



# City of San Antonio

## Agenda Memorandum

**File Number:** 15-4497

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**Agenda Item Number:** 23.

**Agenda Date:** 8/20/2015

**In Control:** City Council A Session

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**DEPARTMENT:** Office of Management and Budget

**DEPARTMENT HEAD:** Maria Villagomez

**COUNCIL DISTRICTS IMPACTED:** City Wide

### **SUBJECT:**

City Council Worksession on the Property Appraisal Process

### **SUMMARY:**

A presentation on the property appraisal process will be provided by the Bexar Appraisal District's Chief Appraiser, Michael Amezcua immediately following the City Council "A" Session.

### **BACKGROUND INFORMATION:**

The FY 2016 Proposed Budget was presented to the Mayor and City Council on August 6, 2015. The FY 2016 Proposed Budget reflects City Council policy direction and community priorities. The Budget decreases the City's property tax rate, increases funding to streets and sidewalks, and maintains public safety spending below 66% of the General Fund. Additionally, budgeted financial reserves are maintained at 15% of General Fund revenues. The budget proposal does not recommend any layoffs of uniform or civilian employees.

The Proposed Consolidated Annual Budget, comprised of all funds excluding transfers, totals \$2.5 billion. The General Fund budget is \$1.1 billion; restricted funds, including Aviation, Development Services, and Solid Waste, total \$780 million; and the FY 2016 Capital Budget is \$670 million.

Following the presentation of the proposed budget a series of City Council budget worksessions are scheduled from August 11 to September 9. At these sessions City staff will review the budget proposals with the Mayor and City Council in detail. The budget is scheduled to be adopted on September 10 for the City's fiscal year that begins on October 1.

**ISSUE:**

A budget worksession is scheduled immediately following the City Council “A” Session on Thursday, August 20, 2015. At this session, the City Council will be presented a briefing on the property appraisal process.

The Bexar Appraisal District is responsible for discovering, listing, and appraising all real and personal property for taxing entities within Bexar County including the City of San Antonio, independent school districts, emergency service districts, and other incorporated areas. Additionally, the District must apply qualifying exemptions and send out notices of value to property owners.

All property is valued as of January 1<sup>st</sup> of each year. On or about May 1<sup>st</sup>, a notice of value is sent to all property owners with information about the current appraised value and classification of the property. The owner may file a Notice of Protest if they do not agree with the Appraisal District’s noticed value. A protest is handled either informally at the district office or formally in front of the local Appraisal Review Board. There are additional remedies available if the property owner disagrees with the protest outcome. Most protests of valuation are determined by the appraisal district by the end of July. At this time, the roll is certified to the taxing entities at approximately 95% complete, with 100% certification occurring two to three months later. The City received the certified property tax roll from the Bexar Appraisal District in late July which reflected a 13.5% increase in property values as compared to the FY 2015 Adopted Budget.

**ALTERNATIVES:**

This item is a scheduled worksession for the FY 2016 Proposed Budget.

**FISCAL IMPACT:**

This presentation provides a briefing to the City Council on the property appraisal process. The FY 2016 Budget is scheduled to be adopted by City Council on September 10, 2015.

**RECOMMENDATION:**

This item is a worksession for discussion of the FY 2016 Proposed Budget and is for briefing purposes only.