



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 22, 2017

Purpose: ☐ Report Only ☐ Recognition ☒ Discussion/ Possible Action

From: Dr. Abelardo Saavedra, Superintendent
Juan C Zamora, CFO

Item Title: Discussion and possible action to accept the Certified Appraisal Roll for Tax Year 2017 for South San ISD.

Description:

Consent Item:

Section 26.04 of the Texas Property Tax Code requires that once a local appraisal tax roll is certified by the local County Appraisal District, that the roll must then be submitted to the Board of Trustees for official acceptance.

The Bexar County Appraisal District has submitted the appraisal roll to the South San Antonio Independent School District for the 2017 tax year. This Appraisal Roll is used for the calculation of the projected tax collections for the District.

Recommendation:

The District is recommending the acceptance of the certified appraisal roll for tax year 2017 for South San Antonio Independent School District.

District Goal/Strategy:

Strategy 5 We will prioritize district revenues to guide student future choices.

Funding Budget Code and Amount:

CFO Approval

N/A

APPROVED BY:

SIGNATURE

DATE

Chief Officer:

Superintendent:

Ag. Saavedra 8/19/17

**ACCEPTANCE OF THE CERTIFIED APPRAISAL ROLL
FOR TAX YEAR 2017
South San Antonio Independent School District
BEXAR COUNTY, TEXAS**

The Chief Appraiser of the Bexar Appraisal District has certified and submitted the appraisal roll as approved by the Appraisal Review Board, for calendar year beginning January 1, 2017 and ending December 31, 2017, and has delivered to Albert Uresti, Tax Assessor Collector for the South San Antonio Independent School District, a statement of the total amount of appraised, assessed, and taxable value of property as of January 1, 2017. Also included is the value for properties under protest at the time of submission for the assessment rolls lying within the South San Antonio Independent School District.

*** Certified Appraisal Roll:**

Plus:	Market Value of Real Property	1,709,544,352
Less:	Agricultural Exclusion	(12,866,920)
Plus:	Gross Taxable Personal Property	559,431,129
Less:	Value Cap on Homesteads	(34,637,627)
	Assessed Value	2,221,470,934

Less:	Homestead Exemptions	(153,098,664)
	Over 65 Exemptions	(71,885,145)
	Disabled Veterans	(13,645,303)
	Disabled Residential Homestead	(3,742,377)
	Freeport Exemption	0
	Absolute Exemptions	(362,079,183)
	Other	(16,535,803)
		<u>(620,986,475)</u>
	Net Certified Taxable Value	1,600,484,459

Chief Appraiser Estimate of Uncertified Roll:

Plus:	Protested Accounts (Real Property)	124,041,233
Less:	Estimated Agricultural Exclusion	(1,246,160)
Plus:	Protested Accounts (Personal Property)	4,074,660
Less:	Value Cap on Homesteads	(1,822,944)
	Uncertified Assessed Value	125,046,789

Less:	Homestead Exemptions	(4,929,250)
	Over 65 Exemptions	(1,167,684)
	Disabled Veterans	(171,395)
	Disabled Residential Homestead	(120,000)
	Freeport Exemption	0
	Absolute Exemptions	0
	Other	0
		<u>(6,388,329)</u>
	Net Uncertified Taxable Value	118,658,460

Net Taxable Appraisal Roll Before Tax Freeze **1,719,142,919**

Less: Taxable Value of Over 65 & Disabled Persons with Frozen Taxes (91,745,302)

2017 Total Taxable Value After Tax Freeze **1,627,397,617**

* Includes \$41,975,414 of New Improvements.

2017 CERTIFIED TOTALS

Property Count: 13,645

58 - SOUTH SAN ISD
ARB Approved Totals

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Land		Value			
Homesite:		150,231,480			
Non Homesite:		239,413,292			
Ag Market:		13,093,600			
Timber Market:		0	Total Land	(+)	402,738,372
Improvement		Value			
Homesite:		693,894,400			
Non Homesite:		612,911,580	Total Improvements	(+)	1,306,805,980
Non Real		Count	Value		
Personal Property:	1,309		559,431,129		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	559,431,129
					2,268,975,481
Ag	Non Exempt	Exempt			
Total Productivity Market:	13,093,600	0			
Ag Use:	226,680	0	Productivity Loss	(-)	12,866,920
Timber Use:	0	0	Appraised Value	=	2,256,108,561
Productivity Loss:	12,866,920	0			
			Homestead Cap	(-)	34,637,627
			Assessed Value	=	2,221,470,934
			Total Exemptions Amount (Breakdown on Next Page)	(-)	620,986,475
			Net Taxable	=	1,600,484,459

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	27,651,459	14,129,859	114,561.99	115,019.85	378		
OV65	230,363,938	75,535,923	369,147.79	373,699.61	3,033		
Total	258,015,397	89,665,782	483,709.78	488,719.46	3,411	Freeze Taxable	(-) 89,665,782
Tax Rate	1.451500						
						Freeze Adjusted Taxable	= 1,510,818,677

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 22,413,242.88 = 1,510,818,677 * (1.451500 / 100) + 483,709.78

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2017 CERTIFIED TOTALS

Property Count: 13,645

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ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CHODO	1	5,235,050	0	5,235,050
DP	390	0	3,742,377	3,742,377
DPS	3	0	0	0
DV1	27	0	135,000	135,000
DV1S	18	0	85,000	85,000
DV2	17	0	132,000	132,000
DV2S	7	0	52,500	52,500
DV3	24	0	212,000	212,000
DV3S	1	0	10,000	10,000
DV4	350	0	2,920,972	2,920,972
DV4S	76	0	622,617	622,617
DVHS	142	0	8,207,001	8,207,001
DVHSS	23	0	1,268,213	1,268,213
EX-XG	1	0	272,800	272,800
EX-XI	4	0	1,379,930	1,379,930
EX-XJ	8	0	22,907,660	22,907,660
EX-XU	5	0	350,750	350,750
EX-XV	364	0	337,114,574	337,114,574
EX-XV (Prorated)	5	0	44,998	44,998
EX366	36	0	8,471	8,471
HS	6,172	0	153,098,664	153,098,664
LIH	3	0	7,981,646	7,981,646
LVE	15	3,215,870	0	3,215,870
OV65	3,083	40,387,453	30,332,274	70,719,727
OV65S	50	668,078	497,340	1,165,418
PC	1	78,127	0	78,127
PPV	2	25,110	0	25,110
Totals		49,609,688	571,376,787	620,986,475

2017 CERTIFIED TOTALS

Property Count: 821

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Under ARB Review Totals

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Land		Value			
Homesite:		8,551,544			
Non Homesite:		28,197,399			
Ag Market:		1,275,150			
Timber Market:		0	Total Land	(+)	38,024,093
Improvement		Value			
Homesite:		38,655,060			
Non Homesite:		47,362,080	Total Improvements	(+)	86,017,140
Non Real		Count	Value		
Personal Property:	37		4,074,660		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					128,115,893
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,275,150		0		
Ag Use:	28,990		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	1,246,160		0		126,869,733
				Homestead Cap	(-)
				Assessed Value	=
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					1,822,944
					125,046,789
					6,388,329
				Net Taxable	=
					118,658,460

Freeze	Assessed	Taxable	Actual Tax	Colling	Count			
DP	983,302	588,302	5,945.19	5,945.19	11			
OV65	3,583,797	1,491,218	11,740.84	13,226.17	41			
Total	4,567,099	2,079,520	17,686.03	19,171.36	52	Freeze Taxable	(-)	2,079,520
Tax Rate	1.451500							
						Freeze Adjusted Taxable	=	116,578,940

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

1,709,829.34 = 116,578,940 * (1.451500 / 100) + 17,686.03

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Bexar County

2017 CERTIFIED TOTALS

As of Certification

Property Count: 821

58 - SOUTH SAN ISD
Under ARB Review Totals

7/22/2017

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	12	0	120,000	120,000
DV1	4	0	20,000	20,000
DV2	3	0	22,500	22,500
DV3	3	0	30,000	30,000
DV4	5	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	38,895	38,895
HS	198	0	4,929,250	4,929,250
OV65	46	657,684	460,000	1,117,684
OV65S	2	30,000	20,000	50,000
Totals		687,684	5,700,645	6,388,329

2017 CERTIFIED TOTALS

Property Count: 14,466

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Grand Totals

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Land		Value			
Homesite:		158,783,024			
Non Homesite:		267,610,691			
Ag Market:		14,368,750			
Timber Market:		0	Total Land	(+)	440,762,465
Improvement		Value			
Homesite:		732,549,460			
Non Homesite:		660,273,660	Total Improvements	(+)	1,392,823,120
Non Real		Count	Value		
Personal Property:	1,346		563,505,789		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	563,505,789
					2,397,091,374
Ag	Non Exempt	Exempt			
Total Productivity Market:	14,368,750	0			
Ag Use:	255,670	0	Productivity Loss	(-)	14,113,080
Timber Use:	0	0	Appraised Value	=	2,382,978,294
Productivity Loss:	14,113,080	0			
			Homestead Cap	(-)	36,460,571
			Assessed Value	=	2,346,517,723
			Total Exemptions Amount (Breakdown on Next Page)	(-)	627,374,804
			Net Taxable	=	1,719,142,919

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	28,634,761	14,718,161	120,507.18	120,965.04	389		
OV65	233,947,735	77,027,141	380,888.63	386,925.78	3,074		
Total	262,582,496	91,745,302	501,395.81	507,890.82	3,463	Freeze Taxable	(-) 91,745,302
Tax Rate	1.451500						
						Freeze Adjusted Taxable	= 1,627,397,617

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 24,123,072.22 = 1,627,397,617 * (1.451500 / 100) + 501,395.81

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2017 CERTIFIED TOTALS

Property Count: 14,466

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Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CHODO	1	5,235,050	0	5,235,050
DP	402	0	3,862,377	3,862,377
DPS	3	0	0	0
DV1	31	0	155,000	155,000
DV1S	18	0	85,000	85,000
DV2	20	0	154,500	154,500
DV2S	7	0	52,500	52,500
DV3	27	0	242,000	242,000
DV3S	1	0	10,000	10,000
DV4	355	0	2,968,972	2,968,972
DV4S	77	0	634,617	634,617
DVHS	143	0	8,245,896	8,245,896
DVHSS	23	0	1,268,213	1,268,213
EX-XG	1	0	272,800	272,800
EX-XI	4	0	1,379,930	1,379,930
EX-XJ	8	0	22,907,660	22,907,660
EX-XU	5	0	350,750	350,750
EX-XV	364	0	337,114,574	337,114,574
EX-XV (Prorated)	5	0	44,998	44,998
EX366	36	0	8,471	8,471
HS	6,370	0	158,027,914	158,027,914
LIH	3	0	7,981,646	7,981,646
LVE	15	3,215,870	0	3,215,870
OV65	3,129	41,045,137	30,792,274	71,837,411
OV65S	52	698,078	517,340	1,215,418
PC	1	78,127	0	78,127
PPV	2	25,110	0	25,110
Totals		50,297,372	577,077,432	627,374,804

2017 CERTIFIED TOTALS

Property Count: 13,645

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ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10,097		\$6,197,270	\$825,713,972
B	MULTIFAMILY RESIDENCE	154		\$332,464	\$86,983,601
C1	VACANT LOTS AND LAND TRACTS	752		\$2,000	\$38,855,843
D1	QUALIFIED OPEN-SPACE LAND	55	1,200.4612	\$0	\$13,093,600
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	6		\$0	\$99,220
E	RURAL LAND, NON QUALIFIED OPEN SPA	56	221.3043	\$0	\$9,974,890
F1	COMMERCIAL REAL PROPERTY	509		\$22,587,430	\$543,585,976
F2	INDUSTRIAL AND MANUFACTURING REAL	16		\$0	\$31,967,894
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$4,076
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$1,180,465
J5	RAILROAD	1		\$0	\$19,446,656
J7	CABLE TELEVISION COMPANY	2		\$0	\$5,584,695
J8	OTHER TYPE OF UTILITY	1		\$0	\$48,479
L1	COMMERCIAL PERSONAL PROPERTY	1,104		\$8,267,030	\$219,374,678
L2	INDUSTRIAL AND MANUFACTURING PERS	40		\$0	\$52,613,015
M1	TANGIBLE OTHER PERSONAL, MOBILE H	344		\$681,390	\$6,102,670
O	RESIDENTIAL INVENTORY	43		\$936,890	\$2,077,742
S	SPECIAL INVENTORY TAX	108		\$0	\$33,731,150
X	TOTALLY EXEMPT PROPERTY	426		\$7,171,220	\$378,536,859
	Totals		1,421.7655	\$46,175,694	\$2,268,975,481

Bexar County

2017 CERTIFIED TOTALS

As of Certification

Property Count: 821

58 - SOUTH SAN ISD
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	535		\$1,372,860	\$44,703,654
B	MULTIFAMILY RESIDENCE	24		\$0	\$3,873,540
C1	VACANT LOTS AND LAND TRACTS	87		\$0	\$6,847,610
D1	QUALIFIED OPEN-SPACE LAND	6	83.6649	\$0	\$1,275,150
E	RURAL LAND, NON QUALIFIED OPEN SPA	9	42.0661	\$0	\$1,779,140
F1	COMMERCIAL REAL PROPERTY	124		\$501,420	\$63,783,499
F2	INDUSTRIAL AND MANUFACTURING REAL	3		\$10,760	\$1,593,270
J7	CABLE TELEVISION COMPANY	1		\$0	\$137,700
L1	COMMERCIAL PERSONAL PROPERTY	37		\$1,122,430	\$4,074,660
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1		\$0	\$6,870
O	RESIDENTIAL INVENTORY	2		\$0	\$40,800
	Totals		125.7310	\$3,007,470	\$128,115,893

2017 CERTIFIED TOTALS

Property Count: 14,466

58 - SOUTH SAN ISD
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10,632		\$7,570,130	\$870,417,626
B	MULTIFAMILY RESIDENCE	178		\$332,464	\$90,857,141
C1	VACANT LOTS AND LAND TRACTS	839		\$2,000	\$45,703,453
D1	QUALIFIED OPEN-SPACE LAND	61	1,284.1261	\$0	\$14,368,750
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	6		\$0	\$99,220
E	RURAL LAND, NON QUALIFIED OPEN SPA	65	263.3704	\$0	\$11,754,030
F1	COMMERCIAL REAL PROPERTY	633		\$23,088,850	\$607,369,475
F2	INDUSTRIAL AND MANUFACTURING REAL	19		\$10,760	\$33,561,164
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$4,076
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$1,180,465
J5	RAILROAD	1		\$0	\$19,446,656
J7	CABLE TELEVISION COMPANY	3		\$0	\$5,722,395
J8	OTHER TYPE OF UTILITY	1		\$0	\$48,479
L1	COMMERCIAL PERSONAL PROPERTY	1,141		\$9,389,460	\$223,449,338
L2	INDUSTRIAL AND MANUFACTURING PERS	40		\$0	\$52,613,015
M1	TANGIBLE OTHER PERSONAL, MOBILE H	345		\$681,390	\$6,109,540
O	RESIDENTIAL INVENTORY	45		\$936,890	\$2,118,542
S	SPECIAL INVENTORY TAX	108		\$0	\$33,731,150
X	TOTALLY EXEMPT PROPERTY	426		\$7,171,220	\$378,536,859
	Totals		1,547.4965	\$49,183,164	\$2,397,091,374

2017 CERTIFIED TOTALS

Property Count: 14,466

58 - SOUTH SAN ISD
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$49,183,164
TOTAL NEW VALUE TAXABLE:	\$41,975,414

New Exemptions

Exemption	Description	Count		
EX-XJ	11.21 Private schools	1	2016 Market Value	\$0
EX-XV	Other Exemptions (including public property, re	3	2016 Market Value	\$22,295,000
EX366	HOUSE BILL 366	9	2016 Market Value	\$6,100
ABSOLUTE EXEMPTIONS VALUE LOSS				\$22,301,100

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	12	\$120,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV4	Disabled Veterans 70% - 100%	8	\$71,890
DVHS	Disabled Veteran Homestead	2	\$94,187
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$46,270
HS	HOMESTEAD	92	\$2,286,250
OV65	OVER 65	110	\$2,585,334
PARTIAL EXEMPTIONS VALUE LOSS		227	\$5,218,931
NEW EXEMPTIONS VALUE LOSS			\$27,520,031

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$27,520,031
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New Ag / Timber Exemptions

2016 Market Value	\$0	Count: 1
2017 Ag/Timber Use	\$4,250	
NEW AG / TIMBER VALUE LOSS	-\$4,250	

New Annexations**New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,279	\$88,052	\$30,685	\$57,367
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,272	\$88,053	\$30,674	\$57,379

2017 CERTIFIED TOTALS**58 - SOUTH SAN ISD
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
821	\$128,115,893.00	\$106,011,637