



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: August 16, 2023

Agenda Section: Discussion/Possible Action

Agenda Item Title: Discussion and possible action to accept the Certified Appraisal Roll for Tax Year 2023 for South San ISD

From: Tony Kingman, Chief Financial Officer

Additional Presenters if Applicable:

Description: 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, 2023 and ending December 31, 2023 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, 2023. 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. The Chief Appraiser also provided a supplemental roll that reflects changes contingent on voter approval of Proposition 4 at the Constitutional Amendment Election on November 7, 2023. This proposition would, among other things, increase the state mandated homestead exemption from \$40,000 to \$100,000.

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 2023 for South San Antonio Independent School District.

Funding Budget Code and Amount: N/A

**ACCEPTANCE OF THE CERTIFIED APPRAISAL ROLL FOR  
TAX YEAR 2023 WITH \$40,000 HOMESTEAD EXEMPTION FOR  
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, 2023 and ending December 31, 2023, 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, 2023. 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:	Total Market Value of Real Property	3,322,132,906
Less:	Agricultural Exclusion	(14,907,302)
Less:	Value Cap on Homesteads	(196,172,539)
Plus:	Total Market Value of Non-Real Property	440,411,295
	<b>Assessed Value</b>	<b>3,551,464,360</b>
Less:	Homestead Exemptions	(258,239,060)
	Over 65 Exemptions	(81,571,812)
	Disabled Veterans	(35,196,012)
	Disabled Residential Homestead	(2,751,928)
	Freeport Exemption	0
	Absolute Exemptions	(402,811,163)
	Other	(14,118,939)
		(794,688,914)
	<b>Net Certified Taxable Value</b>	<b>2,756,775,446</b>

**Chief Appraiser Estimate of Uncertified Roll:**

Plus:	Total Market Value of Real Property	325,856,704
Less:	Agricultural Exclusion	(2,387,540)
Less:	Value Cap on Homesteads	(12,559,028)
Plus:	Total Market Value of Non-Real Property	1,629,610
	<b>Uncertified Assessed Value</b>	<b>312,539,746</b>
Less:	Homestead Exemptions	(14,323,962)
	Over 65 Exemptions	(3,174,729)
	Disabled Veterans	(1,770,981)
	Disabled Residential Homestead	(190,000)
	Freeport Exemption	0
	Absolute Exemptions	(303,230)
	Other	(53,270)
		(19,816,172)
	<b>Net Uncertified Taxable Value</b>	<b>292,723,574</b>

**Net Taxable Appraisal Roll Before Tax Freeze** **3,049,499,020**

Less:	Taxable Value of Over 65 & Disabled Persons with Frozen Taxes	(246,794,166)
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	<b>2,802,704,854</b>
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\* Includes \$119,142,735 of New Improvements.

**ACCEPTANCE OF THE SUPPLEMENTAL APPRAISAL ROLL FOR  
TAX YEAR 2023 WITH \$100,000 HOMESTEAD EXEMPTION FOR  
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, 2023 and ending December 31, 2023, and has delivered to Albert Uresti, Tax Assessor Collector for the San Antonio Independent School District, a statement of the total amount of appraised, assessed, and taxable value of property as of January 1, 2023. Also included is the value for properties under protest at the time of submission for the assessment rolls lying within the San Antonio Independent School District. The information provided below is contingent on voter approval of Proposition 4 at the Constitutional Amendment Election on November 7, 2023.

**\* Certified Appraisal Roll:**

Plus:	Total Market Value of Real Property	3,322,132,906
Less:	Agricultural Exclusion	(14,907,302)
Less:	Value Cap on Homesteads	(196,172,539)
Plus:	Total Market Value of Non-Real Property	440,411,295
	<b>Assessed Value</b>	<b>3,551,464,360</b>
Less:	Homestead Exemptions	(620,719,362)
	Over 65 Exemptions	(55,207,203)
	Disabled Veterans	(20,963,497)
	Disabled Residential Homestead	(1,981,257)
	Freeport Exemption	0
	Absolute Exemptions	(402,811,163)
	Other	(14,118,939)
		(1,115,801,421)
	<b>Net Certified Taxable Value</b>	<b>2,435,662,939</b>

**Chief Appraiser Estimate of Uncertified Roll:**

Plus:	Total Market Value of Real Property	325,856,704
Less:	Agricultural Exclusion	(2,387,540)
Less:	Value Cap on Homesteads	(12,559,028)
Plus:	Total Market Value of Non-Real Property	1,629,610
	<b>Uncertified Assessed Value</b>	<b>312,539,746</b>
Less:	Homestead Exemptions	(35,139,571)
	Over 65 Exemptions	(2,375,329)
	Disabled Veterans	(1,116,637)
	Disabled Residential Homestead	(152,850)
	Freeport Exemption	0
	Absolute Exemptions	(303,230)
	Other	(53,270)
		(39,140,887)
	<b>Net Uncertified Taxable Value</b>	<b>273,398,859</b>

**Net Taxable Appraisal Roll Before Tax Freeze** **2,709,061,798**

Less:	Taxable Value of Over 65 & Disabled Persons with Frozen Taxes	(77,263,761)
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	<b>2023 Total Taxable Value After Tax Freeze</b> <span style="float: right;"><b>2,631,798,037</b></span>
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\* Includes \$117,759,373 of New Improvements.