



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 22, 2022

Agenda Section: Discussion/Possible Action

Agenda Item Title: Discussion and possible action to accept the Certified Appraisal Roll for Tax Year 2022 for South San ISD

From: Mr. Henry Yzaguirre, Superintendent

Additional Presenters if Applicable: Tony Kingman, Chief Financial Officer

Description: 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, 2022 and ending December 31, 2022, 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, 2022. 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.

Historical Data: 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 2022 for South San Antonio Independent School District.

Funding Budget Code and Amount: N/A

**ACCEPTANCE OF THE CERTIFIED APPRAISAL ROLL
FOR TAX YEAR 2022
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, 2022 and ending December 31, 2022, 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, 2022. 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	2,906,888,271
Less:	Agricultural Exclusion	(11,975,547)
Plus:	Gross Taxable Personal Property	379,996,212
Less:	Value Cap on Homesteads	(183,002,054)
	Assessed Value	3,091,906,882

Less:	Homestead Exemptions	(253,265,940)
	Over 65 Exemptions	(79,880,305)
	Disabled Veterans	(27,621,067)
	Disabled Residential Homestead	(3,031,052)
	Freeport Exemption	0
	Absolute Exemptions	(326,898,252)
	Other	(13,864,447)
		(704,561,063)
	Net Certified Taxable Value	2,387,345,819

Chief Appraiser Estimate of Uncertified Roll:

Plus:	Protested Accounts (Real Property)	234,021,379
Less:	Estimated Agricultural Exclusion	(3,405,170)
Plus:	Protested Accounts (Personal Property)	8,680,531
Less:	Value Cap on Homesteads	(13,431,309)
	Uncertified Assessed Value	225,865,431

Less:	Homestead Exemptions	(14,776,386)
	Over 65 Exemptions	(3,296,098)
	Disabled Veterans	(533,100)
	Disabled Residential Homestead	(110,000)
	Freeport Exemption	0
	Absolute Exemptions	(910)
	Other	(90,396)
		(18,806,890)
	Net Uncertified Taxable Value	207,058,541

Net Taxable Appraisal Roll Before Tax Freeze **2,594,404,360**

Less: Taxable Value of Over 65 & Disabled Persons with Frozen Taxes (204,683,990)

2022 Total Taxable Value After Tax Freeze **2,389,720,370**

* Includes \$55,840,290 of New Improvements.