
1/7/2026	204,509	PMTRX	8981420	Waste Management	Monthly Services	\$485.20			
1/14/2026	204,629	PMTRX	5312100	Cintas Corporation	Supplies	\$616.16			
1/14/2026	204,635	PMTRX	48791	Elite Lawn and Lands	Monthly Services	\$1,575.00			
1/14/2026	204,639	PMTRX	30047	Kim Paper	Supplies	\$459.19			
1/14/2026	204,650	PMTRX	115958	Tezel & Cotter Air C	Monthly Services	\$625.00			
1/14/2026	204,653	PMTRX	2912007	Worldwide Pest Contr	Monthly Services	\$95.02			
1/21/2026	204,698	PMTRX	1P6N-6Y	Amazon.com	Compressor Hose, C	\$21.99			
1/21/2026	204,715	PMTRX	300974	Kim Paper	Supplies	\$394.00			
1/28/2026	204,789	PMTRX	1X1W-F7	Amazon.com	3-year B2B Kitchen	\$26.99			
1/28/2026	204,791	PMTRX	5314244	Cintas Corporation	Supplies	\$599.05			
1/28/2026	204,792	PMTRX	301370	Kim Paper	Supplies	\$217.80			
1/28/2026	204,805	PMTRX	116074	Tezel & Cotter Air C	Work Order 112372	\$764.38			
1/28/2026	204,806	PMTRX	116016	Tezel & Cotter Air C	Work Order 112382	\$356.96			
Totals:						\$7,785.42	\$0.00	\$7,785.42	\$7,785.42

Account		Beginning Balance		Description	Reference				
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
5220-01				Office Supplies					
				\$0.00					
1/7/2026	204,490	PMTRX	2025120	OPENOnline, LLC	Package/ Services	\$136.11			
1/7/2026	204,492	PMTRX	01/07/2	Sam's Club	Supplies	\$19.96			
1/7/2026	204,503	PMTRX	01/07/2	Texas Comptroller of	2025 Texas Propert	\$150.00			
1/7/2026	204,508	PMTRX	01/07/2	University Health Sy	University Parking	\$29,700.00			
1/14/2026	204,624	PMTRX	1KVL-1Y	Amazon.com	Binder Dividers, F	\$20.59			
1/14/2026	204,626	PMTRX	1HDW-3W	Amazon.com	Rubber Bands Size,	\$188.91			
1/14/2026	204,638	PMTRX	38848	Kathy's Stamps n Sig	Name Plate	\$22.30			
1/14/2026	204,651	PMTRX	2025110	OPENOnline, LLC	Package/Services	\$50.00			
1/21/2026	204,698	PMTRX	1P6N-6Y	Amazon.com	Compressor Hose, C	\$19.60			
1/21/2026	204,699	PMTRX	1FTT-XR	Amazon.com	Halt Dog Repellany	\$15.99			
1/21/2026	204,700	PMTRX	16TT-NG	Amazon.com	BUNN Coffee Brewer	\$130.00			
1/21/2026	204,705	PMTRX	234066-	Cubie.co	Flyers, Brochures	\$715.00			
1/28/2026	204,788	PMTRX	16PG-V6	Amazon.com	Cable Matters 2-pa	\$21.98			
1/28/2026	204,793	PMTRX	137N-GM	Amazon.com	Tax Forms 2025 wit	\$39.61			
Totals:						\$31,230.05	\$0.00	\$31,230.05	\$31,230.05
5260-01				Professional Dues					
				\$0.00					
1/7/2026	204,478	PMTRX	26-0000	IAAO	Membership Dues	\$1,020.00			
1/7/2026	204,502	PMTRX	01/07/2	Texas Assoc. Apprais	2026 District Memb	\$3,000.00			
Totals:						\$4,020.00	\$0.00	\$4,020.00	\$4,020.00
5300-01				Publications					
				\$0.00					
1/14/2026	204,643	PMTRX	01/14/2	San Antonio Express-	Subscription	\$190.95			
Totals:						\$190.95	\$0.00	\$190.95	\$190.95
5400-01				Training					
				\$0.00					
1/7/2026	204,500	PMTRX	01/07/2	Texas Assoc. Apprais	Griselda A. - Cour	\$385.00			
1/14/2026	204,634	PMTRX	01/14/2	Jennifer Rodriguez	Mileage Expenses	\$124.70			
1/21/2026	204,719	PMTRX	4531	PTEC, Inc.	Courses: 101,102	\$60.00			
1/21/2026	204,725	PMTRX	01/21/2	Texas Assoc. Apprais	Scott G. - TAAD C	\$495.00			
1/21/2026	204,729	PMTRX	01/21/2	Texas Assoc. Apprais	L.C. White. - TAAD	\$495.00			
1/21/2026	204,733	PMTRX	01/21/2	Texas Assoc. Apprais	Laura M. - TAAD C	\$495.00			
1/28/2026	204,800	PMTRX	78207	JW Marriott Austin	TAAD Conference 02	\$5,591.69			
Totals:						\$7,646.39	\$0.00	\$7,646.39	\$7,646.39
5500-01				Utilities					
				\$0.00					
1/7/2026	204,495	PMTRX	01/07/2	San Antonio Water Sy	Monthly Services	\$210.65			
1/7/2026	204,496	PMTRX	01/07/2	San Antonio Water Sy	Monthly Services	\$463.58			
1/14/2026	204,627	PMTRX	01/12/2	City Public Service	Monthly Services	\$49.75			
1/14/2026	204,628	PMTRX	01/12/2	City Public Service	Monthly Services	\$5,415.02			
1/14/2026	204,644	PMTRX	01/14/2	San Antonio Water Sy	Annual Fire Protec	\$413.00			
Totals:						\$6,552.00	\$0.00	\$6,552.00	\$6,552.00
5600-01				Worker's Compensation					
				\$0.00					
1/7/2026	204,505	PMTRX	7747-20	TML Intergovernmenta	Contribution Insta	\$50,070.00			
Totals:						\$50,070.00	\$0.00	\$50,070.00	\$50,070.00
5900-01				Contingency					
				\$0.00					
1/31/2026	204,901	GJ			Contingency JE COL	\$217,127.98			
1/31/2026	204,902	GJ			TCDRS COLA	\$32,872.02			
Totals:						\$250,000.00	\$0.00	\$250,000.00	\$250,000.00
7000-01				Salaries, Regular					
				\$0.00					
1/31/2026	204,900	GJ			COLA JE	\$15,146.17			
1/31/2026	204,901	GJ			Contingency JE COL		\$15,146.17		
1/31/2026	204,902	GJ			TCDRS COLA		\$2,450.65		
1/31/2026	204,903	GJ			Payroll 1.15.2026	\$57,486.80			
1/31/2026	204,904	GJ			Back Out Journal E		\$57,486.80		
1/31/2026	204,905	GJ			Payroll JE 1.15.26	\$60,751.75			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$60,751.75			

Account		Beginning Balance		Description	Reference				
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
1/31/2026	204,909	GJ			Mr. White Jan		\$800.00		
					Totals:	\$194,136.47	\$75,883.62	\$118,252.85	\$118,252.85
					7050-01	Retirement			
						\$0.00			
1/31/2026	204,909	GJ			Mr. White Jan		\$211.00		
1/31/2026	204,910	GJ			TCDRS Jan	\$23,537.83			
					Totals:	\$23,537.83	\$211.00	\$23,326.83	\$23,326.83
					7060-01	Payroll Taxes			
						\$0.00			
1/31/2026	204,900	GJ			COLA JE	\$196.89			
1/31/2026	204,901	GJ			Contingency JE COL		\$196.89		
1/31/2026	204,905	GJ			Payroll JE 1.15.26	\$355.04			
1/31/2026	204,905	GJ			Payroll JE 1.15.26	\$1,706.58			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$142.27			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$920.36			
					Totals:	\$3,321.14	\$196.89	\$3,124.25	\$3,124.25
					7070-01	Group Medical Insurance			
						\$0.00			
1/7/2026	204,462	PMTRX	3280858	Avesis Incorporated	Premium Services	\$112.70			
1/7/2026	204,465	PMTRX	01/01/2	BlueCross BlueShield	Premium Services	\$14,685.37			
1/7/2026	204,477	PMTRX	1311976	Humana Insurance Co.	Premium Services	\$680.40			
1/7/2026	204,479	PMTRX	01/01/2	Illinois Mutual	Premium Services	\$50.06			
1/31/2026	204,903	GJ			Payroll 1.15.2026		\$1,240.99		
1/31/2026	204,904	GJ			Back Out Journal E	\$1,240.99			
1/31/2026	204,905	GJ			Payroll JE 1.15.26		\$1,682.51		
1/31/2026	204,907	GJ			Payroll 1.31.2026		\$1,682.51		
					Totals:	\$16,769.52	\$4,606.01	\$12,163.51	\$12,163.51
					7080-01	Life Insurance			
						\$0.00			
1/7/2026	204,464	PMTRX	01/01/2	BlueCross BlueShield	Premium Services	\$445.22			
1/7/2026	204,486	PMTRX	01/07/2	MetLife	Premium Services	\$395.78			
1/31/2026	204,903	GJ			Payroll 1.15.2026		\$3.54		
1/31/2026	204,904	GJ			Back Out Journal E	\$3.54			
1/31/2026	204,905	GJ			Payroll JE 1.15.26		\$41.68		
1/31/2026	204,907	GJ			Payroll 1.31.2026		\$41.68		
					Totals:	\$844.54	\$86.90	\$757.64	\$757.64
					7090-01	Medicare Taxes			
						\$0.00			
1/31/2026	204,900	GJ			COLA JE	\$219.63			
1/31/2026	204,901	GJ			Contingency JE COL		\$219.63		
1/31/2026	204,903	GJ			Payroll 1.15.2026	\$895.16			
1/31/2026	204,904	GJ			Back Out Journal E		\$895.16		
1/31/2026	204,905	GJ			Payroll JE 1.15.26	\$912.93			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$928.77			
1/31/2026	204,909	GJ			Mr. White Jan		\$11.60		
					Totals:	\$2,956.49	\$1,126.39	\$1,830.10	\$1,830.10
					7200-01	Sick Leave Buy Back Fund			
						\$0.00			
1/31/2026	204,903	GJ			Payroll 1.15.2026	\$4,963.84			
1/31/2026	204,904	GJ			Back Out Journal E		\$4,963.84		
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$1,092.44			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$662.56			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$198.77			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$938.52			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$443.64			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$218.88			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$1,015.44			
1/31/2026	204,907	GJ			Payroll 1.31.2026	\$1,750.13			
					Totals:	\$11,284.22	\$4,963.84	\$6,320.38	\$6,320.38
					7250-01	Departure Contingency			
						\$0.00			
1/31/2026	204,903	GJ			Payroll 1.15.2026	\$70.24			

Account		Beginning Balance	Description	Reference					
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
1/31/2026	204,904	GJ			Back Out Journal E		\$70.24		
Totals:						\$70.24	\$70.24	\$0.00	\$0.00
7550-01		Accounting & Auditing							
		COLA JE							
1/31/2026	204,900	GJ				\$447.45			
1/31/2026	204,901	GJ			Contingency JE COL		\$447.45		
1/31/2026	204,903	GJ			Payroll 1.15.2026	\$550.65			
1/31/2026	204,904	GJ			Back Out Journal E		\$550.65		
Totals:						\$998.10	\$998.10	\$0.00	\$0.00
7650-01		Consulting Studies							
		\$0.00							
1/7/2026	204,487	PMTRX	72181	McLaughlin Young	Emp Monthly Services	\$304.00			
Totals:						\$304.00	\$0.00	\$304.00	\$304.00
7700-01		Taxpayer Liasion Officer							
		\$0.00							
1/31/2026	204,909	GJ			Mr. White Jan	\$1,022.60			
Totals:						\$1,022.60	\$0.00	\$1,022.60	\$1,022.60
9000-01		Directors Expenditure Reimbursement							
		\$0.00							
1/21/2026	204,724	PMTRX	01/21/2	Texas Assoc. Apprais	Dave G. - TAAD Con	\$495.00			
1/28/2026	204,800	PMTRX	78207	JW Marriott Austin	TAAD Conference 02	\$1,202.36			
Totals:						\$1,697.36	\$0.00	\$1,697.36	\$1,697.36
9100-01		Chief Appraiser Expense Reimbursement							
		\$0.00							
1/7/2026	204,471	PMTRX	01/05/2	Rogelio Sandoval	Reimburse Expenses	\$161.27			
1/7/2026	204,472	PMTRX	12/24/2	Rogelio Sandoval	Reimburse Expenses	\$90.93			
Totals:						\$252.20	\$0.00	\$252.20	\$252.20
Grand Totals:					\$0.00	\$683,508.89	\$92,080.51	\$591,428.38	\$591,428.38
Total Accounts:					27				

# BEXAR CENTRAL APPRAISAL DISTRICT

## Funds Investment Report

2/28/2026

		<u>% RATE</u>
Cash - Operating Account	\$ 989,395.35	0%
	\$ 11,879,358.33	2.59%
<b>Total Deposits</b>	<b>\$ 12,868,753.68</b>	

Other Rate Comparisons	
<u>TexPool</u>	<u>90 day T-Bill</u>
3.68%	3.60%

Pledged Collateral:	
FDIC	\$ 250,000.00
FMV	\$ 18,021,119.25
<b>Total Collateral</b>	<b>\$ 18,271,119.25</b>

Year-To-Date Interest Earned

**\$23,217**

This month.

**Collateral Over (Under) \$ 5,402,365.57 140% FMV Less FDIC per investment Policy**



✓ Cash Position Detail  
04/29/2026 03:43:57 PM



Signed by: *Cupeto Khas*  
Investment Officer for Bexar Central Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed:

September 2024 with TAAO



**Bexar Central Appraisal District**  
**Balance Sheet**  
**As of February 28, 2026**

	<u>Period Ending</u> <u>12/31/2025</u>	<u>Period Ending</u> <u>01/31/2026</u>	<u>Period Ending</u> <u>02/28/2026</u>
<b>ASSETS</b>			
Cash Short Term Investments	16,806,203	15,067,781	12,868,754
Accounts Receivable	1,673,533	123,771	32,702
Prepaid Expenses	21,759	21,760	21,759
<b>Total Current Assets</b>	<u>18,501,495</u>	<u>15,213,312</u>	<u>12,923,215</u>
General Fixed Assets	4,794,776	4,794,775	4,794,776
Fixed Assets- Building	5,749,539	5,749,539	5,749,539
Non-Current Portion Sick & Vacation	1,423,310	1,423,310	1,423,310
<b>Total Non-Current Assets</b>	<u>11,967,625</u>	<u>11,967,624</u>	<u>11,967,625</u>
<b>Total Assets</b>	<u><b>30,469,120</b></u>	<u><b>27,180,936</b></u>	<u><b>24,890,840</b></u>
<b>LIABILITIES</b>			
<b>Accounts Payable</b>	<u><b>814,974</b></u>	<u><b>448,967</b></u>	<u><b>458,411</b></u>
Total Current Liabilities	814,974	448,967	458,411
<b>Non-Current Sick &amp; Vacation Accrual</b>	<u><b>1,423,310</b></u>	<u><b>1,423,310</b></u>	<u><b>1,423,310</b></u>
<b>Total Liabilities</b>	<u><b>9,674,154</b></u>	<u><b>1,872,277</b></u>	<u><b>1,881,721</b></u>
<b>EQUITY</b>			
Investment in Fixed Assets-Building	5,749,539	5,749,539	5,749,539
Investment in Fixed Assets	4,794,776	4,794,776	4,794,776
General Restricted Reserve Fund	4,000,000	4,000,000	4,000,000
Designated - Digital Orthophotography	165,000	165,000	165,000
Designated - Litigation Expenses	1,000,000	1,000,000	1,000,000
Designated- Retirement Funding	60,560	60,560	60,560
Designated - Technology Reserve	575,000	575,000	575,000
Designated - Homestead Audit/ Outreach	220,000	220,000	220,000
Designated - Building Upgrades	143,630	143,630	143,630
Designated - Roof Reserve	105,214	105,214	105,214
Designated- Election	1,625,416	1,625,416	1,625,416
Reserved for Building - Capital	1,000,000	1,000,000	1,000,000
Reserved for COLA Retention	96,891	96,891	96,891
Unreserved Funds	0	1,258,940	1,258,940
Net Profit/Loss	1,258,940	4,513,693	2,214,153
<b>Total Equity</b>	<u><b>20,794,966</b></u>	<u><b>25,308,659</b></u>	<u><b>23,009,119</b></u>
<b>Total Liabilities and Equity</b>	<u><b>30,469,120</b></u>	<u><b>27,180,936</b></u>	<u><b>24,890,840</b></u>



***Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
As of February 28, 2026***

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>YTD 02/28/2026</b>	<b>YTD % 02/28/2026</b>	<b>(OVER) UNDER 02/28/2026</b>
<b>TAXING UNITS</b>					
Alamo Community College District	2,268,297	0	567,074	25 %	1,701,223
City of Alamo Heights	50,713	0	12,678	25 %	38,035
Alamo Heights ISD	466,497	0	116,624	25 %	349,873
City of Balcones Heights	13,028	0	3,257	25 %	9,771
Bexar County	3,871,887	0	967,972	25 %	2,903,915
Bexar County Emer Serv Dist#1	11,570	0	2,893	25 %	8,677
Bexar County Emer Serv Dist#2	100,830	0	25,200	25 %	75,630
Bexar County Emer Serv Dist#3	53,717	0	13,429	25 %	40,288
Bexar County Emer Serv Dist#5	27,037	0	6,759	25 %	20,278
Bexar County Flood	338,481	0	84,620	25 %	253,861
Bexar County Emer Serv Dist#7	40,213	0	10,053	25 %	30,160
Bexar County Emer Serv Dist#8	14,931	0	3,733	25 %	11,198
Bexar County Emer Serv Dist#4	22,189	0	5,547	25 %	16,642
Bexar County Emer Serv Dist#10	19,393	0	4,848	25 %	14,545
Boerne ISD	206,271	0	51,568	25 %	154,703
Bexar County Emer Serv Dist#11	13,771	0	3,443	25 %	10,328
Bexar County Emer Serv Dist#12	12,641	0	3,160	25 %	9,481
City of Castle Hills	30,428	0	7,607	25 %	22,821
City of China Grove	3,480	0	870	25 %	2,610
Cibolo Canyon	57,137	0	14,284	25 %	42,853
Comal ISD	222,957	0	55,739	25 %	167,218
City of Converse	78,909	0	19,727	25 %	59,182
Crosswinds at South Lake SID	8,804	0	2,201	25 %	6,603
East Central ISD	479,790	0	119,948	25 %	359,842
Edgewood ISD	127,600	0	31,900	25 %	95,700
City of Elmendorf	6,663	0	1,666	25 %	4,997
City of Fair Oaks Ranch	30,963	0	7,741	25 %	23,222
Floresville ISD	208	0	52	25 %	156
City of Grey Forest	416	0	104	25 %	312
Harlandale ISD	170,787	0	42,697	25 %	128,090
City of Helotes	29,981	0	7,495	25 %	22,486
City of Hill Country Village	4,521	0	1,130	25 %	3,391
City Of Hollywood park	22,873	0	5,718	25 %	17,155
City of Kirby	22,099	0	5,525	25 %	16,574
City of Leon Valley	42,563	0	10,641	25 %	31,922
City of Live Oak	48,214	0	12,054	25 %	36,160
City of Lytle	30	0	8	27 %	22
Medina Valley ISD	212,160	0	53,040	25 %	159,120
North East ISD	2,793,983	0	698,496	25 %	2,095,487
IS_Northside ISD	4,398,525	0	1,099,631	25 %	3,298,894
City Of Olmos Park	27,691	0	6,923	25 %	20,768
City Of San Antonio	5,094,374	0	1,273,594	25 %	3,820,780
San Antonio ISD	1,837,225	0	459,306	25 %	1,377,919
San Antonio MUD #1	1,011	0	253	25 %	758
San Antonio River Authority	297,048	0	74,262	25 %	222,786



**Bexar Central Appraisal District**  
**Summary of All Units**  
**Comparison of Budget and Actual Revenues**  
**As of February 28, 2026**

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 02/28/2026	YTD 02/28/2026	YTD % 02/28/2026	(OVER) UNDER 02/28/2026
City Of Sandy Oaks	5,473	0	1,368	25 %	4,105
City of Shertz	24,152	0	6,038	25 %	18,114
Schertz-Cibolo-Univ City ISD	83,401	0	20,850	25 %	62,551
City Of Selma	12,671	0	3,168	25 %	9,503
City of Shavano Park	31,528	0	7,882	25 %	23,646
City of Somerset	6,603	0	1,651	25 %	4,952
Somerset ISD	39,291	0	9,823	25 %	29,468
South San ISD	183,606	0	45,902	25 %	137,704
Southside ISD	167,010	0	41,753	25 %	125,257
Southwest ISD	468,341	0	117,085	25 %	351,256
City Of St Hedwig	8,566	0	2,142	25 %	6,424
City Of Terrell Hills	45,448	0	11,362	25 %	34,086
City Of Universal City	64,960	0	16,240	25 %	48,720
Universal Health	4,093,803	0	1,023,451	25 %	3,070,352
City Of Von Ormy	654	0	164	25 %	490
Clearwater Creek SID	149	0	37	25 %	112
Gates Creek SID	89	0	22	25 %	67
Stolte Ranch SID	1,993	0	498	25 %	1,495
Talley Road SID	4,224	0	1,056	25 %	3,168
Westside 211 PID	15,615	0	3,904	25 %	11,711
Redbird Ranch Water Control ID #2	9,667	0	2,417	25 %	7,250
Bexar ESD #9	2,766	0	692	25 %	2,074
Tres Laurels SID	327	0	82	25 %	245
Landon Ridge SID	1,666	0	417	25 %	1,249
Lemon Creek SID	1,011	0	253	25 %	758
Briggs Ranch SID	2,082	0	521	25 %	1,561
Sapphire Grove SID	1,338	0	335	25 %	1,003
Grace Gardens SID	268	0	67	25 %	201
Briggs Ranch II SID	238	0	60	25 %	178
Medina Stonehill SID	1,309	0	327	25 %	982
Boerne Stage Road SID	476	0	119	25 %	357
Stone Garden SID	1,517	0	379	25 %	1,138
Redbird Ranch Water Control ID#3	238	0	60	25 %	178
City OF Windcrest	27,334	0	6,834	25 %	20,500
Judson ISD	813,782	0	203,446	25 %	610,336
Bexar County Emer Serv Dist#6	11,630	0	2,908	25 %	8,722
Westpointe SID	27,245	0	6,811	25 %	20,434
Espada SID #1	625	0	156	25 %	469
Fisher Gardens SID	327	0	82	25 %	245
NorthLake SID	59	0	15	25 %	44
Medina WCID #5	59	0	15	25 %	44
Espino SID	30	0	8	27 %	22
<b>TOTAL TAX UNIT LEVY</b>	<b>29,743,477</b>	<b>0</b>	<b>7,435,870</b>	<b>25 %</b>	<b>22,307,607</b>



**Bexar Central Appraisal District**  
**Summary of All Units**  
**Comparison of Budget and Actual Revenues**  
**As of February 28, 2026**

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 02/28/2026	YTD 02/28/2026	YTD % 02/28/2026	(OVER) UNDER 02/28/2026
Other Revenue	0	0	34,862	0 %	(34,862)
Other Revenues - Information Systems	0	110	431	0 %	(431)
Interest Revenues	0	23,217	51,105	0 %	(51,105)
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>23,327</b>	<b>86,398</b>	<b>0 %</b>	<b>(86,398)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>29,743,477</b>	<b>23,327</b>	<b>7,522,268</b>	<b>25 %</b>	<b>22,221,209</b>
<b>EMPLOYEE EXPENDITURES</b>					
Salaries, Regular	13,753,455	1,097,763	2,123,378	15 %	11,630,077
Salaries, Overtime	171,350	6,294	6,299	4 %	165,050
Retirement	2,291,969	197,043	417,443	18 %	1,874,527
Payroll Taxes	33,696	18,285	53,494	159 %	(19,798)
Group Medical Insurance	2,034,068	261,438	403,015	20 %	1,631,052
Life Insurance	86,370	9,487	18,452	21 %	67,918
Medicare Taxes	213,765	17,285	33,682	16 %	180,083
TCDRS Retiree COLA	275,000	0	0	0 %	275,000
Sick Leave Buy Back Fund	50,000	5,067	11,388	23 %	38,613
Departure Contingency	70,000	11,940	11,940	17 %	58,060
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>18,979,673</b>	<b>1,624,602</b>	<b>3,079,091</b>	<b>16 %</b>	<b>15,900,582</b>
<b>CONTRACT SERVICES</b>					
Valuation Oil & Gas	32,000	0	10,539	33 %	21,461
Valuation Telecommunications Accounts	49,000	0	0	0 %	49,000
Election	750,000	0	0	0 %	750,000
Accounting & Auditing	50,000	12,629	12,628	25 %	37,372
Legal Services	1,400,000	58,717	94,716	7 %	1,305,284
Consulting Studies	40,000	869	1,173	3 %	38,827
Taxpayer Liaison Officer	47,500	4,989	6,011	13 %	41,488
Contract Services Contingency	45,000	0	0	0 %	45,000
Temporary Services	205,000	7,729	9,495	5 %	195,506
<b>TOTAL CONTRACT SERVICES. EXP</b>	<b>2,618,500</b>	<b>84,933</b>	<b>134,562</b>	<b>5 %</b>	<b>2,483,938</b>
<b>INFO. SYSTEMS EXPENDITURES</b>					
Leases	91,248	13,367	13,367	15 %	77,881
Software Maintenance	615,835	149,432	274,714	45 %	341,121
Hardware Maintenance	43,000	9,952	12,701	30 %	30,299
IS Supplies	60,000	3,883	5,502	9 %	54,498
IS Services	25,000	627	2,383	10 %	22,617
<b>Total INFO. SYSTEMS EXPENDITURES</b>	<b>835,083</b>	<b>177,261</b>	<b>308,667</b>	<b>37 %</b>	<b>526,416</b>



***Bexar Central Appraisal District  
Summary of All Units  
Comparison of Budget and Actual Revenues  
As of February 28, 2026***

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>YTD 02/28/2026</b>	<b>YTD % 02/28/2026</b>	<b>(OVER) UNDER 02/28/2026</b>
<b>PROJECT EXPENSES</b>					
Digital Orthophotography	250,000	0	262,500	105 %	(12,500)
Field Device Maintenance	306,282	788	231,385	76 %	74,897
Server Upgrade	100,000	0	0	0 %	100,000
Technology Improvements	200,000	0	0	0 %	200,000
CAMA Software	658,657	0	207,900	32 %	450,757
CAMA Enhancements	200,000	0	0	0 %	200,000
<b>TOTAL PROJECT EXPENSES</b>	<b>1,714,939</b>	<b>788</b>	<b>701,785</b>	<b>41 %</b>	<b>1,013,154</b>
<b>OTHER EXPENDITURES</b>					
Board of Directors Expenses	4,000	297	1,995	50 %	2,005
Chief Appraiser Expense	8,000	551	803	10 %	7,197
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>848</b>	<b>2,798</b>	<b>23 %</b>	<b>9,202</b>
<b>OPERATING EXPENDITURES</b>					
Advertising Public Notices	70,000	1,159	1,159	2 %	68,840
Auto Allowance	1,056,800	84,107	163,186	15 %	893,615
Stipend	49,000	3,375	6,750	14 %	42,250
Copier Costs	39,733	3,024	5,621	14 %	34,112
Copier, FAX, & Printer Supplies	44,000	2,363	4,587	10 %	39,413
Employee Recognition/Awards	50,000	514	3,514	7 %	46,485
Equipment Maintenance	350	0	0	0 %	350
Forms Creation	225,000	25,514	25,515	11 %	199,486
General Insurance	54,000	0	54,028	100 %	(28)
Map Production & Supplies	3,550	0	0	0 %	3,550
Mileage Reimbursements	4,000	27	27	1 %	3,973
Office Building Expense	270,000	18,808	26,593	10 %	243,407
Office Storage	25,000	1,614	4,051	16 %	20,948
Office Supplies	104,000	4,794	40,441	39 %	63,560
Postage	729,557	197,917	249,756	34 %	479,801
Professiona Dues	34,797	2,074	8,149	23 %	26,648
Publications	323,475	18,237	51,290	16 %	272,185
Security	300,000	18,043	31,666	11 %	268,334
Telephone	93,000	9,271	12,962	14 %	80,038
Training	272,610	21,327	50,666	19 %	221,944
Utilities	125,000	6,180	12,732	10 %	112,268
ISWorker's Compensation	60,000	0	50,070	83 %	9,930
Contingency	250,000	0	250,000	100 %	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,183,872</b>	<b>418,348</b>	<b>1,052,763</b>	<b>25 %</b>	<b>3,131,109</b>



***Bexar Central Appraisal District***  
***Summary of All Units***  
***Comparison of Budget and Actual Revenues***  
***As of February 28, 2026***

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>YTD 02/28/2026</b>	<b>YTD % 02/28/2026</b>	<b>(OVER) UNDER 02/28/2026</b>
<b>CAPITAL EXPENDITURES</b>					
Furniture	57,500	0	0	0 %	57,500
Equipment	112,000	1,662	11,716	10 %	100,283
CAMA Hardware	30,000	0	0	0 %	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>199,500</b>	<b>1,662</b>	<b>11,716</b>	<b>6 %</b>	<b>187,783</b>
<b>A.R.B EXPENDITURES</b>					
ARB Compensation	900,000	10,010	12,270	1 %	887,730
ARB Training	6,920	0	0	0 %	6,920
ARB Postage	267,990	362	409	0 %	267,582
ARB Legal Services	25,000	4,053	4,054	16 %	20,946
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,199,910</b>	<b>14,425</b>	<b>16,733</b>	<b>1 %</b>	<b>1,183,178</b>
<b>TOTAL EXPENDITURES</b>	<b>29,743,477</b>	<b>2,322,867</b>	<b>5,308,115</b>	<b>18 %</b>	<b>24,435,362</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>2,299,540</b>	<b>(2,214,153)</b>	<b>0 %</b>	<b>2,214,153</b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED February 28, 2026**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 4,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 4,000,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,625,415.87
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,625,415.87

		DESIGNATED - DIGITAL ORTHOPHOYTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 165,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 165,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 1,000,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 1,000,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 60,560.64
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 60,560.64

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 575,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 575,000.00

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 143,630.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 143,630.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 105,214.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 105,214.00

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 220,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 220,000.00

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jan	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28



**Bexar Central Appraisal District**  
**Summary of All Units**  
*Comparison of Current Year. Prior Year- Income Statement*  
*As of February 28, 2026*

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT YTD 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>
<b>TAXING UNITS</b>					
Alamo Community College District	2,268,297	567,074	520,039	0	0
City of Alamo Heights	50,713	12,678	11,589	0	0
Alamo Heights ISD	466,497	116,624	113,889	0	0
City of Balcones Heights	13,028	3,257	3,073	0	0
Bexar County	3,871,887	967,972	887,978	0	0
Bexar County Emer Serv Dist#1	11,570	2,893	2,693	0	0
Bexar County Emer Serv Dist#2	100,830	25,200	21,982	0	0
Bexar County Emer Serv Dist#3	53,717	13,429	11,568	0	0
Bexar County Emer Serv Dist#5	27,037	6,759	5,801	0	0
Bexar County Flood	338,481	84,620	77,576	0	0
Bexar County Emer Serv Dist#7	40,213	10,053	9,121	0	0
Bexar County Emer Serv Dist#8	14,931	3,733	3,087	0	0
Bexar County Emer Serv Dist#4	22,189	5,547	4,367	0	0
Bexar County Emer Serv Dist#10	19,393	4,848	4,008	0	0
Boerne ISD	206,271	51,568	48,436	0	0
Bexar County Emer Serv Dist#11	13,771	3,443	3,242	0	0
Bexar County Emer Serv Dist#12	12,641	3,160	2,602	0	0
City of Castle Hills	30,428	7,607	6,891	0	0
City of China Grove	3,480	870	738	0	0
Cibolo Canyon	57,137	14,284	12,911	0	0
Comal ISD	222,957	55,739	56,452	0	0
City of Converse	78,909	19,727	16,933	0	0
Crosswinds at South Lake SID	8,804	2,201	1,709	0	0
East Central ISD	479,790	119,948	104,438	0	0
Edgewood ISD	127,600	31,900	31,363	0	0
City of Elmendorf	6,663	1,666	1,421	0	0
City of Fair Oaks Ranch	30,963	7,741	6,877	0	0
Floresville ISD	208	52	49	0	0
City of Grey Forest	416	104	99	0	0
Harlandale ISD	170,787	42,697	43,246	0	0
City of Helotes	29,981	7,495	7,060	0	0
City of Hill Country Village	4,521	1,130	1,013	0	0
City Of Hollywood park	22,873	5,718	5,162	0	0
City of Kirby	22,099	5,525	4,887	0	0
City of Leon Valley	42,563	10,641	9,022	0	0
City of Live Oak	48,214	12,054	10,639	0	0
City of Lytle	30	8	7	0	0
Medina Valley ISD	212,160	53,040	49,217	0	0
North East ISD	2,793,983	698,496	714,634	0	0
IS_Northside ISD	4,398,525	1,099,631	1,078,097	0	0
City Of Olmos Park	27,691	6,923	6,174	0	0
City Of San Antonio	5,094,374	1,273,594	1,181,898	0	0
San Antonio ISD	1,837,225	459,306	443,265	0	0
San Antonio MUD #1	1,011	253	232	0	0
San Antonio River Authority	297,048	74,262	66,424	0	0



**Bexar Central Appraisal District**  
**Summary of All Units**  
*Comparison of Current Year. Prior Year- Income Statement*  
*As of February 28, 2026*

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT YTD 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>
City Of Sandy Oaks	5,473	1,368	1,203	0	0
City of Shertz	24,152	6,038	4,817	0	0
Schertz-Cibolo-Univ City ISD	83,401	20,850	21,462	0	0
City Of Selma	12,671	3,168	2,996	0	0
City of Shavano Park	31,528	7,882	7,194	0	0
City of Somerset	6,603	1,651	1,428	0	0
Somerset ISD	39,291	9,823	9,486	0	0
South San ISD	183,606	45,902	45,504	0	0
Southside ISD	167,010	41,753	38,366	0	0
Southwest ISD	468,341	117,085	109,515	0	0
City Of St Hedwig	8,566	2,142	1,864	0	0
City Of Terrell Hills	45,448	11,362	10,288	0	0
City Of Universal City	64,960	16,240	14,908	0	0
Universal Health	4,093,803	1,023,451	936,329	0	0
City Of Von Ormy	654	164	169	0	0
Clearwater Creek SID	149	37	28	0	0
Gates Creek SID	89	22	49	0	0
Stolte Ranch SID	1,993	498	324	0	0
Talley Road SID	4,224	1,056	457	0	0
Westside 211 PID	15,615	3,904	2,848	0	0
Redbird Ranch Water Control ID #2	9,667	2,417	1,828	0	0
Bexar ESD #9	2,766	692	640	0	0
Tres Laurels SID	327	82	14	0	0
Landon Ridge SID	1,666	417	155	0	0
Lemon Creek SID	1,011	253	183	0	0
Briggs Ranch SID	2,082	521	246	0	0
Sapphire Grove SID	1,338	335	56	0	0
Grace Gardens SID	268	67	20	0	0
Briggs Ranch II SID	238	60	56	0	0
Medina Stonehill SID	1,309	327	85	0	0
Boerne Stage Road SID	476	119	63	0	0
Stone Garden SID	1,517	379	56	0	0
Redbird Ranch Water Control ID#3	238	60	49	0	0
City OF Windcrest	27,334	6,834	5,640	0	0
Judson ISD	813,782	203,446	214,720	0	0
Bexar County Emer Serv Dist#6	11,630	2,908	2,440	0	0
Westpointe SID	27,245	6,811	4,529	0	0
Espada SID #1	625	156	0	0	0
Fisher Gardens SID	327	82	0	0	0
NorthLake SID	59	15	0	0	0
Medina WCID #5	59	15	0	0	0
Espino SID	30	8	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>29,743,477</b>	<b>7,435,870</b>	<b>7,031,924</b>	<b>0</b>	<b>0</b>



**Bexar Central Appraisal District**  
**Summary of All Units**  
*Comparison of Current Year. Prior Year- Income Statement*  
*As of February 28, 2026*

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT YTD 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>
Other Revenue	0	34,862	44,547	0	0
Other Revenues - Information Systems	0	431	248	110	30
Interest Revenues	0	51,105	47,733	23,217	22,424
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>86,398</b>	<b>92,528</b>	<b>23,327</b>	<b>22,454</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>29,743,477</b>	<b>7,522,268</b>	<b>7,124,452</b>	<b>23,327</b>	<b>22,454</b>
<b>EMPLOYEE EXPENDITURES</b>					
Salaries, Regular	13,753,455	2,123,378	1,991,600	1,097,763	1,005,034
Salaries, Overtime	171,350	6,299	1,308	6,294	1,241
Retirement	2,291,969	417,443	358,010	197,043	178,226
Payroll Taxes	33,696	53,494	18,933	18,285	5,981
Group Medical Insurance	2,034,068	403,015	203,195	261,438	80,192
Life Insurance	86,370	18,452	9,617	9,487	4,896
Medicare Taxes	213,765	33,682	31,332	17,285	15,708
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	11,388	25,259	5,067	8,622
Departure Contingency	70,000	11,940	20,174	11,940	4,164
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>18,979,673</b>	<b>3,079,091</b>	<b>2,659,428</b>	<b>1,624,602</b>	<b>1,304,064</b>
<b>CONTRACT SERVICES</b>					
Valuation Oil & Gas	32,000	10,539	10,322	0	0
Valuation Telecommunications Accounts	49,000	0	0	0	0
Election	750,000	0	0	0	0
Accounting & Auditing	50,000	12,628	3,661	12,629	2,672
Legal Services	1,400,000	94,716	122,871	58,717	57,605
Consulting Studies	40,000	1,173	1,158	869	854
Taxpayer Liasion Officer	47,500	6,011	941	4,989	0
Contract Services Contingency	45,000	0	0	0	0
Temporary Services	205,000	9,495	5,756	7,729	2,453
<b>TOTAL CONTRACT SERVICES. EXP</b>	<b>2,618,500</b>	<b>134,562</b>	<b>144,709</b>	<b>84,933</b>	<b>63,584</b>
<b>INFO. SYSTEMS EXPENDITURES</b>					
Leases	91,248	13,367	15,529	13,367	12,356
Softwarc Maintenance	615,835	274,714	578,215	149,432	95,359
Hardware Maintenance	43,000	12,701	3,171	9,952	0
IS Supplies	60,000	5,502	462	3,883	0
IS Services	25,000	2,383	1,058	627	437
<b>Total INFO. SYSTEMS EXPENDITURES</b>	<b>835,083</b>	<b>308,667</b>	<b>598,435</b>	<b>177,261</b>	<b>108,152</b>



**Bexar Central Appraisal District**  
**Summary of All Units**  
*Comparison of Current Year. Prior Year- Income Statement*  
*As of February 28, 2026*

	CURRENT BUDGET 12/31/2026	CURRENT YTD 02/28/2026	PRIOR YTD 02/28/2025	CURRENT MONTH 02/28/2026	PRIOR YTD 02/28/2025
<b>PROJECT EXPENSES</b>					
Digital Orthophotography	250,000	262,500	250,000	0	0
Field Device Maintenance	306,282	231,385	7,888	788	3,946
Server Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	0	0	0	0
CAMA Software	658,657	207,900	0	0	0
CAMA Enhancements	200,000	0	0	0	0
<b>TOTAL PROJECT EXPENSES</b>	<b>1,714,939</b>	<b>701,785</b>	<b>257,888</b>	<b>788</b>	<b>3,946</b>
<b>OTHER EXPENDITURES</b>					
Board of Directors Expenses	4,000	1,995	475	297	0
Chief Appraiser Expense	8,000	803	1,007	551	580
<b>Total Other Expenditures</b>	<b>12,000</b>	<b>2,798</b>	<b>1,482</b>	<b>848</b>	<b>580</b>
<b>OPERATING EXPENDITURES</b>					
Advertising Public Notices	70,000	1,159	1,359	1,159	1,359
Auto Allowance	1,056,800	163,186	155,027	84,107	79,627
Stipend	49,000	6,750	5,667	3,375	2,833
Copier Costs	39,733	5,621	8,658	3,024	3,270
Copier, FAX, & Printer Supplies	44,000	4,587	3,080	2,363	1,742
Employee Recognition/Awards	50,000	3,514	14,190	514	14,190
Equipment Maintenance	350	0	131	0	0
Forms Creation	225,000	25,515	15,532	25,514	15,531
General Insurance	54,000	54,028	50,927	0	0
Map Production & Supplies	3,550	0	0	0	0
Milcage Reimbursements	4,000	27	70	27	70
Office Building Expense	270,000	26,593	44,814	18,808	11,368
Office Storage	25,000	4,051	3,899	1,614	2,009
Office Supplies	104,000	40,441	4,234	4,794	3,394
Postage	729,557	249,756	303,509	197,917	302,501
Professiona Dues	34,797	8,149	5,970	2,074	690
Publications	323,475	51,290	39,226	18,237	10,974
Security	300,000	31,666	29,571	18,043	16,014
Telephone	93,000	12,962	9,877	9,271	4,870
Training	272,610	50,666	45,862	21,327	11,942
Utilities	125,000	12,732	11,399	6,180	5,875
ISWorker's Compensation	60,000	50,070	43,857	0	(50)
Contingency	250,000	250,000	250,000	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,183,872</b>	<b>1,052,763</b>	<b>1,046,859</b>	<b>418,348</b>	<b>488,209</b>



**Bexar Central Appraisal District**  
**Summary of All Units**  
*Comparison of Current Year. Prior Year- Income Statement*  
*As of February 28, 2026*

	<b>CURRENT BUDGET 12/31/2026</b>	<b>CURRENT YTD 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>	<b>CURRENT MONTH 02/28/2026</b>	<b>PRIOR YTD 02/28/2025</b>
<b>CAPITAL EXPENDITURES</b>					
Furniture	57,500	0	0	0	0
Equipment	112,000	11,716	3,002	1,662	0
CAMA Hardware	30,000	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>199,500</b>	<b>11,716</b>	<b>3,002</b>	<b>1,662</b>	<b>0</b>
<b>A.R.B EXPENDITURES</b>					
ARB Compensation	900,000	12,270	13,677	10,010	8,913
ARB Training	6,920	0	0	0	0
ARB Postage	267,990	409	1,614	362	843
ARB Legal Services	25,000	4,054	0	4,053	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,199,910</b>	<b>16,733</b>	<b>15,291</b>	<b>14,425</b>	<b>9,756</b>
<b>TOTAL EXPENDITURES</b>	<b>29,743,477</b>	<b>5,308,115</b>	<b>4,727,094</b>	<b>2,322,867</b>	<b>1,978,291</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(2,214,153)</b>	<b>(2,397,358)</b>	<b>2,299,540</b>	<b>1,955,837</b>

**Bexar Central Appraisal District  
General Ledger report  
For Prior Month (02/01/2026 to 02/28/2026)**

Department	Posted dt.	Doc dt.	Doc	Memo/Description	Department name	Txn No	JNL	Debit	Credit	Balance	
<b>9100 - Chief Appraiser Expense (Balance forward As of 02/01/2026)</b>										<b>0.00</b>	
<b>Executive Services</b>							<b>B/F</b>			<b>0.00</b>	
	02/04/2026	02/04/2026	02/01/2026	Bill - Rogelio Sandoval: Reimburse Expenses	Executive Services		17 APJ	459.35		459.35	
	02/04/2026	02/04/2026	02/04/2026	Bill - Rogelio Sandoval: Internet Expenses	Executive Services		23 APJ	91.38		550.73	
	<i>February Totals for 9100 Chief Appraiser Expense</i>								<i>550.73</i>	<i>0.00</i>	
<b>Totals for Executive Services</b>								<b>550.73</b>	<b>0.00</b>	<b>550.73</b>	
<b>Net change for - Executive Services</b>										<b>550.73</b>	
<b>Totals for 9100 - Chief Appraiser Expense</b>								<b>550.73</b>	<b>0.00</b>	<b>550.73</b>	
<b>Net change for - Chief Appraiser Expense</b>										<b>550.73</b>	
<b>Grand total</b>								<b>550.73</b>	<b>0.00</b>	<b>550.73</b>	

## Appraisal Records Report

As of May 7, 2026, the Bexar Central Appraisal District (BCAD) reports the following updates on its appraisal operations:

### April Recap

**Appraisal Notices Mailed:**

On April 10, the District mailed approximately 195,000 appraisal notices as required by Property Tax Code (PTC) §25.19.

**Rendition Deadline:**

April 15 was the final day to file renditions and property reports. Extensions to May 15 may be granted upon request.

**Exemption Application Deadline:**

April 30 was the last day for property owners to file most exemption applications or related reports.

**Preliminary Value Estimates:**

On Monday, April 27, the District released the preliminary value estimates and value loss projections for 2026 to the entities as required by Property Tax Code 26.01(e).

### May Events

**Public Notice of Protest:**

The Chief Appraiser published the required protest procedure notice under PTC §§41.70(a)(b) and 41.41(b) in both print and digital forms

**Appraisal Record Turnover:**

In compliance with PTC §§25.01(a) and 25.22(a), the appraisal records were prepared and officially *submitted to the Appraisal Review Board on Wednesday, April 22.*

**Second Notice Mailing:**

A second appraisal notice mailing is scheduled for Friday, May 29, primarily for Business Personal Property (BPP) accounts.

**Protest Deadline:**

The protest deadline for properties included in the initial notice mailing is **Friday, May 15.**

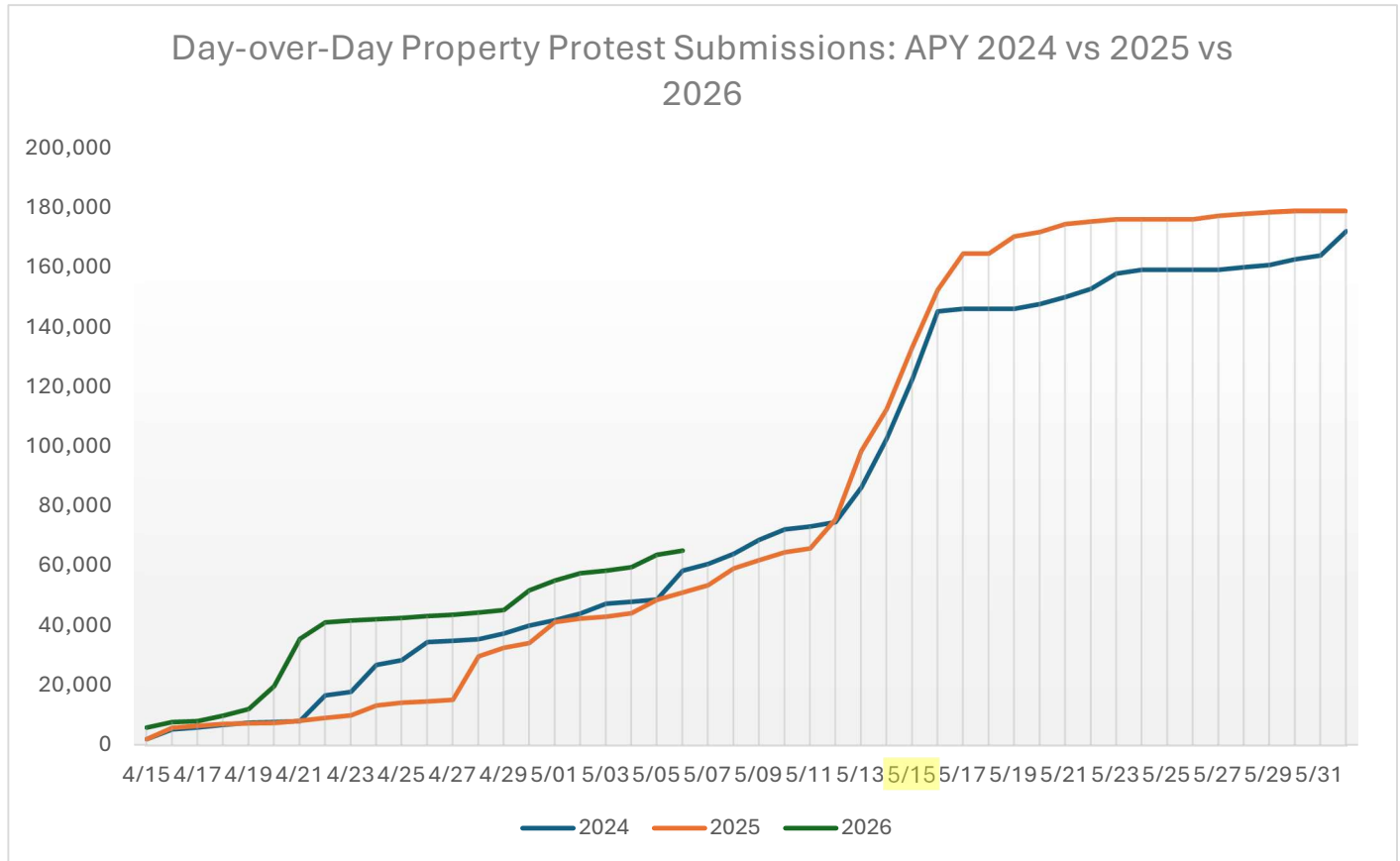
### Maintenance of Processing Timelines

BCAD continues to uphold its commitment to timely service, maintaining established processing timelines for:

- Ownership updates as deed filings are recorded with the County Clerk
- Exemption applications as submitted by property owners

## Property Protest Trends – Year-over-Year Comparison

A comparative chart of protest submissions from Appraisal Protest Year (APY) 2024, 2025 and 2026 (aligned by protest period start date: April 15) reflects the following trends:



### Summary Analysis

- APY 2026 protest submissions are trending higher compared to the same period in APY 2024 and 2025.
- We'll have a better idea of the total protest volume by our June meeting.

**STAFF SUMMARY SHEET**

**ISSUE:** Additional Reports

The Board of Directors will receive the following reports:

1. Community Engagement
2. Appraisal Review Board Chair

## 2026 Community Engagement Report – April

**Date:** May 11, 2026

**To:** Board of Directors  
Rogelio Sandoval, Chief Appraiser

**From:** Jennifer Rodriguez, Communications Director

<b>Date &amp; Time</b>	<b>Program &amp; Location</b>	<b>Presenter</b>	<b>Topic</b>	<b># of Attendees (if available)</b>	<b># of Documents Submitted (if available)</b>
04/01	Business Personal Property Rendition Information & Assistance Spanish Session - Virtual	Thays Andrade, Omar Cornejo, Angelica Dorado, David Escalante, Edgar Garcia, Gabriela Henderson, Izana Maddox & Richard Rodriguez	Rendition information & submission assistance	28	N/A
04/07	JPAR Real Estate – 1846 N Loop 1604 W, 78248	Jennifer Rodriguez	Overview of appraisal districts and general appraisal, exemption and protest information	5	N/A
04/08	Alamo Title – 2915 W Bitters, 78248	Jennifer Rodriguez	Overview of appraisal districts and general appraisal, exemption and protest information	13	N/A
04/08	Habitat for Humanity – 311 Probandt, 78204	Emmanuel Espin, Roxanne Esquivel, Monica Martinez & Kimberly Shipe	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)	8	N/A
04/09	San Antonio Chapter of the NAACP – Virtual	Jennifer Rodriguez & Rogelio Sandoval	Overview of appraisal districts and general appraisal, exemption and protest information	Unknown	N/A
04/10	Business Personal Property Rendition Information & Assistance Session - Virtual	Angelica Dorado, David Escalante, Dylon Gomez, Andrea Green & Richard Rodriguez	Rendition information & submission assistance	85	N/A

04/11	USA Mortgage - JPAR Real Estate – 1846 N Loop 1604 W, 78248	Jennifer Rodriguez	Overview of appraisal districts and general appraisal, exemption and protest information	10	N/A
04/15	Stewart Title – 23358 N Loop 1604 W, 78248	Jennifer Rodriguez	Overview of appraisal districts and general appraisal, exemption and protest information	25	N/A
04/18	COSA Property Tax Workshop – Highland Forest ES, 3736 SE Military, 78223	Linda Bounyalack, Tangela Crowder, Dominique Ramos, Jennifer Rodriguez & Quamil Woods	Resource table: Overview of appraisal districts & general appraisal, exemption and protest information	60	16 HS 2 O65 34 Protests
04/18	KLMO Radio w/Placido Salazar	Rogelio Sandoval	Overview of appraisal districts and general appraisal, exemption and protest information	Unknown	N/A
04/18	KTSA What It's Worth w/Mike Hermes	Rogelio Sandoval	Overview of appraisal districts and general appraisal, exemption and protest information	Unknown	N/A
04/20	Bray Real Estate Group – 8610 Portranco, 78251	Jennifer Rodriguez	Overview of appraisal districts and general appraisal, exemption and protest information	24	N/A
04/20	COSA Property Tax Workshop – Tool Yard, 10303 Tool Yard, 78233	Lisa Aguilar, Lee Cantu, Max Nombrano & Jessica Ochoa	Resource table: Overview of appraisal districts & general appraisal, exemption and protest information	9	2 HS 6 Protests
04/22	McKnight Title – 3503 Paesanos Pkwy, 78231	Jennifer Rodriguez	Overview of appraisal districts & general appraisal, exemption and protest information	25	N/A

04/23	COSA Property Tax Workshop – Virtual	Sarah Durnell	Resource: Overview of appraisal districts & general appraisal, exemption and protest information	45	N/A
04/27	COSA Property Tax Workshop – True Vine Baptist Church, 435 S Ellison, 78245	Veronica Camacho, Renee Hernandez, Amy Perez & Veronica Alvarez	Resource table: Overview of appraisal districts & general appraisal, exemption and protest information	58	5 HS 27 Protests
04/28	COSA Property Tax Workshop – St. Luke Catholic Church, 4603 Manitou, 78228	Gloria Ramirez, Isabel Claudio, Monica Charo & Marquesa Esparza	Resource table: Overview of appraisal districts & general appraisal, exemption and protest information	45	4 HS 23 Protests

# **BEXAR CENTRAL APPRAISAL REVIEW BOARD**

**411 N. Frio, P.O. Box 830248, San Antonio, Texas 78283-0248,  
Phone (210) 224-8511**

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TO: Bexar Central Appraisal District,  
Board of Directors

FROM: Daniel George  
ARB Chairman

DATE: May 1, 2026

RE: ARB Chairman's Report

## **May 2026 – Late Hearings and Season Start**

Late Hearings will be held from **May 19–21**. The new season will begin on **May 26**.

Attached you will find the following documents:

- Data on the current makeup of the ARB
- Copies of the approved Policies and Procedures

There have been **no changes** since last year. All revisions were clarifying or editorial in nature.

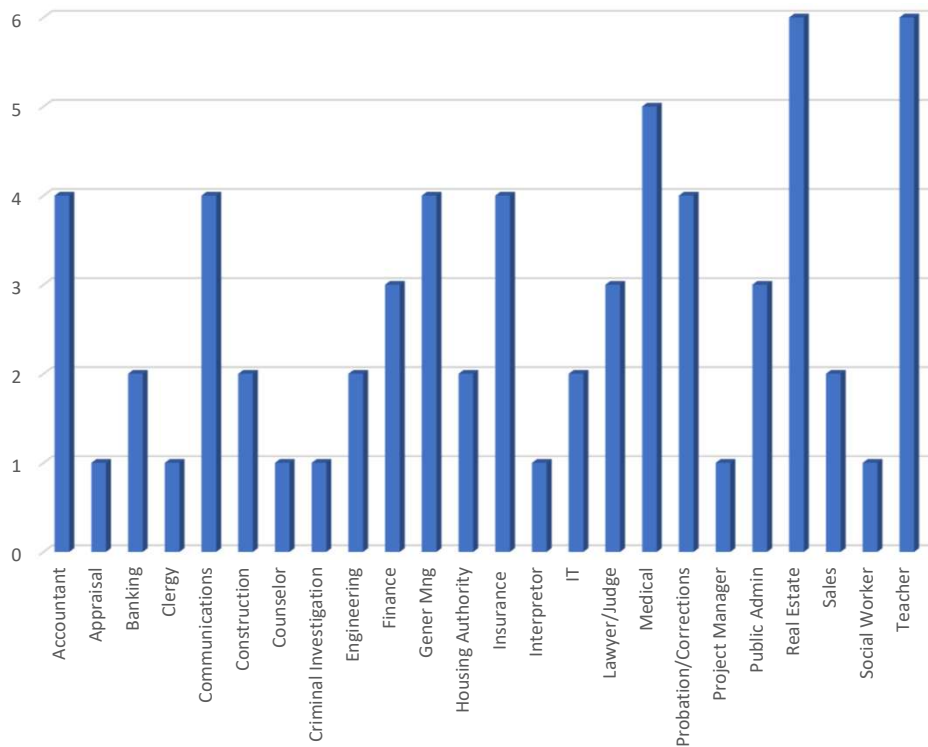
## **June 2026 – Full Season**

Members of the Board are invited to observe the hearings. Please coordinate with Mr. White prior to attending, as this will help minimize disruptions and allow us to provide a brief orientation.

Additionally, we ask that you schedule your visit for a date after June 8 to ensure you are able to observe a wider range of hearings.

# ARB Professional Background

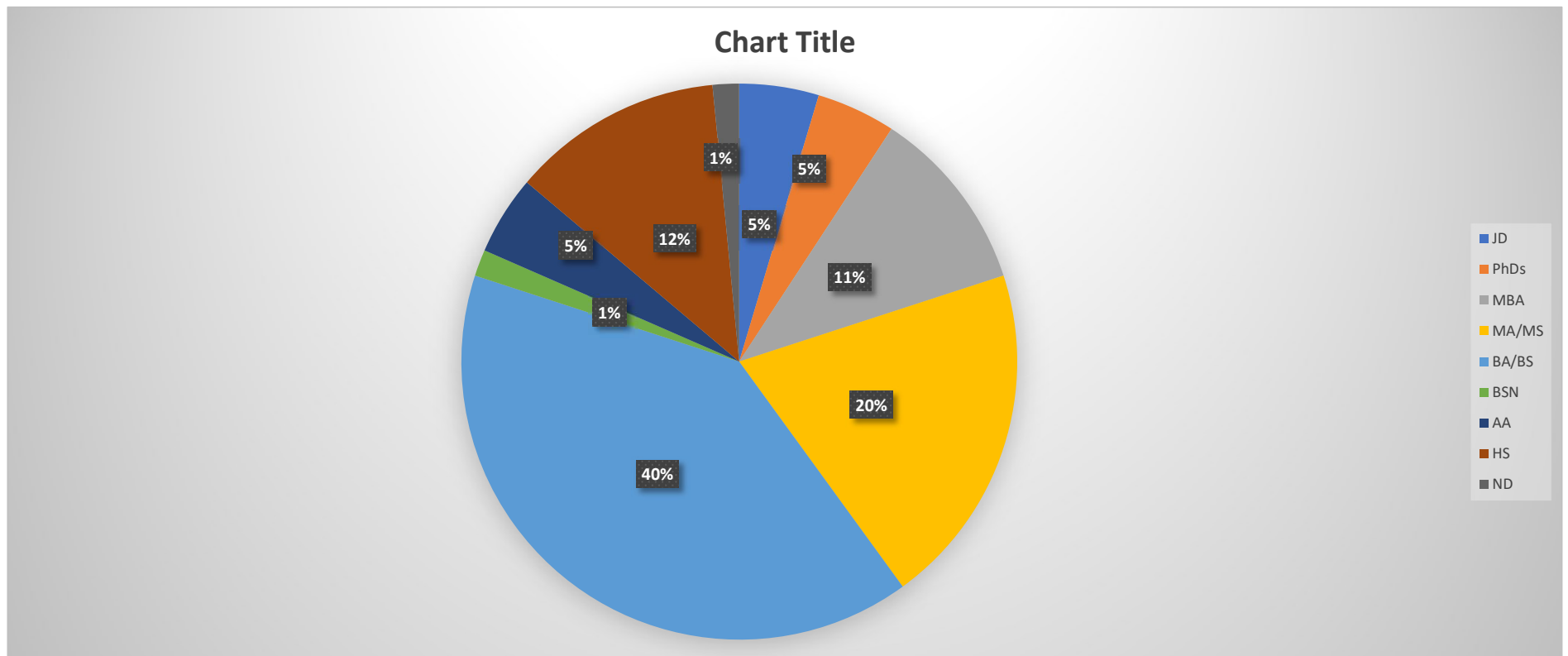
Chart Title



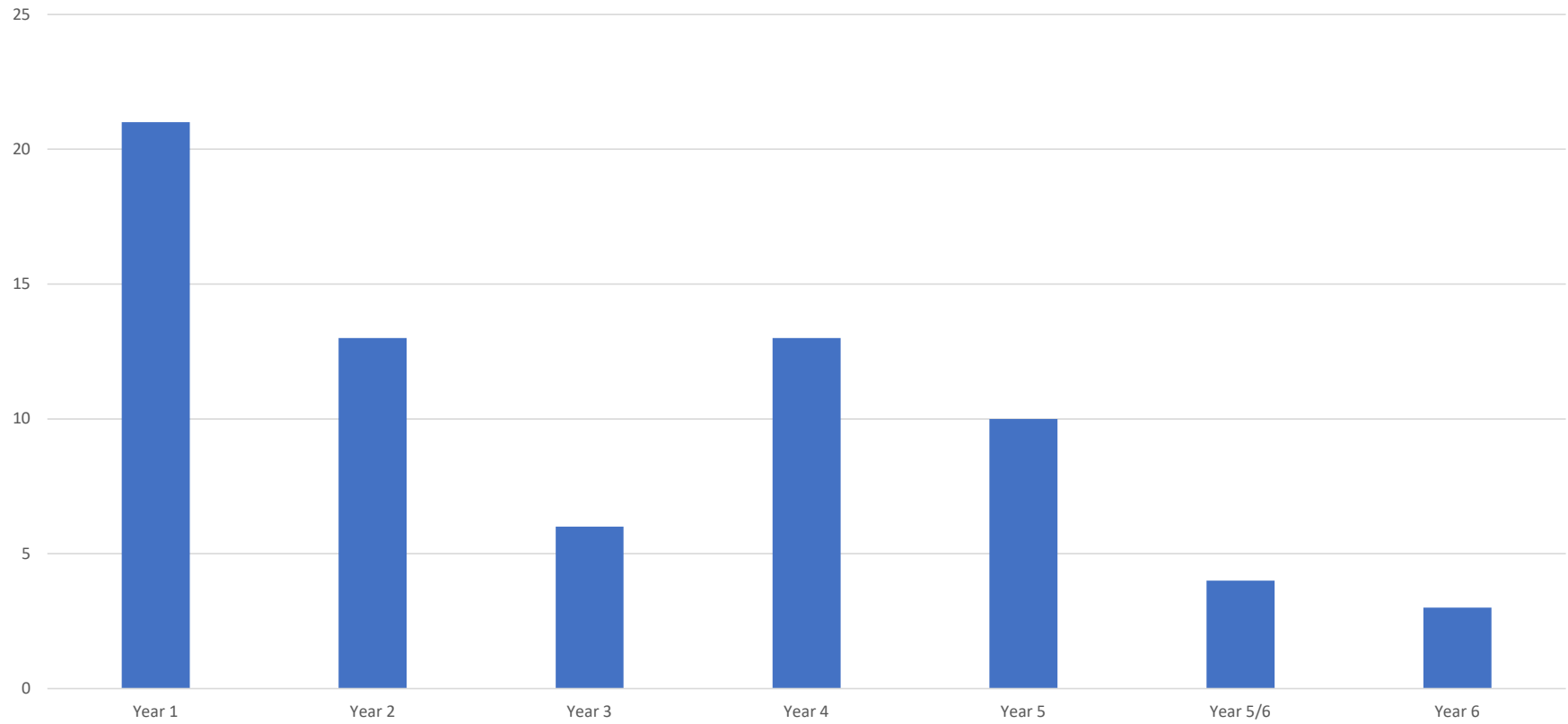
## Breakdown of Grouped Professions

- Banking
  - VP-Operations
  - VP-Home Financing (CPA)
- Communications
  - Construction
  - Techs (x2)
  - Public Affairs
- Finance
  - CFO
  - Investment Counselors (x2)
- Insurance
  - Sales
  - Investigations
  - Adjustors (x2)
- Medical
  - Pharmacist
  - Med Tech
  - Nurse
  - Researcher

# Educational Background



# Current Members by Year of Service



## Misc. ARB Data

- Business Owners (Past and Present): 16
- Commercial Properties Currently Owned: 8
- Residential Properties Currently Owned: 131

# **BEXAR APPRAISAL REVIEW BOARD**



## **2026 Policies & Procedures Manual**

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**BEXAR APPRAISAL REVIEW BOARD  
POLICIES AND PROCEDURES MANUAL (PPM)**

**SECTION A - POLICIES**

**I. INTRODUCTION**

**A. Rules Governing the Amendment of Policies**

The Bexar Appraisal Review Board (ARB) has adopted the following policies and procedures for its operations, which may be amended or repealed as follows:

1. A notice of the date and time of the meeting at which amendment(s) or repeal(s) will be voted upon together, with the complete text of the proposed change, is either given or mailed to each current ARB member no later than ten days in advance of such meeting.
2. The Texas Open Meetings Act agenda for the meeting at which amendments or repeals are to be voted upon will include notice of "vote on amendments or repeals of the ARB's policies and procedures" or substantially equivalent notice of the nature of the action proposed.
3. Adoption or repeal of an amendment will be by majority vote of the members present and voting.
4. An ARB must hold a public hearing in connection with its adoption of hearing procedures. The hearing must be held and the procedures adopted by May 15 each year. An ARB must provide a copy to the comptroller within fifteen days after adopting its procedures.

**B. Related Regulatory Requirements**

At a minimum these policies and procedures are subject to the following laws, rules, and guidelines:

1. The Texas Property Tax Code that shall be referred to as the "Code".
2. Other statutes and codes applicable to the ARB, including but not limited to the Texas Open Meetings Act and the Texas Public Information Act.
3. The Comptroller of the Public Accounts of the State of Texas that shall be referred to as "Comptroller". Rules adopted by the Comptroller under the authority of the Code may apply to the ARB and, if applicable, are binding on the ARB.
4. The Appraisal Review Board Manual and the Continuing Education Course for Appraisal Review Board Members Manual that are published by the Comptroller.

## II. ARB PURPOSE

The ARB is a separate, appointed body from The Bexar Central Appraisal District and serves a quasi-judicial function. The ARB has no role in the day-to-day operations of the appraisal district or in appraising property. The ARB expressly reserves local authority, options, and discretion to the fullest extent permitted by pertinent laws, rules, and guidelines. The ARB shall:

- A. Conduct hearings to resolve taxing unit challenges.
- B. Substantially complete hearings and approve the appraisal records by no later than July 25 of each year.
- C. Act on motions by taxpayers or the Chief Appraiser to correct errors to the appraisal roll(s) that result in incorrect appraised values of owners' properties.
- D. Determine protests initiated by property owners or property owners' agents.
- E. Determine whether land is properly classified pursuant to Chapter 23 of the Tax Code.
- F. Accept for review and determination, protests of the appraisal records presented to the ARB by the Chief Appraiser.
- G. Act on corrections of clerical errors to the appraisal roll(s) which affect tax liability.
- H. Determine whether exemptions or partial exemptions have been properly denied or should be granted.
- I. Make a determination of a protest authorized or required by the Code.
- J. Comply with the law and act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

## III. APPRAISAL REVIEW BOARD

### A. Eligibility, Terms & Duties

- 1. An individual must be a resident of Bexar County and must have resided in Bexar County for at least two years prior to appointment. If a member moves out of Bexar County, that member is no longer eligible and must immediately notify the Chair.
- 2. Members are appointed by the Bexar Central Appraisal Board of Director typically to two-year terms beginning January 1 with the provisions for staggered terms.
- 3. Any member who has completed any part of a term will be considered to have completed the entire term.
- 4. New members who are appointed to complete the unfinished term of a former member will have an initial term with an expiration date identical to that of the person they are replacing. In such cases, the initial appointment could be for less than two years, with eligibility to serve two additional terms of two years each.

5. Each ARB member is responsible for ensuring that they understand the statutory duties of the ARB and shall comply with those requirements in performing their duties as a member of the ARB.
6. ARB members are required to follow the instruction received during training sessions as stated in the Policies and Procedure Manual.

B. Individuals ineligible to serve as ARB Members

1. A current member of the Appraisal District Board of Directors, a current employee or the Chief Appraiser of the Appraisal District, an employee of the Comptroller, or a member of the governing body, officer or employee of a taxing unit. [Sec. 6.412, Code]
2. An individual who has served all or part of three previous terms as a Bexar ARB member is ineligible to serve on the ARB.
3. An individual who is a former director, officer or employee of the Bexar Appraisal District.
4. An individual who served as a member of the governing body or an officer of a taxing unit for which the Bexar Appraisal District appraises property, until the fourth anniversary of the date the individual ceased to serve as a member or an officer.
5. An individual or agent who has appeared before the ARB for compensation during the two-year period preceding the date the person is appointed.
6. An individual who owns property on which delinquent taxes have been owed for more than 60 days after the date the individual knew or should have known of the delinquency and taxes are not being paid under an installment payment agreement.
7. An individual who is related within the second degree by consanguinity (blood) or affinity (marriage) to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Code or representing property owners for compensation before the ARB [Sec. 6.412, Code].
8. An individual who is related within the third degree by consanguinity or within the second degree of affinity as determined under Government Code 573 to a member of the appraisal review board or the Appraisal District Board of Directors.
9. An individual, or a business entity in which the individual has a substantial interest, is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District [Sec. 6.413, Code]. An example of such a conflict would be an ARB member who is also employed as a substitute teacher for one of the Bexar County Independent School Districts.
10. An individual who holds any prohibited office, and/or is receiving compensation from a taxing unit (county, city, school district, etc.). All questions should be referred to the Chair.

### C. Training of Appraisal Review Board Member § 5.041

1. Annually, all ARB members must complete the required course of training provided by the State Comptroller's Office. The Comptroller will issue certificates indicating course completion.
  - a. If an ARB member has not completed the course, the member may not participate in ARB hearings.
  - b. If an appointment occurs after a course offering, the member may participate until the next time the training is presented, which the member must complete before participating further [Sec. 5.041, Code].
  - c. All ARB members must complete the Open Records and Open Meetings training within 90 days after they are sworn in. If members previously received training for another appointed board they must produce a copy of their certificate to be maintained in the ARB's file. Procedural orientation will be conducted by ARB members.
  - d. Chairs and alternate chairs are required to attend chair specific training.
  - e. Attendance is also required annually for all members at the full panel Training.

### D. Officers

The Bexar Central Appraisal District Board of Directors will select a Chair and a Vice Chair from among the Appraisal Review Board members. Appointment orders will then be signed by the Appraisal District Board of Directors.

### E. Responsibilities of ARB Staff

#### 1. The Chair

- a. Shall act as the Appraisal Review Board Manager.
- b. Shall develop the agenda and the statement of specific items to be discussed at ARB meetings, to include a provision for executive sessions. Because ARB executive sessions should be extremely rare, an executive session should not be scheduled without the express approval of the ARB's attorney.
- c. Shall preside over meetings of the full ARB.
- d. Shall represent the ARB at meetings of the BCAD Board of Directors. In the Chair's absence, the Vice Chair shall attend these meetings. Should the Vice Chair be unavailable to attend, the Chair shall designate a board member to represent the ARB.
- e. Shall attend all Limited Binding Arbitrations
- f. Shall select Panel Chairs and determine panel composition. Shall select Chairs for the various ARB committees and determine the composition of those committees.
- g. Shall schedule panel assignments for the days on which ARB hearings are to be held. This scheduling may be delegated to the Vice Chair or to the BCAD Staff assigned to support the ARB.
- h. Shall be the principal ARB contact with taxpayers and will address and make decisions on matters related to requests for late protests, failure to receive

notification, requests for special hearings and other matters that may come before the ARB.

- i.
- j. Shall be the focal point for the daily mail and internal correspondence directed to the ARB and will be responsible for the maintenance and filing of pertinent documents, as assisted by BCAD Staff assigned to support the ARB.
- i. Shall train the Vice Chair in all duties and responsibilities of the Chair, thus providing the Vice Chair with the necessary knowledge, skills and abilities to fulfill the role of Chair when necessary.
- j. Shall perform such other duties and responsibilities as policies, procedures and Code requires.
- k. Shall provide a copy of the Appraisal Review Board Policies and Procedures Manual to the Chief Appraiser and to the Board of Directors.

## 2. The Vice Chair

- a. Shall oversee the recording and maintenance of ARB and panel proceedings.
- b. Shall oversee the collection and maintenance of all files and printed records of the ARB, to include those of panels. (Note: Any written, printed, or audiovisual materials introduced in evidence by taxpayers shall become the property of the ARB and maintained in ARB files.)
- c. Shall ensure that all required notices of the ARB are sent.
- d. Shall exercise authority delegated by the Chair concerning scheduling and postponement of hearings.
- e. Shall prepare periodic reports for the ARB, showing the number of times each panel convened since the ARB last met.
- f. Shall receive and record all notices filed by taxpayers who appeal decisions of the ARB.
- g. Shall comply with the provisions of the Open Meetings Act.
- h. Shall keep track of members who are absent or tardy for meetings of the ARB and Panels.
- i. Shall delegate any of the above responsibilities to the BCAD Staff assigned to support the ARB.
- j. Shall perform such other duties as the Chair, policies, procedures and the Code requires.
- k. Attend all Limited Binding Arbitration in the absence of the chair.

### 3. ARB Panel Members

- a. Must sign in by 7:45 a.m. If members fail to report by that time, replacements may be called to substitute for them. Once replacements are called from the stand-by list, they will be compensated and absent or tardy panel members will not. Those on stand-by list must be available until 9am.
- b. Shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.
- c. May not discuss any property under protest with the public or other individuals.
- d. In the role of Panel Chair, shall maintain order at the hearings and shall have the authority to end the hearing when an individual demonstrates disruptive conduct and/or refuses to follow the rules set forth by the ARB. The Panel Chair should call for the assistance of a peace officer.
- e. Shall not smoke within within ARB facilities.
- f. Shall be required to observe a minimum of ten panel hearings, preferably with different panels, before being permitted to hear protests.
- g. Shall be provided the following upon assumption of office:
  - i. A current copy of the ARB Policies and Procedures Manual. Members are responsible for posting revisions to the manual and shall turn it back into the ARB upon vacating office.
  - ii. A current copy of the Texas Appraisal Review Manual and the continuing education course for Appraisal Review Board members published by the Comptroller.
  - iii. A current copy of the Texas Property Tax Code will be located in each panel hearing room.

### F. Meetings of the ARB

1. The ARB shall meet within ten days after the date that the Chief Appraiser submits the appraisal records to the ARB for examination [Sec. 6.42(b), Code]. The ARB shall also convene whenever the Chair deems it necessary. Meetings of the ARB shall be conducted in compliance with the Texas Open Meetings Act and its proceedings and records shall be subject to the Texas Public Information Act.
2. Before holding an executive session, the ARB must first consult with its legal counsel concerning the legality of the proposed session. An executive session shall be conducted according to the Texas Open Meetings Act. The recording and/or certified agenda of the executive session will be marked and treated as confidential. If the executive session is for the purpose of communication with the ARB's legal counsel, that communication may occur in person, by telephone or by video conference. Any hearing closed to the public shall be held in compliance with the Tax Code and rules from the Comptroller of Public Accounts.

Full ARB meetings shall generally be one-quarter of an hour to two hours in duration. The Chair shall give special notice if a meeting will require more time. Members shall refrain from disruptive or discourteous behavior during meetings (e.g., by assuring that all electronic devices are silenced) and they shall abide by the ARB dress code, which is spelled out below in section I Dress Code.

3. A majority of the ARB constitutes a quorum [Sec. 6.42(a), Code].
4. All ARB members, except the Chair, shall have full voting privileges on all questions that come before the Board. The Chair may vote to either break a tie or in a case where a two-thirds vote is required, to cause or block the attainment of the necessary two-thirds.

#### G. Conflict of Interest and Restrictions

1. Members of the ARB may not participate in the determination of a taxpayer protest in which they have an interest or in which:
  - a. The member is related to a party by affinity within the second degree or by consanguinity within the third degree. [Sec. 41.69, Code].
  - b. It is reasonably foreseeable that an action on the matter would confer an economic benefit to the member or to the business entity in which the member has a substantial interest.
2. ARB members must recuse themselves in any circumstance where they feel their decision may be influenced or perceived to be influenced due to a relationship not specified in this section.
3. Panel members who recuse themselves shall request that the ARB Chair select another member or panel of the ARB to participate in the panel hearing. This recusal and substitution of a panel member shall not be the grounds for a continuance or rescheduling of the panel hearing.
4. No member of the ARB will represent a taxpayer or taxing unit or be a witness other than on the member's own protest before the ARB.

#### H. Appraisal Review Board Attendance Policy

1. Due to the strict time constraints placed on the ARB regarding approval of the appraisal records, the certification of the appraisal rolls by the chief appraiser, and the requirements to provide taxpayers with services mandated under Texas Property Tax code, ARB members must be available to consistently serve during the May-September hearings period.
2. Each member is either part of a three-member hearing panel or single member panel and hearings are set for specific dates and times. In addition, each day begins with a short ratification meeting, requiring a quorum of members present, at 7:45 AM. Hearings begin at 8:00 AM and normally end at 4:30 PM.
3. Members are required to:

- a. Sign the attendance and payroll sheets no later than 7:45 AM every morning on the dates they are assigned to work. The sign-in sheets are removed after 7:45 AM and late ARB members must report to the ARB Chair/Vice-Chair office. If an exception is granted, the late-arriving member is allowed to work with a LATE ARRIVAL noted on their attendance record.
  - b. Notify the ARB Vice Chair if they will be absent from or late for Board meetings, panel hearings, or committee meetings. A reason must be provided
  - c. Call the Vice-Chair's mobile number to alert and explain any reasons/situations for possible late arrival. Examples are traffic, weather issues, family emergencies, etc.
  - d. Submit two weeks in advance (or more) to the ARB Vice Chair an Availability form to get approval for absences from work due to medical appointments, procedures, personal and family illnesses, deaths, etc. The arbiter(s) of whether these requests are excused are that of the ARB Chair and Vice-Chair and are generally based on whether the member has "good cause" for the absence. "Good Cause" is generally not something within the member's control. Examples of Good Cause include:
    - Death of a family member
    - Severe weather
    - Severe traffic conditions
    - Hospitalization, accident, or illness of the member or of close family member
    - Extreme personal or family emergency
    - Medical appointment
4. Seven (7) days maximum member excused absences are allowed during the May-September hearings period. Grounds for removal include:
- i. Three (3) unexcused absences – After three unexcused absences, the member may be suspended for one week from any participation in hearings. Additional violations of attendance policies may lead to suspension of duties by the ARB officers and, if severe, recommendation of appointment termination to the Appraisal District Board of Directors.
  - ii Four (4) Tardies – Tardiness is defined as not being at the appointed time and place.
  - iii Missing more than six (6) scheduled meetings between June 1 and July 25.

#### I. Dress Code

1. Because the majority of our work is in front of the public, we are required to dress in a professional manner that is representative of our responsibility. Required dress for the ARB is business dress and will be shirt and ties for males and corresponding professional business attire for females. Fridays ties are optional. ARB logo and slacks are acceptable are also acceptable on Fridays.

2. The ARB Chair may modify the dress code for special occasions.

3. Final determination regarding attire shall be made by the ARB officers.

#### 4 PROHIBITED ATTIRE

- a. Spaghetti Straps / Shoulder baring tops
- b. Tank-tops / T-shirts
- c. Shirts with large images/words/logos

- d. Shirts or blouses with bare backs, low cuts, or sleeveless
- e. Denim Attire
- f. Stretch pants / leggings
- g. Capri pants
- h. Cargo pants
- I. Flip flops
- J. Casual beach shoes
- K Sandals that are not deemed professional

#### J. Compensation

1. Members of the ARB shall be compensated as defined by the Board of Directors of the BCAD for the fiscal year. All actual and necessary expenses incurred in the performance of Board functions as provided by the district budget shall be reimbursed [Sec. 6.42(c), Code].
2. Returning members will be paid based upon years of prior service (rather full or complete).
3. Members serving on standing and special committees shall be entitled to extra compensation but not above the limits established by the Board of Directors.
4. Appraisal Review Board Compensation

First Year Members Compensated at:  
\$170.00/day  
\$85.00/half day

Second Year Members Compensated at:  
\$180.00/day  
\$90.00/half day

Third Year Members Compensated at:  
\$190.00/day  
\$95.00/half day

Fourth Year Members Compensated at:  
\$200.00/day  
\$100.00/half day

Fifth Year Members Compensated:  
\$210.00/day  
\$105.00/half day

Sixth Year Members Compensated at:  
\$220.00/day  
\$110.00/half day

Appraisal Review Board Vice Chair  
\$230.00/day  
\$115.00/half day

Appraisal Review Board Chair  
\$245.00/day  
\$122.50/half day

Footnotes:

- (1) ARB members designated as Panel Chairs will be compensated an additional \$5.00 per full day.
- (2) ARB members designated as Alternate Panel chairs will be paid an additional \$5 per full day only on those days they are scheduled as a chair by the ARB Chair or Vice Chair.
- (3) The number of paid chairs may not exceed the total number of scheduled panels for that day plus 1 trainer.
- (4) Meetings of less than 3 hours will be paid at a rate of \$65.00 per meeting for all members.
- (5) Lunch period normally starts between 11:30 am and Noon.
- (6) A half day's compensation will apply whenever a member is dismissed prior to being released for lunch.
- (7) A full day's compensation will apply whenever a member is dismissed for the day after returning from lunch.
- (8) Compensation for full board, committee or training meetings of two hours or less (meetings) will be paid only if not previously scheduled that day for panels.

K. General Policies Concerning Committees Made by ARB Chair

1. The standing committees of the ARB shall be Policies and Procedures, Training, and Sunshine. Special committees may be established without amendment to these policies.
2. Except as required otherwise by these policies, committees shall consist of three or more members, including the Chairs, the maximum size to be determined by anticipated workload or these policies.
3. Meetings of committees, upon approval of the ARB Chair, shall be at the call of their respective Chair who shall make every effort to schedule them following full ARB meetings to conserve ARB funds. Where this is not feasible, Chair may hold meetings whenever it is convenient for a quorum (majority) of members to gather. However, reimbursement in these situations will be limited as follows:
  - a. Generally two-hours in duration, for members of the Policies and Procedures, Training, and Sunshine Committees.
  - b. Generally one meeting annually of two hours duration for Ad Hoc Groups. Current Ad Hoc committees are: scripts
  - c. Production of product to support these committees / activities are not considered part of the meeting and will not exceed one day per year for compensation.
4. Committee Chair, membership, and terms of office for each standing or special committee shall be at the discretion of the ARB Chair who shall be empowered to make appointments to all committees.

5. The ARB Chair and Vice Chair shall be ex-officio members of all committees. If the Chair elects to participate in committee meetings, the Chair shall enjoy full voting rights.
6. No member may hold concurrent appointments on more than two standing committees.
7. Standing committees shall provide reports of their activities to the ARB Chair prior to the regularly scheduled full board meetings, advising the membership of the action(s) taken since the last full ARB meeting. Reports and recommendations may be oral or in writing unless otherwise required by these policies.

#### L. Standing Committees

1. Policies and Procedures Committee shall publish and maintain the ARB's Policies and Procedures Manual (PPM).
2. Sunshine Committee shall be responsible for organizing the annual Hail & Farewell and such other social activities as the ARB directs.
  - a. Flowers and cards shall be sent according to the following guidelines:
    - i. Flowers
      - (a) Death of current or former ARB member
      - (b) Death of current member's spouse/partner, or child
      - (c) In-patient hospitalization (week or more) of current ARB member
    - ii. Card
      - (a) Serious illness (week or more) of current ARB member or member's spouse/partner
      - (b) Death of current member's parent
      - (c) Any other occasion that the Sunshine Committee determines to be appropriate.
  - b. All money for these activities shall be subsidized by the membership through voluntary contributions to the Sunshine Committee and fund raisers organized by the committee.
3. Training Committee shall be responsible for developing training material and presenting training sessions as directed by the ARB Chair.

#### M. Special Committees

To be appointed as needed.

#### N. Legal Counsel

The ARB may employ legal counsel as provided by the BCAD's budget. The Board's attorney may make quarterly reports on litigation in which the ARB is party to suit. The Chair will be responsible for interviewing, selecting, and nominating the ARB attorney to the full board.

#### O. Staff

The ARB may use BCAD staff assigned to the ARB for clerical assistance.

### IV. DISCIPLINE AND REMOVAL OF ARB MEMBERS

#### A. Disciplining Officers or Members

1. Any officer or member may be disciplined for conduct, action or inaction that detracts from the morale, cooperative spirit, integrity and/or efficient and proper operation of the ARB but is not sufficient to warrant removal.
2. Disciplinary actions include, but are not limited to, oral reprimand and written reprimand. Normally, these actions will be taken only when informal counseling has failed to achieve the desired improvement or when the infraction is so severe that immediate disciplinary action is warranted. Disciplinary actions will be documented in the officer/member's personnel file maintained by the ARB Chair.
3. A decision to give an oral or written reprimand must be made by the ARB Chair. A member may also be removed from panel assignment for a period of time as deemed appropriate by ARB Chair.

#### B. Removal of ARB Members

1. The Board of Directors can remove the Chair or Vice Chair if he/she fails to take actions necessary to fix issues that have come to the Board's attention.
2. A member of the ARB may be removed by the local Administrative District Judge (or Appraisal District Board of Directors).
3. Violation of the ARB Conflict of Interest and Restrictions (Appraisal Review Board III. G) also may lead to removal.
4. Grounds for removal include:
  - a. A violation of Section 6.412, 6.413, 41.66(f) or 41.69; or Violations of the Code which include consanguinity; affinity; knowingly participating in a case in which the member has a financial interest of ownership of 10% or more of voting stock or shares in a business; ownership of 10% or more or \$5,000 or more of fair market value of a business; receipt of funds from a business which exceeds 10% of the official gross income for the previous year; or an interest in real property, including equitable or legal ownership of \$2,500 or more of its fair market value.
  - b. Good cause relating to the attendance of members at called meetings of the Board as established by written policy adopted by the majority of the Bexar Appraisal Central Board of Directors. Good cause may include but is not limited to the following:
    - i. Three unexcused absences or four tardies from meetings or panel hearings in a calendar year. Tardiness is defined as not being at an appointed time and place.
    - ii. Missing more than six scheduled meetings between June 1 and July 25.
  - c. Violation of the Ex Parte Communications Rule in violation of Section 41.66 of the Code, which prohibits communicating with another person about any matter related to an owner's protest or about a property that is the subject of the protest except during the hearing or during another protest or other proceedings at which Time frame before ratification the property is compared to another property or used in a sample of properties. Section 6.411 of the Code provides penalties for an ARB member who communicates with the Chief Appraiser or other employee of the BCAD regarding specific evidence, argument, facts, merits, or property involved in a hearing pending before the ARB in violation of the Ex Parte communications provisions. The offense is a Class A misdemeanor.

The penalty provision does not apply to communications between the ARB and its legal counsel or to communications between the ARB and the Chief Appraiser or BCAD staff that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices and subpoenas, and the operation of the ARB.

- d. Charged, indicted, or convicted of a felony or misdemeanor; substantial violation of the PPM or applicable provisions of the Code; failure to meet prescribed training requirements; or failure to properly execute the duties of a member of the ARB.
- e. Evidence of repeated bias or misconduct.

5. ARB Members also may be disciplined or removed if they:

- a. Accept any offer of a gift or favor of any kind from any property owner or property owner's representative that is tendered with the intent to influence a board member's judgment or lawful discharge of duties.
- b. Use their official position to secure special privileges or exemptions for themselves or others.
- c. Grant any special consideration, treatment, or advantage to any citizen, individual, business organization, or group that is not available to every other citizen, individual, business organization, or group.
- d. Engage in any outside activities that might conflict or be incompatible with the duties assigned to them as a member of the ARB or that reflect discredit upon the ARB.
- e. Receive any fee, compensation, or per diem for their services as a member of the ARB from any source other than the BCAD, except as may be provided by law. This shall not prohibit their performing the same or other services for a private organization that they perform for the ARB if there is no conflict with their ARB duties and responsibilities.
- f. Represent or appear on behalf of any non-ARB, private or public, interest before any agency of the BCAD in any action, adversarial or otherwise, in which the BCAD or any subordinate body or agency of the BCAD is a party. This prohibition applies regardless of whether a fee, direct or contingent, will be charged by the ARB member.
- g. Assume the role of an advocate on behalf of any person or entity (including the BCAD) in their conduct, deliberations, or rendition of decisions and recommendations.
- h. Use the prestige of their position with the ARB on behalf of any political party.
- i. Knowingly perform or refuse to perform any act in order to deliberately thwart the execution of the policies or rules and regulations of the ARB.
- j. Engage in any dishonest or criminal act or any other conduct prejudicial to the functioning of the ARB.

## V. HARASSMENT

Harassment is any action or conduct that creates a hostile or offensive working environment.

Harassment in any form is illegal under the Civil Rights Act. Violations are enforceable by the Equal Employment Opportunity Commission (EEOC). The ARB does not condone and will not tolerate this form of misconduct nor tolerate retaliation against anyone who complains of harassment or who participates in an investigation.

Sexual harassment is defined as intentional or unintentional unwelcome sexual attention, advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature by one individual to another.

Any harassment complaint should be referred to the Chair or Vice Chair of the ARB and will be handled in accordance with EEOC as well as ARB harassment policies. The ARB will strive to protect, to the greatest extent possible, the confidentiality of persons reporting harassment and of those accused of harassment. Allegations of harassment may be reported to the Appraisal District Board of Directors as possible misconduct, a grounds for removing a member from the ARB.

## VI. DISCRIMINATION

The ARB will not condone nor tolerate discrimination in any form by its members. The following will be considered discrimination: Any action made openly or by implication which seeks to frame a person or persons in a negative light because of race, color, religion, sex (including pregnancy, gender identity and sexual orientation), national origin, age (40 or older), disability or genetic information.

The ARB shall ensure that accommodations are made for persons seeking them in accordance with Americans with Disabilities Act.

Any violation relating to discrimination shall be filed in writing to the ARB Chair or Vice Chair. Complaints must give full details of the incident, including the individual(s) involved, time, date, and witness(es) if any.

## SECTION B- Procedures

### I. PROTESTS

#### A. Types of Protests (examples not all inclusive)

1. Appraised Value
2. Exemptions
3. Agricultural Use
4. Ownership of Property
5. Identification of Taxing Units
6. Failure to Give Notice
7. Correction of Appraisal Roll [Sec. 25.25(b,c,d)]
8. Late Protests

#### B. Challenge Petitions by Taxing Units

If a taxing unit files a challenge with the ARB, it will be heard as prescribed by Chapter 41, Subchapter A of the Code. The hearing may be delegated to a panel of at least three ARB members if the parties agree to the delegation. Otherwise, the hearing will be conducted by a quorum of the ARB members.

### II. PROTEST HEARINGS

#### A. Notice of Protest Hearing

1. If the property owners (or their agent) file a timely notice of protest, the ARB shall schedule a hearing on the protest. Upon written request of a property owner, the ARB must send an electronic reminder between 1-7 days prior to the hearing. The ARB shall deliver notice to the property owner or his/her agent specifying the date, time, and place fixed for the hearing. A copy of the Bexar Appraisal Review Board Protest Hearing Procedures will also be sent. This notice shall include a statement to owners informing them of their entitlement to a postponement of a hearing. The notice shall be delivered not later than the fifteenth day before the date of the hearing. The ARB shall give the Chief Appraiser advance notice of the date, time, place, and subject matter of each protest hearing [Sec. 41.46, Code].
2. Property owners may waive in writing their right to a protest hearing [Sec. 41.46(a), Code].
3. The ARB must accept and consider a motion or protest filed by a property owner's agent if an agent authorization is filed at or before the hearing on the motion or protest [Sec. 1.111(i), Code].

## B. Accommodations

Persons needing special assistance to appear before the ARB should notify the BCAD staff at least seven days before an ARB hearing at which they are scheduled to attend.

## C. General

1. The ARB will schedule panel hearings from 8:00 a.m. to 4:00 p.m. Monday through Friday. In addition, the ARB may schedule hearings on Saturday from 8:30 a.m. to 4 p.m. and in the evenings at 5:15 p.m. for the convenience of property owners.
2. The ARB must schedule a hearing on a protest filed by a property owner who is 65 years of age or older, disabled, a military service member, a military veteran, or the spouse of a military service member or military veteran before scheduling a hearing on a protest filed by a designated agent of a property owner. [Sec. 41.66(j-2), Code].
3. If requested by a property owner or a designated agent, multiple hearings on protests concerning 20 or more designated properties shall be scheduled at the discretion of the ARB Chair on the same day. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." Also pursuant to Tax Code Section 41.66(j), the ARB will schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling.
4. Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."
5. Protesters or their representatives have the right to withdraw their protests either before or after a hearing is convened. However, if the protester elects to withdraw before a hearing is convened, the ARB Panel Chair will document the protester's decision to withdraw and have the protester advise customer service in order to notate their records. On the other hand, if the protester opts to withdraw after a hearing is under way, the protester must exercise that right prior to the time the Panel begins its deliberations (that is, before the Panel Chair closes the evidentiary phase of the hearing). The protestor must make a statement for the recording that they wish to withdraw or sign an official declaration acknowledging the withdrawal. The Chief Appraiser's representative will provide the declaration form.
6. An opportunity for a property owner or the owner's agent to meet with the Chief Appraiser to review records under protest and possibly reach agreement shall be provided by the District. **The ARB may not review or reject an agreement between a property owner or the owner's agent and the Chief Appraiser [Sec. 41.01(b), Code].**
7. A property owner or agent can request a special ARB panel to hear a complex property protest. Also, at a property owner's written request, an ARB will assign a hearing to a single member. [Sec. 41.45(d)]

8. If a property is owned by an individual or is a proprietorship owned by an individual, the owner or proprietor may appear and give evidence. If property is owned by a husband and wife, either spouse may appear and give evidence. If it is owned by a partnership, any partner may appear and give evidence. If the property is owned by a corporation or other legal entity, any authorized employee of the corporation may appear and give evidence.
9. The ARB/Panel Chair will determine if witnesses are authorized to testify and that the ownership of the property subject to protest is not an issue of record prior to hearing testimony [Sec. 1.111, Code].
10. The appraisal records of the property(ies) in question shall be admitted into the records. If the protest concerns denial of exemption by the Chief Appraiser under Chapter 11 or denial of special valuation under Chapter 23 of the Code, the BCAD shall present evidence pertaining to each legal requirement and all administrative actions taken by the District that pertain to the case.
11. The ARB must be satisfied that all requirements of the Code have been met to allow an exemption or special appraisal provision. The taxpayer or the taxing unit (or the agent of either) shall state the nature of the complaint and present evidence (or the taxpayer's sworn affidavit) and argument.
12. In the event a legal issue is raised during any ARB hearing, the ARB may pend the case or matter and seek the opinion of counsel. If a taxing unit challenge is filed, the ARB will seek legal counsel and shall have counsel attend all hearings and/or meetings involving the challenge.
13. A joint motion by the Chief Appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. [Sec. 41.66(d)]

#### D. Reschedules

All rescheduling will be at the direction of the Chair of the ARB.

1. Upon request made to the ARB before the date of the hearing, a property owner is entitled to one postponement of the hearing to a later date without showing cause. This one-time-only postponement is automatic and does not require approval. All other postponements require approval of the Chair of the ARB or the consent of the Chief Appraiser. Paid agents must show good cause as outlined below.
2. A hearing may not be postponed to a date less than five or more than 30 days after the scheduled hearing unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser.
3. The request for postponement must be made no later than 5 p.m. the day before the hearing date and time, may be made in writing, fax, telephone, e-mail or in person to the ARB Chair or the Chair's representative. The Chair or the Chair's representative may take action on a postponement without the necessity of action by the full Board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the full ARB. The Chair or the Chair's representative may grant a

postponement. The granting of a postponement does not require the delivery of additional written notice to the property owner. If applicable, recommended denials will be presented to the full Board as soon as possible.

4. If a postponement is denied by the Chair or the Chair's representative and the hearing for which the postponement is denied is scheduled to occur after the next regular meeting of the full ARB, the full ARB must then approve or disapprove the request for postponement. .
5. A property owner or an agent representing the owner at an ARB hearing who fails to appear at the scheduled ARB hearing is entitled to a new hearing if the property owner or agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause for the failure to appear and requesting a new hearing.
6. Military orders presented along with a written request for a reschedule shall automatically entitle the requester to an extension. Such a request may be approved by either the Chief Appraiser or the ARB Chair.
7. Being involved in a legislative or judicial function (e.g., jury duty, court appearances, etc.) will constitute good cause for a reschedule, even if a previous automatic extension has been granted.
8. Redundant scheduling refers to a situation when the property owner or owner's agent is scheduled for an ARB hearing in another appraisal district on the same date. (The hearing notice's postmark from another appraisal district must be earlier than the hearing notice delivered by the Bexar County ARB, and physical evidence of this must be presented. A postmarked envelope from the other appraisal district, for example, would satisfy this evidentiary requirement [Sec. 41.45(g), Code]).

#### E. Good Cause for Reschedules

1. In addition to the automatic rescheduling procedure discussed in Section IX(D)(1) of this Manual, without limitation as to the number of postponements requested or granted, the ARB shall postpone a hearing to a later date if a property owner or the owner's agent at any time shows good cause for the postponement or if the Chief Appraiser consents to the postponement.
  - a. In determining whether good cause for a postponement has been established, the ARB may take into account how many previous postponements have been requested in the case and the facts underlying the previous postponements.
  - b. For the purposes of determining good cause related to reschedules, "good cause" means a reason that includes an error or mistake that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.
2. "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or

contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

#### EXAMPLES OF GOOD CAUSE

- i. Birth or death of a family member.
  - ii. Severe weather, traffic conditions, accident, or illness of the person appearing or of a close family member.
  - iii. Being in the hospital or having a member of the immediate family in the hospital or an extreme personal or family emergency or illness requiring medical care.
  - iv. Military Duty.
  - v. Being involved in a legislative or judicial function (e.g., jury duty, court appearances, etc.)
  - vi. Denial of administrative due process (e.g., hearing notification of appraisal notice sent to wrong address or not sent at all, protest not scheduled, etc.)
  - vii. Failure of the Chief Appraiser to comply with the Code. (If the property owner/agent is unable to prove that the appraiser failed to comply with it, then the ARB panel shall deny the request.)
3. In addition and without limit, the ARB shall postpone a hearing if the Chief Appraiser consents to the postponement. The request may be made in writing, including by fax, electronic mail, telephone, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the postponed hearing is agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.
4. The ARB may, but is not required to, also allow owners and agents to have additional postponements of 5-30 days if they show "good cause".

#### F. Panel Hearings

##### 1. Structure and Functions

- a. Taxpayer protests shall normally be heard by ARB panels, not the full Board itself. Panels shall be classified according to the types of protests they hear; i.e., commercial, agricultural, special, and residential. Each type of panel shall consist of three regular Board members, or upon special request a single Board member. Panels may hear various types of protests, e.g., a commercial panel may hear a residential protest, a residential panel may hear an agricultural protest, etc. Whenever non-English speaking persons protest their cases before panels, ARB staff will arrange to have interpreters present for the hearings, provided that the person requesting the interpreter has notified the ARB in writing at least 72 hours before the scheduled time of the hearing of the need for an interpreter.
- b. Panel Chairs shall adhere to the hearing procedures and strive to conduct the hearing within prescribed time frames.
- c. Agreement to Focus is a document that will be made available to property owners to expedite their hearing. This agreement details the state code requirements for the hearing that is normally explained at the beginning of the hearing. By signing this, the panel chair can begin the hearing process by administering the oath and reviewing evidence right away.

## 2. Testimony and Examination of Witnesses

- a. Panel Chairs shall instruct parties in hearings to confine their testimony to matters relevant to issues before the Panel. Only evidence that is presented at hearings will be considered. The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings.
- b. Each party to the hearing is entitled to offer evidence, examine, or cross-examine witnesses or other parties and present arguments on the matters subject to the hearing. All questions and requests will be addressed to the Panel Chairs.

## 3. Hearing Evidence

- a. Parties to hearings may present evidence in the form of data, schedules, income statements, sales of comparable properties, appraisals, or any other relevant information necessary to support their cases.
- b. If the property owner or agent failed to receive information that he requested from the Chief Appraiser at least 14 days before his scheduled or postponed hearing, that information shall not be introduced into evidence by the Chief Appraiser [see Sections 41.461 and 41.67 of the Code]. The burden of proof, however, is on the property owner to show that he or she made a timely written request for the information.
- c. Hearings normally will be limited to a total of fifteen minutes. Cases that involve a translator are unusually complex or involve unfamiliar issues may require additional time. When excessive hearing time has been used by a party, the Panel Chair should instruct the party to conclude comments within five minutes and provide the opposing party an additional five minutes for cross examination or concluding remarks. When a Panel Chair imposes a time limit, the parties to the hearing shall observe it. If a party exceeds the time limit determined by the Chair, the hearing may be halted and a vote taken.
- d. When property owners present their protests by affidavit, the Panel Chair or designated panel member will read or summarize the affidavit. The Chief Appraiser's representative shall be allowed to rebut evidence presented by affidavit.

## G. Requests for Hearings Received by the ARB Chair

All requests for hearings received by the Chair shall be acted upon in a timely manner. The Chair or the Chair's representative may take action on a postponement without the necessity of action by the full ARB if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the full ARB. The Chair or the Chair's representative may grant a postponement. Postponements can only be denied by the full ARB. If applicable, recommended denials will be presented to the full ARB as soon as possible.

## H. Panel Recommendations

Prior to approval of panel recommendations at full ARB meetings, any ARB member may challenge a panel recommendation on the grounds that it is unlawful and may ask for the case to be pended for a legal interpretation.

## I. Full ARB Meetings/Hearings

During full Board meetings, members shall act on the following matters:

### 1. Approve or deny panel hearing recommendations:

- a. Panel recommendations are brought before the ARB for approval or disapproval. A majority vote is required to approve recommendations. When a recommendation is approved, a Board Order shall be issued to the Chief Appraiser and the property owner notifying them of the Board's decision.
- b. If for any reason the ARB disapproves a panel's recommendation, the ARB Chair shall refer the case for rehearing to a panel composed of members who did not hear the original protest [Sec. 41.45(d), Code].

### 2. Accept and consider periodic reports from the Chief Appraiser concerning changes to appraisal rolls made pursuant to §25.25(b) of the Code .

### 3. Provide a basis for which a protest may be heard by the Board.

### 4. Conduct other business and take appropriate action as necessary.

## III. PROTEST PROCEDURES AND VALUE VERIFICATION FOR DIRECTORS, ARB MEMBERS, AND DISTRICT STAFF

### A. Rights of Individuals

Individuals who are in a position to either influence or set values on their own property require a process that will protect them from unjust criticism but still provide all of the legal remedies of protest available to citizens of Texas. Appraisal district directors, ARB members, the Chief Appraiser, and BCAD staff may protest any actions covered in Section 41.41 of the Code.

### B. Hearing for Directors and ARB Members

Directors and ARB members can seek an Informal agreement only on specified days while a third-party supervisor monitors. Directors and ARB members who file protests shall be heard by an ARB panel in the manner that protests are heard generally. However, a third-party supervisor must be present. When a panel recommendation is presented to the full ARB for final review, the panel decisions on protests filed by directors and ARB members shall be read separately and approved or disapproved separately from the general mass panel recommendations. An ARB member whose protest is being considered by the full ARB, must of course, abstain from voting.

### C. Hearings for BCAD Staff

Directors and ARB members can seek an Informal agreement only on specified days while a third-party supervisor monitor. Protests filed by the BCAD Chief Appraiser and BCAD Staff shall be heard by an ARB panel in the manner that protests are heard generally. However, a third-party supervisor must be present. When the panel recommendation is presented to the full ARB for final review, the panel decisions on protests filed by the Chief Appraiser and BCAD shall be read separately and approved or disapproved separately from the general mass panel recommendations.

## IV. MISCELLANEOUS

## A. Issuance of Subpoenas

When considering the issuance of a subpoena, the ARB will follow Section 41.61-41.63 of the Code.

## B. Final Determination of Protest or Challenge

1. The ARB shall meet in open session to decide final determinations on protests. Meeting times shall be convenient to a majority of the ARB.
2. The ARB shall inform protesting parties or taxing units that they will be informed of final determinations in writing after the ARB has decided them. All final determinations shall be affected by a majority vote of the ARB and then issued as Board Orders.
3. Board orders shall be delivered in letter format, by certified mail, to property owners and taxing units [Sec. 41.07(d) & 41.47(d), Code].

## C. Responses to Discovery and Approval of Litigation

- When the ARB is named as a party to a lawsuit, the Chair may be served with a citation and asked to sign the acknowledgement that the citation has been served. In addition, pursuant to such litigation, the ARB Chair may be asked to sign and verify responses to discovery. In the absence of the Chair, these duties will be carried out by the Vice Chair or by the Manager or Supervisor of the BCAD clerical staff assigned to the ARB.

## D. Bexar Appraisal Review Board Protest Hearing Procedures

### **SECTION 1. THE APPRAISAL REVIEW BOARD (ARB)**

Beyond informal meetings, protests will be heard by the ARB. Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. They are a body of citizens who have been appointed to impartially resolve protests filed by property owners within the appraisal district. The ARB hears protests concerning property values and other determinations made by the Bexar Appraisal District in the context of appraising properties for taxation. The ARB cannot hear matters concerning tax rates, the amount of taxes due, or the manner in which tax monies are spent. The ARB has specific duties outlined in the Texas Property Tax Code.

### **SECTION 2. ARB DUTIES**

Statutory Duties of an ARB: Each ARB member must ensure that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

Notices Required under the Property Tax Code: Each ARB member must obtain & maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB Chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

### **SECTION 3. ARB MEMBERSHIP**

Administration of Members: ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. ARB members are appointed by the Appraisal District Board of Directors. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

Conflicts of Interest: Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB

member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB Chair in addition to any other individual or entity as required by law. The Chair must ensure prompt notification of reported conflicts of interest to appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB vice-chair. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary. ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB Chair to address the matter. In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

Ex Parte and Other Prohibited Communications: ARB members must not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

#### **SECTION 4. NOTIFICATION AND REASONS TO PROTEST**

In accordance with Texas law, a property owner may protest any of the nine issues listed below, in writing, each year, before the Appraisal Review Board (ARB). The written protest must be filed on or before May 15<sup>th</sup> or not later than the 30<sup>th</sup> day after the date a notice was mailed, if required, to the property owner. The nine issues to protest are: 1) determination of appraised value of the owner's property; 2) unequal appraisal of the owner's property; 3) inclusion of the owner's property on the appraisal records; 4) denial of a total or partial exemption; 5) denial of agricultural, open-space or timber valuation; 6) identification of the taxing units in which the property is taxable; 7) determination of ownership of the property; 8) determination that a change of use of land has occurred as it relates to agricultural, open-space or timber valuation; 9) any other action of the Chief Appraiser, appraisal district or Appraisal Review Board that adversely affects the property owner. If you protest for any of the above reasons, you will be sent a hearing notification which schedules your hearing at least 15 days in advance. You may waive your right to 15 days notice and will be scheduled for an earlier hearing if time is available. If you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. Many protests can be resolved in an informal hearing with a district appraiser, provided the property owner supplies documentation to support his/her claim. If you and the appraiser reach an agreement, you will both sign a consent form and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time.

#### **SECTION 5. FORMAT OF HEARINGS**

A hearing before the ARB is not as formal as a court of law hearing; however, certain procedures must be followed. The ARB uses the State Comptroller's model hearing procedures when conducting its hearings. The hearing is open to the public and is generally held before a three-member or single member panel who will hear evidence from both the property owner and the appraisal district and will arrive at a ruling.

#### **SECTION 6. LENGTH OF HEARINGS AND ACCOMMODATIONS**

The ARB must be fairly rigid in maintaining its schedule. Usually the ARB hearing is scheduled for 15 minutes. Hearings are scheduled at specific times. It is most important to arrive and sign in with the ARB receptionist 15 minutes prior to your scheduled hearing. Failure to appear at your hearing in person, and not delivering a sworn affidavit containing evidence to support your protest, by authorized agent or representative, could result in the dismissal of your protest. If you are

disabled and need special services please contact the ARB at (210) 242-2418 at least seven days before the scheduled hearing.

## **SECTION 7. CONDUCT OF FORMAL ARB HEARINGS (not informal meetings between owners and appraisal district)**

### Conducting Hearings Open to the Public:

The exception to steps that follow are if the property owner signs the Agreement to Focus. In this case, the introductory statement and up to step e can be eliminated.

This introductory statement must be read at the beginning of each hearing:

We are the Appraisal Review Board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a voluntary survey regarding your experience today. You also have the right to appeal our decision. Appeal information will be provided to you with our determination letter.

For most protest hearings, the hearing should be conducted in the following order:

- a. Panel Chair welcomes the parties. Commence the hearing and announce the property account number, property location, owner, and other identifying information
- b. Panel Chair announces the exchange of all written material. (Information from the Appraisal District and property owner information). [Tax Code Sec. 41.45(h)]
- c. Panel Chair verifies and attests the signature on the Sworn Affidavit for Protest Hearing. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Panel Chair explains the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Panel Chair asks whether anyone who may testify holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Panel Chair informs all parties that all testimony must be given under oath. The courier swears in all witnesses who plan to testify and asks parties to attest their signature. Signature will be on the courier worksheet.
- g. Panel Chair states that the property owner may first present their case or defer to the Appraisal District Representative for their presentation.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- i. Next, the appraisal district representative can cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- k. The first party can cross-examine the opposing party.
- l. Members of the ARB will not be examined or cross-examined by parties.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. Panel Chair must state that the evidence portion of the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. Panel Chair must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. A vote must be taken and recorded by a designated appraisal district staff person or ARB member. Separate

motions and determinations must be made for each protested issue. Single member panels and Special panels will follow the same procedures of motion as listed above.

- t. Panel Chair will announce the determination(s) of the ARB and that an Order Determining Protest will be sent by certified mail or email. This order will include documentation indicating the members of the board hearing the protest have signed the required affidavit.
- u. Panel Chair should thank the parties for their participation and inform the taxpayer that he or she may complete a survey regarding his or her experience today.

For in-person hearings, if computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. Property owners or agents may bring their own audiovisual equipment, for their presentation of evidentiary materials at ARB hearings. If the operation of audio-visual equipment at the hearing requires access to and connection with the Internet, the parties must provide their own internet connection and access. Protester must notify the ARB at check-in if they plan to present electronic evidence.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB Panel Chair, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB vice-chair is responsible for ensuring proper record keeping, maintenance and retention.

Conducting Hearings by Telephone or Videoconference Call: Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by notarized affidavit or unsworn declaration without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written notarized affidavit or unsworn declaration of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the video conference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument. If the property owner fails to call to check in, or appear in person within 15 minutes of their scheduled formal hearing, the panel will conduct the hearing(s) via appearance by affidavit or unsworn declaration. If an affidavit has not been submitted, the formal hearing will be dismissed for failure to appear.

Conducting Hearings Closed to the Public: A joint motion by the Chief Appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel Chair must convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest,

their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed. The Vice-Chair of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and must be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law. After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

Right to Examine and Cross-Examine Witnesses or Other Parties: Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present arguments on the matters subject to the hearing. The ARB may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. The parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

Party's Right to Appear by an Agent: A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

## **SECTION 8. ARB HEARINGS (FORMAL HEARINGS)**

Scheduling Hearings Generally: The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

Scheduling Hearings for Property Owners, Agents and Qualifying Lessees: Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or designated agent under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner or designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Scheduling Hearings for Multiple Accounts under Tax Code 41.66(j): If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties must be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required state, statement in boldfaced type: "request for same-day protest hearings." Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under 41.66(j).

Panel Assignments: Tax Code Section 41.66(k)(k-1) and 41.45(d)(d1) Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

Postponements Under Tax Code Section 41.45(e): A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made **before** the date of the hearing. The request may be made in writing, including by fax or by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit as to the number of postponements, the ARB must postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit, the ARB must postpone a hearing if the Chief Appraiser consents to the postponement. The request may be made in writing, including by fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Postponements Under Tax code Section 41.45 (e-1): a property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to

appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

Postponements Under Tax Code Section 41.45(g): The ARB must postpone a hearing to a later date if: (1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district; (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB; (3) the notice of hearing delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

Postponements Under Tax Code Section 41.66(h): The ARB must postpone a hearing if the property owner or designated agent requests additional time to prepare for the hearing and establishes that the Chief Appraiser failed to comply with Tax Code Section 41.461. A request for postponement of a hearing must contain the mailing address and e-mail address of the person requesting the postponement. An Appraisal Review Board shall respond in writing or by e-mail to a request for postponement of a hearing not later than the seventh day after the date of receipt of the request. The ARB is not required to postpone a hearing more than one time under this section.

Postponements Under Tax Code Section 41.66(i): Hearings on protests filed by property owners or designated agent must be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner or designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Postponements Under Tax Code Section 41.66(k): This subsection does not apply to a special panel established under section 6.425. If a protest is scheduled to be heard by a particular panel, the protest cannot be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB must postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Determination of Good Cause under Tax Code Section 41.44(b): "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

## **SECTION 9. EVIDENCE CONSIDERATION**

A Party's Right to Offer Evidence and Argument: The ARB cannot prohibit a party's right to offer evidence and argument. The ARB may enforce time limits and dictate the order of ARB hearings.

Property Owner Evidence: Originals or copies, in digital or paper form, of any evidence presented at a formal hearing, should be obtained at least 48 business hours prior to the formal hearing

date. Evidence will be retained by the ARB for its official records. Chair will accept evidence the day of hearing. Evidence needs to be provided at time of check-in.

Prohibition of Consideration of Information Not Provided at the ARB Hearing: [Tax Code Section 41.66(e)] In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards) one of the parties must present it as evidence (e.g. Chief Appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

Exclusion of Evidence Required by Tax Code Section 41.67(d),(e): If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

## **SECTION 10. ARB DECISION**

When the ARB panel has heard all testimony and made a recommendation, they will forward their recommendation to the full ARB for approval. The final decision of the ARB, known as the Notice of Final Order/Order Determining Protest, is issued in writing and provided to both the appraisal district and the property owner or his/her authorized agent by certified mail. A property owner may have the right to appeal the ARB decision to Binding Arbitration, to State Office of Administrative Hearings (SOAH), or to District Court.

## **SECTION 11. OTHER ISSUES**

Compliance with the Law, Integrity, and Impartiality: Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

Patience and Courtesy: ARB members must be patient, dignified, and courteous to parties appearing before the ARB and to all ARB members and expects the same from all appearing parties before them.

Bias or Prejudice: Members of the ARB must perform their ARB duties and responsibilities without bias or prejudice.

Confidential Information: Members of the ARB must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

Required Contents: The ARB model hearing procedures comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements.

Handguns Prohibited: "Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

Open Carry of Handguns Prohibited: "Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."

## **SECTION 12. GUIDELINES FOR PROTESTS**

These guidelines will help a property owner present a more effective case. The ARB requests that each protesting property owner consider the following suggestions. Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The copy will be retained by the ARB for its official records. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred no later than the first quarter of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. If your property is leased, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, receipts, invoices, and leases pertaining to the property and rendition forms are required sources of evidence.

A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other properties should be prepared to show evidence that the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

A property Owner should be direct, concise, and honest. Stress facts and circumstances which support your protest.

Part of your hearing involves evidence and another part involves arguing your case. Arguing means presenting your case by a clear and concise presentation of your evidence. Do not get personal. You may feel that your taxes are too high, but neither the ARB nor the appraisal district set your taxes. While the ARB can consider the effect of general economic and environmental factors may have on your property value, it cannot take into account your personal economic situation.

The ARB's job is to certify the value on your home based on what the market dictates. Values from prior years or the decisions of previous ARBs do not bind the current ARB. Each tax year stands alone.

E. Agreement to Focus (see page 32)

## **Agreement to Focus Hearing**

State law prescribes the procedures that an Appraisal Review Board panel follows when conducting a hearing. There are twenty steps. Several of the preliminary steps are statements that the panel Chair makes. They provide information for the property owner's benefit, but they also use valuable time. Some property owners choose to have the preliminary steps covered in writing. That leaves more time for the parties to explain their positions to the ARB.

### **The preliminary steps are:**

- The panel Chair reads this announcement: *We are the appraisal review board panel that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today. The appraisal district will give you some written information about the survey. The survey is voluntary. You also have the right to appeal our decision. We will provide by mail the appeal information to you with our determination.*
- The ARB establishes that the parties have exchanged copies of their evidence. You must present copies of all your evidence including documents, photographs, charts, tables, spreadsheets, etc. to the Appraisal District's representative and the ARB before the hearing begins.
- The chair explains that the ARB members have not had any improper communications with anyone about your protest and that they have signed an affidavit to that effect. You may request a copy of the affidavit for your records by visiting the front counter of the Appraisal Review Board.
- The chair reminds every one of the time limits for the hearing, which is approximately 15 minutes total. This includes 2-minutes for presenting evidence, 2 minutes for rebuttal and should focus on the most important points first. Then, the panel will deliberate and make its decision. The panel will follow its hearing procedures incorporating the Model Hearing Procedures from the State Comptroller. A copy was sent to you along with the notice of this hearing. A copy is available in the hearing room.
  - You must leave hard copies of all evidence for the official hearing record.
  - Please silence your cell phone.
- If you are an appraiser licensed or certified by the Texas Appraiser Licensing and Certification Board, you must tell the panel and specify whether you are testifying in your capacity as an appraiser.
- The chair explains that all testimony must be given under oath.

With your consent, these steps will be covered by this document, and the panel will not repeat them verbally during the hearing. The panel will move on to swearing witnesses in and asking whether you would like to present your case first or have the Appraisal District present its case first.

### **Acknowledgement and Waiver**

I am aware of the hearing steps set out in the State Comptroller's Model Hearing Procedures and incorporated into the ARB's hearing procedures. I agree that the steps set out above are adequately covered by the information presented in this document. I waive the right to have the ARB panel perform them verbally during my hearing.

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Property Owner/Agent

Date

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn

The board of directors may adjourn the meeting.