



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 20, 2019

Purpose: Presentation/Report Recognition Discussion/ Possible Action

Closed/Executive Session Work Session Discussion Only Consent

From: Dr. Alexandro Flores, Superintendent
Bettinae Kaiser, Chief Financial Officer

Item Title: Discussion and possible action to accept the Certified Appraisal Roll for Tax Year 2019 for South San ISD

Description:

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.

Recommendation:

The District is recommending the acceptance of the certified appraisal roll for tax year 2019 for South San Antonio Independent School District.

District Goal/Strategy:

Strategy 5 We will promote and ensure a safe and secure learning environment for all students.

Funding Budget Code and Amount:

CFO Approval

N/A

APPROVED BY:

SIGNATURE

DATE

Chief Officer:

Bettinae Kaiser

8-15-19

Superintendent:

**ACCEPTANCE OF THE CERTIFIED APPRAISAL ROLL
FOR TAX YEAR 2019
South San Antonio Independent School District
Bexar County, Texas**

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, 2019 and ending December 31, 2019, 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, 2019. 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	2,032,631,845
Less:	Agricultural Exclusion	(12,069,645)
Plus:	Gross Taxable Personal Property	537,176,906
Less:	Value Cap on Homesteads	(49,961,231)
	Assessed Value	2,507,777,875
Less:	Homestead Exemptions	(154,603,886)
	Over 65 Exemptions	(77,593,573)
	Disabled Veterans	(18,456,173)
	Disabled Residential Homestead	(3,647,875)
	Freeport Exemption	0
	Absolute Exemptions	(337,086,785)
	Other	(16,533,197)
		(607,921,489)
	Net Certified Taxable Value	1,899,856,386

Chief Appraiser Estimate of Uncertified Roll:

Plus:	Protested Accounts (Real Property)	76,810,087
Less:	Estimated Agricultural Exclusion	0
Plus:	Protested Accounts (Personal Property)	9,311,407
Less:	Value Cap on Homesteads	(2,513,003)
	Uncertified Assessed Value	83,608,491
Less:	Homestead Exemptions	(5,306,750)
	Over 65 Exemptions	(1,493,242)
	Disabled Veterans	(156,000)
	Disabled Residential Homestead	(110,000)
	Freeport Exemption	0
	Absolute Exemptions	(151,730)
	Other	0
		(7,217,722)
	Net Uncertified Taxable Value	76,390,769

Net Taxable Appraisal Roll Before Tax Freeze **1,976,247,155**

Less: Taxable Value of Over 65 & Disabled Persons with Frozen Taxes (143,281,577)

2019 Total Taxable Value After Tax Freeze **1,832,965,578**

* Includes \$20,223,485 of New Improvements.

2019 CERTIFIED TOTALS

Property Count: 13,997

58 - SOUTH SAN ISD
ARB Approved Totals

7/19/2019 11:32:26PM

Land		Value		
Homesite:		245,480,565		
Non Homesite:		288,729,713		
Ag Market:		12,301,805		
Timber Market:		0	Total Land	(+) 526,511,883
Improvement		Value		
Homesite:		811,327,272		
Non Homesite:		694,792,660	Total Improvements	(+) 1,506,119,932
Non Real		Count	Value	
Personal Property:	1,326		537,176,906	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 537,176,906
			Market Value	= 2,569,808,761
Ag		Non Exempt	Exempt	
Total Productivity Market:	12,301,805		0	
Ag Use:	231,660		0	Productivity Loss (-) 12,069,645
Timber Use:	0		0	Appraised Value = 2,557,739,106
Productivity Loss:	12,069,645		0	Homestead Cap (-) 49,961,231
				Assessed Value = 2,507,777,875
				Total Exemptions Amount (-) 607,921,489 (Breakdown on Next Page)
			Net Taxable	= 1,899,856,386

Freeze	Assessed	Taxable	Actual Tax	Colling	Count	
DP	32,054,716	18,970,163	132,967.29	133,032.40	361	
OV65	288,738,701	121,308,883	516,511.77	521,136.10	3,174	
Total	320,793,417	140,279,046	649,479.06	654,168.50	3,535	Freeze Taxable (-) 140,279,046
Tax Rate	1.451500					
						Freeze Adjusted Taxable = 1,759,577,340

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 26,189,744.15 = 1,759,577,340 * (1.451500 / 100) + 649,479.06

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

2019 CERTIFIED TOTALS

Property Count: 13,997

58 - SOUTH SAN ISD
ARB Approved Totals

7/19/2019

11:33:52PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	5,235,050	0	5,235,050
DP	372	0	3,647,875	3,647,875
DPS	4	0	0	0
DV1	27	0	135,000	135,000
DV1S	17	0	80,000	80,000
DV2	15	0	121,500	121,500
DV2S	7	0	52,500	52,500
DV3	14	0	134,000	134,000
DV3S	2	0	10,000	10,000
DV4	364	0	2,931,343	2,931,343
DV4S	75	0	604,765	604,765
DVHS	161	0	12,449,824	12,449,824
DVHSS	26	0	1,937,241	1,937,241
EX-XG	1	0	539,370	539,370
EX-XI	4	0	0	0
EX-XJ	8	0	23,983,190	23,983,190
EX-XU	5	0	352,180	352,180
EX-XV	372	0	312,176,818	312,176,818
EX-XV (Prorated)	2	0	25,808	25,808
EX366	41	0	9,419	9,419
HS	6,228	0	154,603,886	154,603,886
LH	3	0	8,165,000	8,165,000
LVE	12	3,046,730	0	3,046,730
OV65	3,221	44,374,786	31,894,369	76,269,155
OV65S	55	774,418	550,000	1,324,418
PC	1	78,127	0	78,127
PPV	2	8,290	0	8,290
Totals		53,517,401	554,404,088	607,921,489

2019 CERTIFIED TOTALS

Property Count: 659

58 - SOUTH SAN ISD
Under ARB Review Totals

7/19/2019 11:32:26PM

Land		Value		
Homesite:		11,873,137		
Non Homesite:		13,488,822		
Ag Market:		0		
Timber Market:		0		
			Total Land	(+) 25,341,959
Improvement		Value		
Homesite:		37,120,058		
Non Homesite:		14,348,070		
			Total Improvements	(+) 51,468,128
Non Real		Count	Value	
Personal Property:	31		9,311,407	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 9,311,407
			Market Value	= 86,121,494
Ag		Non Exempt	Exempt	
Total Productivity Market:	0		0	
Ag Use:	0		0	Productivity Loss (-) 0
Timber Use:	0		0	Appraised Value = 86,121,494
Productivity Loss:	0		0	
				Homestead Cap (-) 2,513,003
				Assessed Value = 83,608,491
				Total Exemptions Amount (-) 7,217,722 (Breakdown on Next Page)
				Net Taxable = 76,390,769

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	930,754	800,754	6,601.60	6,601.60	9	
OV85	5,141,519	2,401,777	15,389.62	16,484.12	55	
Total	6,072,273	3,002,531	21,991.22	23,085.72	64	Freeze Taxable (-) 3,002,531
Tax Rate	1.451500					
						Freeze Adjusted Taxable = 73,388,238

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,087,221.49 = 73,388,238 * (1.451500 / 100) + 21,991.22

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

Bexar County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 659

58 - SOUTH SAN ISD
Under ARB Review Totals

7/19/2019

11:33:52PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	110,000	110,000
DV1	4	0	20,000	20,000
DV3	3	0	30,000	30,000
DV3S	1	0	10,000	10,000
DV4	6	0	72,000	72,000
DV4S	2	0	24,000	24,000
EX-XV	1	0	151,730	151,730
HS	216	0	5,306,750	5,306,750
OV65	61	888,242	605,000	1,493,242
	Totals	888,242	6,329,480	7,217,722

2019 CERTIFIED TOTALS

Property Count: 14,656

58 - SOUTH SAN ISD
Grand Totals

7/19/2019 11:32:26PM

Land	Value		
Homesite:	257,353,702		
Non Homesite:	282,188,535		
Ag Market:	12,301,805		
Timber Market:	0	Total Land	(+) 551,853,842

Improvement	Value		
Homesite:	848,447,330		
Non Homesite:	709,140,760	Total Improvements	(+) 1,557,588,090

Non Real	Count	Value		
Personal Property:	1,357	546,488,313		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 546,488,313
			Market Value	= 2,655,930,245

Ag	Non Exempt	Exempt		
Total Productivity Market:	12,301,605	0		
Ag Use:	231,680	0	Productivity Loss	(-) 12,069,645
Timber Use:	0	0	Appraised Value	= 2,843,880,600
Productivity Loss:	12,069,645	0		
			Homestead Cap	(-) 52,474,234
			Assessed Value	= 2,591,386,366
			Total Exemptions Amount (Breakdown on Next Page)	(-) 815,139,211
			Net Taxable	= 1,976,247,155

Freeze	Assessed	Taxable	Actual Tax	Colling	Count		
DP	32,985,470	19,570,917	139,668.89	139,634.00	370		
OV65	293,880,220	123,710,860	531,901.39	537,620.22	3,229		
Total	326,865,690	143,281,577	671,470.28	677,254.22	3,599	Freeze Taxable	(-) 143,281,577
Tax Rate	1.451500						

Freeze Adjusted Taxable = 1,832,965,578

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 27,276,965.64 = 1,832,965,578 * (1.451500 / 100) + 671,470.28

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

2019 CERTIFIED TOTALS

Property Count: 14,656

58 - SOUTH SAN ISD
Grand Totals

7/19/2019

11:33:52PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	5,235,050	0	5,235,050
DP	383	0	3,757,875	3,757,875
DPS	4	0	0	0
DV1	31	0	155,000	155,000
DV1S	17	0	80,000	80,000
DV2	15	0	121,500	121,500
DV2S	7	0	52,500	52,500
DV3	17	0	164,000	164,000
DV3S	3	0	20,000	20,000
DV4	370	0	3,003,343	3,003,343
DV4S	77	0	628,765	628,765
DVHS	161	0	12,449,824	12,449,824
DVHSS	26	0	1,937,241	1,937,241
EX-XG	1	0	539,370	539,370
EX-XI	4	0	0	0
EX-XJ	8	0	23,983,180	23,983,180
EX-XU	5	0	352,180	352,180
EX-XV	373	0	312,328,548	312,328,548
EX-XV (Prorated)	2	0	25,808	25,808
EX368	41	0	9,419	9,419
HS	6,444	0	159,910,638	159,910,638
LIH	3	0	8,165,000	8,165,000
LVE	12	3,046,730	0	3,046,730
OV65	3,282	45,263,028	32,499,369	77,762,397
OV65S	55	774,418	550,000	1,324,418
PC	1	78,127	0	78,127
PPV	2	8,290	0	8,290
Totals		54,405,643	660,733,568	615,139,211

Bexar County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 13,997

58 - SOUTH SAN ISD
ARB Approved Totals

7/19/2019 11:33:52PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,251		\$11,569,321	\$1,027,848,810	\$725,930,953
B	MULTIFAMILY RESIDENCE	159		\$233,590	\$98,404,508	\$98,011,514
C1	VACANT LOTS AND LAND TRACTS	730		\$1,000	\$46,543,723	\$46,543,723
D1	QUALIFIED OPEN-SPACE LAND	51	1,194.0423	\$0	\$12,301,605	\$230,853
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$86,300	\$85,181
E	RURAL LAND, NON QUALIFIED OPE	63	278.2808	\$0	\$14,039,980	\$13,809,100
F1	COMMERCIAL REAL PROPERTY	580		\$3,292,380	\$655,728,363	\$655,261,282
F2	INDUSTRIAL AND MANUFACTURIN	17		\$0	\$35,651,608	\$35,651,608
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$4,408	\$4,408
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$1,445,871	\$1,445,871
J5	RAILROAD	1		\$0	\$21,580,290	\$21,580,290
J7	CABLE TELEVISION COMPANY	3		\$0	\$6,778,581	\$6,778,581
J8	OTHER TYPE OF UTILITY	1		\$0	\$48,985	\$48,985
L1	COMMERCIAL PERSONAL PROPE	1,132		\$0	\$198,600,002	\$198,521,875
L2	INDUSTRIAL AND MANUFACTURIN	32		\$0	\$53,887,583	\$53,887,583
M1	TANGIBLE OTHER PERSONAL, MOB	337		\$526,320	\$6,135,880	\$4,884,080
O	RESIDENTIAL INVENTORY	162		\$4,698,814	\$9,812,419	\$9,812,419
S	SPECIAL INVENTORY TAX	88		\$0	\$27,358,000	\$27,358,000
X	TOTALLY EXEMPT PROPERTY	433		\$4,825,790	\$353,541,855	\$0
	Totals	1,472,3231		\$25,147,216	\$2,569,808,751	\$1,899,856,386

Bexar County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 659

58 - SOUTH SAN ISD
Under ARB Review Totals

7/19/2019 11:33:52PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	490		\$188,720	\$47,295,185	\$37,827,298
B	MULTIFAMILY RESIDENCE	20		\$0	\$5,985,210	\$5,985,210
C1	VACANT LOTS AND LAND TRACTS	54		\$25,400	\$8,303,132	\$8,303,132
E	RURAL LAND, NON QUALIFIED OPE	4	13.4040	\$0	\$810,820	\$489,712
F1	COMMERCIAL REAL PROPERTY	55		\$0	\$16,081,420	\$16,081,420
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$43,170	\$43,170
L1	COMMERCIAL PERSONAL PROPE	28		\$0	\$8,478,352	\$8,478,352
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$2,788,535	\$2,788,535
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$71,150	\$71,150
O	RESIDENTIAL INVENTORY	2		\$223,490	\$288,270	\$288,270
S	SPECIAL INVENTORY TAX	1		\$0	\$36,520	\$36,520
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$151,730	\$0
	Totals		13.4040	\$445,610	\$88,121,494	\$76,390,769

2019 CERTIFIED TOTALS

Property Count: 14,656

58 - SOUTH SAN ISD
Grand Totals

7/19/2019 11:33:52PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,741		\$11,766,041	\$1,075,143,995	\$763,758,251
B	MULTIFAMILY RESIDENCE	179		\$233,590	\$104,369,718	\$103,976,724
C1	VACANT LOTS AND LAND TRACTS	784		\$26,400	\$52,846,855	\$52,846,855
D1	QUALIFIED OPEN-SPACE LAND	51	1,194.0423	\$0	\$12,301,605	\$230,953
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$98,300	\$95,181
E	RURAL LAND, NON QUALIFIED OPE	67	291.6848	\$0	\$14,650,780	\$14,308,812
F1	COMMERCIAL REAL PROPERTY	635		\$3,292,380	\$671,809,783	\$671,342,702
F2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$35,694,778	\$35,694,778
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$4,408	\$4,408
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$1,445,871	\$1,445,871
J5	RAILROAD	1		\$0	\$21,580,290	\$21,580,290
J7	CABLE TELEVISION COMPANY	3		\$0	\$6,778,581	\$6,778,581
J8	OTHER TYPE OF UTILITY	1		\$0	\$48,985	\$48,985
L1	COMMERCIAL PERSONAL PROPE	1,160		\$0	\$205,078,354	\$205,000,227
L2	INDUSTRIAL AND MANUFACTURIN	34		\$0	\$56,684,118	\$56,684,118
M1	TANGIBLE OTHER PERSONAL, MOB	340		\$526,320	\$6,207,030	\$4,955,210
O	RESIDENTIAL INVENTORY	164		\$4,922,304	\$10,100,689	\$10,100,689
S	SPECIAL INVENTORY TAX	89		\$0	\$27,394,520	\$27,394,520
X	TOTALLY EXEMPT PROPERTY	434		\$4,825,790	\$353,693,585	\$0
	Totals		1,485.7271	\$25,582,825	\$2,655,930,245	\$1,976,247,155

Bexar County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 14,656

58 - SOUTH SAN ISD
Effective Rate Assumption

7/19/2019 11:33:52PM

New Value

TOTAL NEW VALUE MARKET: \$25,692,825
TOTAL NEW VALUE TAXABLE: \$20,223,486

New Exemptions

Exemption	Description	Count	2018 Market Value	2018 Market Value
EX-XV	Other Exemptions (including public property, re	11		\$383,270
EX366	HOUSE BILL 366	5		\$2,610
ABSOLUTE EXEMPTIONS VALUE LOSS				\$385,880

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	12	\$120,000
DV4	Disabled Veterans 70% - 100%	4	\$24,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	4	\$48,000
DVHS	Disabled Veteran Homestead	2	\$102,735
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$45,417
HS	HOMESTEAD	87	\$2,147,580
OV65	OVER 65	137	\$3,290,739
OV65S	OVER 65 Surviving Spouse	2	\$50,000
PARTIAL EXEMPTIONS VALUE LOSS			\$5,828,451
NEW EXEMPTIONS VALUE LOSS			\$6,214,331

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$6,214,331

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,357	\$106,327	\$33,149	\$73,178

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,350	\$106,341	\$33,148	\$73,193

Bexar County

2019 CERTIFIED TOTALS

As of Certification

58 - SOUTH SAN ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
659	\$88,121,494.00	\$88,027,355