



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 21, 2024

Agenda Section: Discussion/Possible Action

Agenda Item Title: Discussion and possible action to accept the Certified Appraisal Roll for Tax Year 2024 for South San ISD

From: Tony Kingman, Chief Financial Officer

Additional Presenters if Applicable:

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, 2024 and ending December 31, 2024, 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, 2024. 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 2023 for South San Antonio Independent School District.

Funding Budget Code and Amount: N/A

2024 CERTIFIED TOTALS

Property Count: 14,790

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ARB Approved Totals

7/20/2024

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Land		Value			
Homesite:		527,714,060			
Non Homesite:		728,209,982			
Ag Market:		15,053,624			
Timber Market:		0	Total Land	(+)	1,270,977,666
Improvement		Value			
Homesite:		1,429,432,932			
Non Homesite:		916,395,644	Total Improvements	(+)	2,345,828,576
Non Real		Count	Value		
Personal Property:	1,328		458,081,649		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 458,081,649
			Market Value	=	4,074,887,891
Ag	Non Exempt	Exempt			
Total Productivity Market:	15,053,624	0			
Ag Use:	140,960	0	Productivity Loss	(-)	14,912,664
Timber Use:	0	0	Appraised Value	=	4,059,975,227
Productivity Loss:	14,912,664	0	Homestead Cap	(-)	126,971,129
			23.231 Cap	(-)	7,157,169
			Assessed Value	=	3,925,846,929
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,237,286,268
			Net Taxable	=	2,688,560,661

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	40,435,297	11,865,998	27,234.38	27,234.38	271		
DPS	1,661,677	865,857	1,306.73	1,306.73	8		
OV65	505,182,300	97,393,574	142,542.41	148,963.63	3,439		
Total	547,279,274	110,125,429	171,083.52	177,504.74	3,718	Freeze Taxable	(-) 110,125,429
Tax Rate	1.1682000						
						Freeze Adjusted Taxable	= 2,578,435,232

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
30,292,363.90 = 2,578,435,232 * (1.1682000 / 100) + 171,083.52

Calculated Estimate of Market Value: 4,074,887,891
Calculated Estimate of Taxable Value: 2,688,560,661

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

2024 CERTIFIED TOTALS

Property Count: 14,790

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ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
CCF	1	0	0	0
CHODO	1	5,786,110	0	5,786,110
DP	275	0	2,172,218	2,172,218
DPS	8	0	0	0
DV1	16	0	92,520	92,520
DV1S	13	0	50,000	50,000
DV2	14	0	75,328	75,328
DV2S	6	0	44,014	44,014
DV3	23	0	218,000	218,000
DV3S	1	0	0	0
DV4	383	0	2,660,681	2,660,681
DV4S	69	0	486,268	486,268
DVHS	260	0	24,548,049	24,548,049
DVHSS	33	0	2,175,300	2,175,300
EX-XD	1	0	39,950	39,950
EX-XG	2	0	950,890	950,890
EX-XJ	7	0	25,639,156	25,639,156
EX-XU	6	0	871,970	871,970
EX-XV	366	0	416,304,428	416,304,428
EX-XV (Prorated)	2	0	93,659	93,659
EX366	162	0	169,322	169,322
HS	7,039	0	680,121,012	680,121,012
LIH	4	0	5,187,501	5,187,501
LVE	15	4,541,770	0	4,541,770
OV65	3,495	35,574,321	28,406,920	63,981,241
OV65S	48	528,982	415,207	944,189
PC	2	124,402	0	124,402
PPV	1	8,290	0	8,290
Totals		46,563,875	1,190,722,393	1,237,286,268

2024 CERTIFIED TOTALS

Property Count: 1,094

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Under ARB Review Totals

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Land		Value			
Homesite:		37,251,004			
Non Homesite:		49,135,797			
Ag Market:		5,222,210			
Timber Market:		0	Total Land	(+)	91,609,011
Improvement		Value			
Homesite:		107,555,630			
Non Homesite:		41,655,666	Total Improvements	(+)	149,211,296
Non Real		Count	Value		
Personal Property:	23		2,468,627		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					243,288,934
Ag		Non Exempt	Exempt		
Total Productivity Market:	5,222,210		0		
Ag Use:	73,770		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	5,148,440		0		238,140,494
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					228,786,354
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	26,327,868
				Net Taxable	=
					202,458,486

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,023,701	378,001	2,017.96	2,017.96	6			
OV65	14,740,497	4,458,133	14,927.06	14,927.06	85			
Total	15,764,198	4,836,134	16,945.02	16,945.02	91	Freeze Taxable	(-)	4,836,134
Tax Rate	1.1682000							
						Freeze Adjusted Taxable	=	197,622,352

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,325,569.34 = 197,622,352 * (1.1682000 / 100) + 16,945.02

Calculated Estimate of Market Value:	193,514,120
Calculated Estimate of Taxable Value:	165,403,552
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

Property Count: 1,094

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Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	7	0	58,900	58,900
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV3S	1	0	10,000	10,000
DV4	18	0	132,000	132,000
DVHS	7	0	798,878	798,878
EX366	4	0	4,201	4,201
HS	239	0	23,422,286	23,422,286
OV65	93	1,059,448	819,655	1,879,103
Totals		1,059,448	25,268,420	26,327,868

2024 CERTIFIED TOTALS

Property Count: 15,884

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Grand Totals

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Land		Value			
Homesite:		564,965,064			
Non Homesite:		777,345,779			
Ag Market:		20,275,834			
Timber Market:		0	Total Land	(+)	1,362,586,677
Improvement		Value			
Homesite:		1,536,988,562			
Non Homesite:		958,051,310	Total Improvements	(+)	2,495,039,872
Non Real		Count	Value		
Personal Property:	1,351		460,550,276		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					460,550,276
					4,318,176,825
Ag	Non Exempt	Exempt			
Total Productivity Market:	20,275,834	0			
Ag Use:	214,730	0	Productivity Loss	(-)	20,061,104
Timber Use:	0	0	Appraised Value	=	4,298,115,721
Productivity Loss:	20,061,104	0			
			Homestead Cap	(-)	131,492,852
			23.231 Cap	(-)	11,989,586
			Assessed Value	=	4,154,633,283
			Total Exemptions Amount	(-)	1,263,614,136
			(Breakdown on Next Page)		
			Net Taxable	=	2,891,019,147

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	41,458,998	12,243,999	29,252.34	29,252.34	277			
DPS	1,661,677	865,857	1,306.73	1,306.73	8			
OV65	519,922,797	101,851,707	157,469.47	163,890.69	3,524			
Total	563,043,472	114,961,563	188,028.54	194,449.76	3,809	Freeze Taxable	(-)	114,961,563
Tax Rate	1.1682000							
						Freeze Adjusted Taxable	=	2,776,057,584

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
32,617,933.24 = 2,776,057,584 * (1.1682000 / 100) + 188,028.54

Calculated Estimate of Market Value: 4,268,402,011
Calculated Estimate of Taxable Value: 2,853,964,213

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

2024 CERTIFIED TOTALS

Property Count: 15,884

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Grand Totals

7/20/2024

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Exemption Breakdown

Exemption	Count	Local	State	Total
CCF	1	0	0	0
CHODO	1	5,786,110	0	5,786,110
DP	282	0	2,231,118	2,231,118
DPS	8	0	0	0
DV1	17	0	97,520	97,520
DV1S	13	0	50,000	50,000
DV2	15	0	82,828	82,828
DV2S	6	0	44,014	44,014
DV3	24	0	228,000	228,000
DV3S	2	0	10,000	10,000
DV4	401	0	2,792,681	2,792,681
DV4S	69	0	486,268	486,268
DVHS	267	0	25,346,927	25,346,927
DVHSS	33	0	2,175,300	2,175,300
EX-XD	1	0	39,950	39,950
EX-XG	2	0	950,890	950,890
EX-XJ	7	0	25,639,156	25,639,156
EX-XU	6	0	871,970	871,970
EX-XV	366	0	416,304,428	416,304,428
EX-XV (Prorated)	2	0	93,659	93,659
EX366	166	0	173,523	173,523
HS	7,278	0	703,543,298	703,543,298
LIH	4	0	5,187,501	5,187,501
LVE	15	4,541,770	0	4,541,770
OV65	3,588	36,633,769	29,226,575	65,860,344
OV65S	48	528,982	415,207	944,189
PC	2	124,402	0	124,402
PPV	1	8,290	0	8,290
Totals		47,623,323	1,215,990,813	1,263,614,136

2024 CERTIFIED TOTALS

Property Count: 14,790

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ARB Approved Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,073	2,162.9043	\$26,315,605	\$1,926,513,542	\$1,026,886,320
B	MULTIFAMILY RESIDENCE	170	196.8891	\$14,176,080	\$199,623,249	\$198,385,756
C1	VACANT LOTS AND LAND TRACTS	628	447.5820	\$0	\$67,372,345	\$66,411,909
D1	QUALIFIED OPEN-SPACE LAND	31	707.2853	\$0	\$15,053,624	\$140,960
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$0	\$14,870	\$14,870
E	RURAL LAND, NON QUALIFIED OPE	62	342.2834	\$0	\$19,893,373	\$17,444,345
F1	COMMERCIAL REAL PROPERTY	533	982.8208	\$35,487,567	\$861,558,332	\$857,746,880
F2	INDUSTRIAL AND MANUFACTURIN	19	135.5944	\$1,264,745	\$51,428,023	\$51,337,313
J2	GAS DISTRIBUTION SYSTEM	1	0.5558	\$0	\$4,401	\$4,401
J4	TELEPHONE COMPANY (INCLUDI	3	0.5000	\$0	\$1,307,942	\$1,307,942
J5	RAILROAD	1		\$0	\$30,916,953	\$30,916,953
J7	CABLE TELEVISION COMPANY	3	0.7900	\$0	\$9,106,818	\$9,106,818
J8	OTHER TYPE OF UTILITY	1		\$0	\$54,234	\$54,234
L1	COMMERCIAL PERSONAL PROPE	1,029		\$1,893,230	\$253,550,926	\$253,472,799
L2	INDUSTRIAL AND MANUFACTURIN	25		\$0	\$107,824,704	\$107,824,704
M1	TANGIBLE OTHER PERSONAL, MOB	366		\$1,066,510	\$11,370,450	\$9,281,560
O	RESIDENTIAL INVENTORY	240	26.1810	\$1,667,240	\$9,576,870	\$9,062,877
S	SPECIAL INVENTORY TAX	73		\$6,272,500	\$49,160,020	\$49,160,020
X	TOTALLY EXEMPT PROPERTY	551	2,625.6271	\$1,787,230	\$460,557,215	\$0
Totals			7,629.0132	\$89,930,707	\$4,074,887,891	\$2,688,560,661

2024 CERTIFIED TOTALS

Property Count: 1,094

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Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	764	146.3988	\$4,001,300	\$137,658,124	\$106,691,181
B	MULTIFAMILY RESIDENCE	46	8.4537	\$2,312,510	\$8,676,586	\$8,622,396
C1	VACANT LOTS AND LAND TRACTS	92	86.7870	\$0	\$11,094,647	\$10,204,763
D1	QUALIFIED OPEN-SPACE LAND	11	302.3190	\$0	\$5,222,210	\$73,770
E	RURAL LAND, NON QUALIFIED OPE	10	33.9716	\$0	\$3,308,900	\$3,050,590
F1	COMMERCIAL REAL PROPERTY	117	81.5162	\$991,250	\$68,967,840	\$65,952,863
L1	COMMERCIAL PERSONAL PROPE	19		\$0	\$2,464,426	\$2,464,426
M1	TANGIBLE OTHER PERSONAL, MOB	11		\$115,830	\$338,080	\$272,390
O	RESIDENTIAL INVENTORY	26	3.3072	\$1,977,870	\$5,553,920	\$5,126,107
X	TOTALLY EXEMPT PROPERTY	4		\$0	\$4,201	\$0
Totals			662.7535	\$9,398,760	\$243,288,934	\$202,458,486

2024 CERTIFIED TOTALS

Property Count: 15,884

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Grand Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,837	2,309.3031	\$30,316,905	\$2,064,171,666	\$1,133,577,501
B	MULTIFAMILY RESIDENCE	216	205.3428	\$16,488,590	\$208,299,835	\$207,008,152
C1	VACANT LOTS AND LAND TRACTS	720	534.3690	\$0	\$78,466,992	\$76,616,672
D1	QUALIFIED OPEN-SPACE LAND	42	1,009.6043	\$0	\$20,275,834	\$214,730
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$0	\$14,870	\$14,870
E	RURAL LAND, NON QUALIFIED OPE	72	376.2550	\$0	\$23,202,273	\$20,494,935
F1	COMMERCIAL REAL PROPERTY	650	1,064.3370	\$36,478,817	\$930,526,172	\$923,699,743
F2	INDUSTRIAL AND MANUFACTURIN	19	135.5944	\$1,264,745	\$51,428,023	\$51,337,313
J2	GAS DISTRIBUTION SYSTEM	1	0.5558	\$0	\$4,401	\$4,401
J4	TELEPHONE COMPANY (INCLUDI	3	0.5000	\$0	\$1,307,942	\$1,307,942
J5	RAILROAD	1		\$0	\$30,916,953	\$30,916,953
J7	CABLE TELEVISION COMPANY	3	0.7900	\$0	\$9,106,818	\$9,106,818
J8	OTHER TYPE OF UTILITY	1		\$0	\$54,234	\$54,234
L1	COMMERCIAL PERSONAL PROPE	1,048		\$1,893,230	\$256,015,352	\$255,937,225
L2	INDUSTRIAL AND MANUFACTURIN	25		\$0	\$107,824,704	\$107,824,704
M1	TANGIBLE OTHER PERSONAL, MOB	377		\$1,182,340	\$11,708,530	\$9,553,950
O	RESIDENTIAL INVENTORY	266	29.4882	\$3,645,110	\$15,130,790	\$14,188,984
S	SPECIAL INVENTORY TAX	73		\$6,272,500	\$49,160,020	\$49,160,020
X	TOTALLY EXEMPT PROPERTY	555	2,625.6271	\$1,787,230	\$460,561,416	\$0
Totals			8,291.7667	\$99,329,467	\$4,318,176,825	\$2,891,019,147

2024 CERTIFIED TOTALS

Property Count: 15,884

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Effective Rate Assumption

7/20/2024

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New Value

TOTAL NEW VALUE MARKET:	\$99,329,467
TOTAL NEW VALUE TAXABLE:	\$88,019,037

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, re	9	2023 Market Value	\$1,955,450
EX366	HOUSE BILL 366	12	2023 Market Value	\$1,025,342
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,980,792

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	5	\$39,900
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	3	\$22,500
DV3	Disabled Veterans 50% - 69%	2	\$22,000
DV4	Disabled Veterans 70% - 100%	15	\$168,000
DVHS	Disabled Veteran Homestead	11	\$1,350,805
HS	HOMESTEAD	47	\$3,746,528
OV65	OVER 65	131	\$2,381,837
PARTIAL EXEMPTIONS VALUE LOSS		215	\$7,736,570
NEW EXEMPTIONS VALUE LOSS			\$10,717,362

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$10,717,362
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New Ag / Timber Exemptions**New Annexations****New Deannexations**

Count	Market Value	Taxable Value
1	\$15,620	\$15,620

Average Homestead Value**Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,183	\$182,852	\$115,696	\$67,156
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,172	\$182,826	\$115,653	\$67,173

2024 CERTIFIED TOTALS
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Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,094	\$243,288,934.00	\$165,408,152