



**COUNTY OF BEXAR
TEXAS**



**CITY OF SAN ANTONIO
TEXAS**

March 20, 2020

Governor Abbott
Office of the Governor
State Insurance Building
1100 San Jacinto
Austin, TX 78701

Dear Governor Abbott,

We know that you have put several measures in place to help the State and local governments deal with and manage the COVID-19 pandemic. We understand that as the situation develops there will likely be a need for further State initiatives to help local and regional entities better manage this crisis. Together, I, County Judge Nelson Wolff and Sergio "Chico" Rodriguez duly appointed County representative to the Bexar Appraisal District, **we are requesting that you consider an additional measure to suspend the requirement for Appraisal Districts to re-appraise property for tax year 2020, including market value and appraised value.** We believe this action can be taken pursuant to Texas Government Code Section 418.016(e).

Many Governors, County Judges and Mayors have placed restrictions to limit gatherings of people consistent with recommendations from the Center for Disease Control. Texas, Bexar County, and San Antonio are urging people not to gather in numbers of more than ten. This, along with other protective measures put in place, have directly impacted small and large businesses. As we all know this pandemic will have a tremendous impact on the regional and local economy and most importantly, on individuals.

This year, property values are expected to rise by 7% – 8%. In this evolving health crisis, we as government leaders, should be looking for ways to appropriately mitigate the severe economic impacts to every segment of our society. If we take a long-term view, the suspension of reappraisals mitigates the economic impact on our residents and facilitates recovery efforts in a way that does not call for direct expenditures from the State. Any increase in property taxes under these circumstances will be a burden for many homeowners who will find it increasingly difficult to pay their bills.

Additionally, with the increasingly restrictive measures being put in place to stem the tide of COVID-19 spread, it will be difficult, if not impossible, for appraisal districts to perform the statutory requirements to certify the appraisal roll for participating taxing units. These requirements include the following:

- the reappraisal of property for tax year 2020 (including market value and appraised value),
- the delivery of required notices of appraised value and other statutorily required notices, and for
- the filing of taxpayers' renditions, exemptions and other required filings,
- the filing, processing, and managing of taxpayer protests (including the conduct of hearings)
- the scheduling and conduct of the appraisal review board ("ARB") meetings

From an operational standpoint, the appraisal district's capacity will be significantly diminished by social distancing and employee absences related to COVID-19. Also, the protest process which forces citizens to interact with appraisal staff and one-another during the protest process will increase the risk of potential exposure and spread of the COVID-19 virus.

Please note that many ARB members are in the COVID-19 high risk group either by age or medical condition. Consequently, the ARB will be challenged in meeting the quorum and other requirements of the Texas Open Meetings Act. Public officials want to maintain transparency in their decision-making, but in-person public gatherings should be avoided. While we appreciate the efforts made by the State to address these challenges, further changes would be required to facilitate ARB activities.

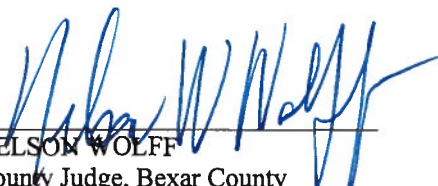
For these reasons we strongly recommend you suspend reappraisal activities statewide for 2020 (including market value and appraised value) with the following exceptions:

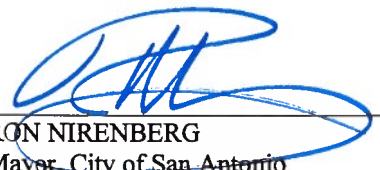
- applicable ownership updates,
- value added to the appraisal records due to new value, and
- exemptions being modified, added, or cancelled or in the case of reductions on value.


Of course, the suspension of reappraisal activity for 2020 will require further suspension or modification of other State laws that are impacted by reappraisal activity, such as the requirement of a Property Value Study for 2020. Working with ARBs, the State can map out the various other state law requirements that will need to be suspended or modified to facilitate suspension of 2020 reappraisals efforts.


We, as representatives of our communities, feel the suspension of reappraisal activity is a moral and ethical imperative to, first and foremost, preserve the health of our citizens and serve as a meaningful proactive initiative that will provide a small measure of financial stability for a public navigating a future that is uncertain.

Thank you for your attention.


NELSON WOLFF
County Judge, Bexar County


RON NIRENBERG
Mayor, City of San Antonio


SERGIO "CHICO" RODRIGUEZ
Precinct 1 Commissioner, Bexar County
Bexar County Representative to the Bexar
Appraisal District Board of Directors


COUNCILMAN ROBERTO C. TREVINO
District 1
City of San Antonio Representative to the
Bexar Appraisal District Board of Directors