

Introduction to Appraisal Districts

Bexar County Young Democrats

Authored by Stanley Casillas, Edited by Nico Kerr

What are appraisal districts and what is the Bexar Central Appraisal District?

An appraisal district in a county with a population of 75,000 or more is governed by a board of nine directors – in Bexar County known as Bexar Central Appraisal District. The board is composed of both appointed and elected directors. Five of the directors are to be appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03 of the Tax Code. Three directors are elected to a four year term by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director. The appraisal district decides how much your property is worth and your property taxes are based on that appraisal.

What are the taxing units?

Taxing units seem to relate to City Councils, Independent School Districts (ISDs), and [Special Districts](#). (ie. local governing bodies which are able to levy taxes).

What does the appraisal district do?

Report to the Comptroller, adopting a new budget if voting taxing units reject one, determining whether to remove members of the appraisal review board and determining whether to remove members of the appraisal review board, adhering to local government code requirements for purchasing and entering into contracts, providing advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determining the number of members of that advisory board, etc.

The elected positions

Elected Directors (3 Seats – Place 1, 2, and 3)

The inclusion of elected board members in appraisal districts located in more populous counties was introduced through Senate Bill 2 (2023) to enhance transparency, public participation, and oversight in the governance of appraisal districts. These directors are selected through a general election process and serve alongside appointed members.

Find a list of duties at: <https://www.sos.state.tx.us/elections/forms/pol-sub/2-68f.pdf>

Why should you care?

In a day and age where many are unsure that they will ever own property, it's crucial that we elect people aligned with the values of the Democratic Party to the appraisal district so that they keep our economy afloat and work hand in hand with the comptroller to keep property tax down along with the cost of living.



Bexar Central Appraisal District Organizational Chart

