



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: September 19, 2024

Submitted By: Cecilia Davis
Title: Deputy Superintendent

Agenda Item: Consider and take action regarding approving the submission of the 2024 Appraisal Roll as certified by Bexar County Appraisal District for the Judson Independent School District.

CONSENT ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approves to accept the certified appraisal roll for tax year 2024 for the Judson Independent School District.

IMPACT/RATIONALE:

As required by Section 26.04 (b) of the Texas Property Tax Code, The Chief Appraiser of the Bexar County Appraisal District has certified and submitted the appraisal roll as approved by the Appraisal Review Board, for calendar year beginning January 1, 2024 and ending December 31, 2024, and has delivered to Albert Uresti, Tax Assessor-Collector for the Judson Independent School District, a statement of the total amount of appraised, assessed, and taxable value of property as of January 1, 2024.

Also included is the value for properties under protest at the time of submission for the assessment rolls lying within the Judson Independent School District.

BOARD ACTION REQUESTED:

Approval/Disapproval



411 N. Frio, P.O. Box 830248
San Antonio, TX 78283-0248
Phone (210) 242-2432
Fax (210) 242-2451
Website www.bcad.org

BEXAR APPRAISAL DISTRICT

Date: July 19, 2024

To: Tax Assessor / Collector

From: Rogelio Sandoval, Chief Appraiser
Bexar Appraisal District

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Rogelio Sandoval, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2024 Initial Certification Reports** as of **July 19, 2024** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.



Rogelio Sandoval
Chief Appraiser

2024 CERTIFIED TOTALS

Property Count: 58,265

54 - JUDSON ISD
Grand Totals

7/20/2024

9:18:34AM

Land		Value			
Homesite:		2,728,044,968			
Non Homesite:		1,721,606,660			
Ag Market:		148,613,536			
Timber Market:		0	Total Land	(+) 4,598,265,164	
Improvement		Value			
Homesite:		10,508,747,578			
Non Homesite:		4,156,589,359	Total Improvements	(+) 14,665,336,937	
Non Real		Count	Value		
Personal Property:	2,509		1,838,916,540		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 1,838,916,540
			Market Value	-	21,102,518,641
Ag		Non Exempt	Exempt		
Total Productivity Market:	148,613,536		0		
Ag Use:	667,501		0	Productivity Loss	(-) 147,946,035
Timber Use:	0		0	Appraised Value	- 20,954,572,606
Productivity Loss:	147,946,035		0		
			Homestead Cap	(-) 307,873,669	
			23.231 Cap	(-) 17,509,024	
			Assessed Value	-	20,629,189,913
			Total Exemptions Amount (Breakdown on Next Page)	(-) 4,771,406,369	
			Net Taxable	-	15,857,783,544

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	124,781,272	57,586,764	219,961.13	224,703.67	546			
DPS	1,537,473	741,007	788.33	788.33	7			
OV65	2,627,386,966	1,297,333,605	4,789,966.38	4,935,778.68	10,190			
Total	2,753,705,711	1,355,661,376	5,010,715.84	5,161,270.68	10,743	Freeze Taxable	(-) 1,355,661,376	
Tax Rate	1.0346000							
						Freeze Adjusted Taxable	- 14,502,122,168	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 155,049,671.79 = 14,502,122,168 * (1.0346000 / 100) + 5,010,715.84

Calculated Estimate of Market Value: 20,974,094.844
 Calculated Estimate of Taxable Value: 15,754,230,065

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

2024 CERTIFIED TOTALS

Property Count: 58.265

54 - JUDSON ISD
Grand Totals

7/20/2024

9:19:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	0	0	0
CCF	5	0	0	0
CHODO	2	3,692,000	0	3,692,000
DP	562	0	5,253,525	5,253,525
DPS	7	0	0	0
DV1	212	0	1,117,500	1,117,500
DV1S	75	0	342,881	342,881
DV2	245	0	1,811,028	1,811,028
DV2S	42	0	214,950	214,950
DV3	393	0	3,882,600	3,882,600
DV3S	49	0	440,000	440,000
DV4	4,490	0	30,021,547	30,021,547
DV4S	396	0	2,450,601	2,450,601
DVHS	3,585	0	803,787,428	803,787,428
DVHSS	226	0	35,029,271	35,029,271
EX-XG	2	0	146,420	146,420
EX-XJ	8	0	8,956,050	8,956,050
EX-XU	7	0	4,125,300	4,125,300
EX-XV	679	0	595,877,786	595,877,786
EX-XV (Prorated)	2	0	3,567,464	3,567,464
EX366	186	0	196,896	196,896
FR	26	37,983,461	0	37,983,461
FRSS	1	0	190,350	190,350
HS	31,155	0	3,071,920,015	3,071,920,015
LIH	1	0	3,250,000	3,250,000
LVE	25	49,343,205	0	49,343,205
MASSS	6	0	1,152,674	1,152,674
OV65	10,728	0	103,660,806	103,660,806
OV65S	83	0	830,000	830,000
PC	12	2,144,611	0	2,144,611
PPV	2	18,000	0	18,000
Totals		93,181,277	4,678,225,092	4,771,406,369