

## Options for Offering Exemptions

### Assumptions:

Proposed Exemption Amount per home 25,000

Tax rate of .3518 per \$100 valuation for the next 10 years

Collection rate of 99.1%

Number of exemptions per 2021 Certified Roll Grand Totals

| CODE                               | EXEMPTION NAME                               | Current<br>Exemption<br>Amount | 2022<br>3 COUNTY TOTAL | OPTION 1   | OPTION 2       |
|------------------------------------|----------------------------------------------|--------------------------------|------------------------|------------|----------------|
|                                    | DP Disability                                | -                              | 5                      | Y          | Y              |
|                                    | DPS Disabled Surviving Spouse                | -                              | 1                      | Y          | Y              |
|                                    | DV1 Disabled Veteran 1                       | 5,000                          | 32                     |            |                |
|                                    | DV1S Disabled Veteran Surviving Spouse       | 5,000                          | 7                      |            |                |
|                                    | DV2 Disabled Veteran 2                       | 7,500                          | 29                     |            |                |
|                                    | DV2S Disabled Veteran 2 Surviving Spouse     | 7,500                          | 3                      |            |                |
|                                    | DV3 Disabled Veteran 3                       | 10,000                         | 50                     |            |                |
|                                    | DV3S Disabled Veteran 3 Surviving Spouse     | 10,000                         | 1                      |            |                |
|                                    | DV4 Disabled Veteran 4                       | 12,000                         | 194                    |            |                |
|                                    | DV4S Disabled Veteran 4 Surviving Spouse     | 12,000                         | 23                     |            |                |
|                                    | DVHS 100% Disabled Veterans                  | 100%                           | 156                    |            |                |
|                                    | DVHSS 100% Disabled Veteran Surviving Spouse | 100%                           | 10                     |            |                |
|                                    | EX-XG Barn used for Sheltering Cats          |                                | 3                      |            |                |
|                                    | EX-XV Other Exemptions (note a)              |                                | 44                     |            |                |
|                                    | EX366 HB 366 Exempt                          |                                | 31                     |            |                |
|                                    | HS Homestead                                 | 5,000                          | 3046                   |            |                |
|                                    | LVE Leased Vehicle                           |                                | 17                     |            |                |
|                                    | OV65 Over 65                                 | 20,000                         | 1342                   |            | Y              |
|                                    | OV 65S Over 65 Surviving spouse              | -                              | 17                     |            | Y              |
|                                    | PPV Personal Property Vehicle                | -                              | 2                      |            |                |
| Total Homesteads Included          |                                              |                                |                        | 6          | 1365           |
| Per homestead tax savings per year |                                              |                                |                        | \$ 87      | \$ 87          |
| TOTAL 10 YEAR LOST REVENUE         |                                              |                                |                        | \$ (5,230) | \$ (1,189,713) |
| Certified Property Count FY2022    |                                              |                                |                        |            |                |
| Bexar                              |                                              |                                |                        |            | 2998           |
| Kendall                            |                                              |                                |                        |            | 884            |
| Comal                              |                                              |                                |                        |            | 877            |
| Total Properties                   |                                              |                                |                        |            | 4759           |

### TAX EXEMPTION-10 year impact table

[illegible]

### TAX EXEMPTION-10 year impact table

[illegible]

## Options for Offering Property Tax Freezes

### Assumptions:

Based on FY 2022 average homestead value with a 5% annual increase in the appraised value

Tax rate of .3518 per \$100 valuation for the next 10 years

Collection rate of 99.1%

Number of exemptions per 2021 Certified Rolls Grand Totals

| CODE             | EXEMPTION NAME                               | Current<br>Exemption<br>Amount | 2022<br>3 COUNTY TOTAL | OPTION 1 | OPTION 2 |
|------------------|----------------------------------------------|--------------------------------|------------------------|----------|----------|
|                  | DP Disability                                | -                              | 5                      | Y        | Y        |
|                  | DPS Disabled Surviving Spouse                | -                              | 1                      | Y        | Y        |
|                  | DV1 Disabled Veteran 1                       | 5,000                          | 32                     |          |          |
|                  | DV1S Disabled Veteran Surviving Spouse       | 5,000                          | 7                      |          |          |
|                  | DV2 Disabled Veteran 2                       | 7,500                          | 29                     |          |          |
|                  | DV2S Disabled Veteran 2 Surviving Spouse     | 7,500                          | 3                      |          |          |
|                  | DV3 Disabled Veteran 3                       | 10,000                         | 50                     |          |          |
|                  | DV3S Disabled Veteran 3 Surviving Spouse     | 10,000                         | 1                      |          |          |
|                  | DV4 Disabled Veteran 4                       | 12,000                         | 194                    |          |          |
|                  | DV4S Disabled Veteran 4 Surviving Spouse     | 12,000                         | 23                     |          |          |
|                  | DVHS 100% Disabled Veterans                  | 100%                           | 156                    |          |          |
|                  | DVHSS 100% Disabled Veteran Surviving Spouse | 100%                           | 10                     |          |          |
|                  | EX-XG Barn used for Sheltering Cats          |                                | 3                      |          |          |
|                  | EX-XV Other Exemptions (note a)              |                                | 44                     |          |          |
|                  | EX366 HB 366 Exempt                          |                                | 31                     |          |          |
|                  | HS Homestead                                 | 5,000                          | 3046                   |          |          |
|                  | LVE Leased Vehicle                           |                                | 17                     |          |          |
|                  | OV65 Over 65                                 | 20,000                         | 1342                   |          | Y        |
|                  | OV 65S Over 65 Surviving spouse              |                                | 17                     |          | Y        |
|                  | PPV Personal Property Vehicle                |                                | 2                      |          |          |
| Total Exemptions |                                              |                                |                        | 6        | 1365     |

TOTAL 10 YEAR LOST REVENUE \$ (35,919) \$ (8,171,560)

% of homesteads with over 65 exemption 28.56%  
Granted Exemptions as % of Total Taxable value 7.8%

### Certified Property Count FY2022

|                  |      |
|------------------|------|
| Bexar            | 2998 |
| Kendall          | 884  |
| Comal            | 877  |
| Total Properties | 4759 |

### \*Options

Option 1 Calculates the cumulative 10-year lost revenue on tax freezes to the current known homesteads that qualify as disabled.

Option 2 Calculates the cumulative 10-year lost revenue on tax freezes to the current known homesteads qualifying as Over 65 or disabled

note a Other Exemptions include public property, religious organizations, charitable organizations nad other property not reported elsewhere

note b Exemption on income producing tangible personal property of less than \$500 in value

# TAX FREEZE-10 year impact table

| *Option # <b>1</b>                      |  |          |          |          |          |          |          |          |          |          |          |          |               |
|-----------------------------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|
|                                         |  | 2022     | 2023     | 2024     | 2025     | 2026     | 2027     | 2028     | 2029     | 2030     | 2031     | 2032     | 10 Year Total |
| Frozen Average Homestead Value          |  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 535,467  | 5,890,137     |
| Average Homestead with 5% Annual Growth |  | 535,467  | 562,240  | 590,352  | 619,870  | 650,863  | 683,407  | 717,577  | 753,456  | 791,129  | 830,685  | 872,219  | 7,607,266     |
| Tax Rate per \$100 valuation            |  | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800 | 0.351800      |
| Collection rate                         |  | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99     | 0.99          |
| Disability                              |  | -        | (467)    | (957)    | (1,471)  | (2,012)  | (2,579)  | (3,174)  | (3,800)  | (4,457)  | (5,146)  | (5,870)  | (29,932)      |
| Disabled Surviving Spouse               |  | -        | (93)     | (191)    | (294)    | (402)    | (516)    | (635)    | (760)    | (891)    | (1,029)  | (1,174)  | (5,986)       |
| Disabled Veteran 1                      |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran Surviving Spouse       |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 2                      |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 2 Surviving Spouse     |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 3                      |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 3 Surviving Spouse     |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 4                      |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Disabled Veteran 4 Surviving Spouse     |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| 100% Disabled Veterans                  |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| 100% Disabled Veteran Surviving Spouse  |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Barn used for Sheltering Cats           |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Other Exemptions (note a)               |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| HB 366 Exempt                           |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Homestead                               |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Leased Vehicle                          |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Over 65                                 |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Over 65 Surviving spouse                |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| Personal Property Vehicle               |  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             |
| TOTAL LOST REVENUE                      |  | -        | (560)    | (1,148)  | (1,766)  | (2,414)  | (3,095)  | (3,809)  | (4,560)  | (5,348)  | (6,175)  | (7,044)  | (35,919)      |
| Number of Homesteads in option          |  | 6        |          |          |          |          |          |          |          |          |          |          |               |
| Savings Per Household                   |  |          | (93)     | (191)    | (294)    | (402)    | (516)    | (635)    | (760)    | (891)    | (1,029)  | (1,174)  | (5,986)       |
| Tax Rate Impact (per \$100 valuation)   |  |          | 0.0000   | -0.0001  | -0.0001  | -0.0001  | -0.0002  | -0.0002  | -0.0003  | -0.0003  | -0.0003  | -0.0004  | -0.0020       |

# TAX FREEZE-10 year impact table

| *Option # 2                             |  |          |           |           |           |           |           |           |             |             |             |             |               |
|-----------------------------------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|---------------|
|                                         |  | 2022     | 2023      | 2024      | 2025      | 2026      | 2027      | 2028      | 2029        | 2030        | 2031        | 2032        | 10 Year Total |
| Frozen Average Homestead Value          |  | 535,467  | 535,467   | 535,467   | 535,467   | 535,467   | 535,467   | 535,467   | 535,467     | 535,467     | 535,467     | 535,467     | 5,890,137     |
| Average Homestead with 5% Annual Growth |  | 535,467  | 562,240   | 590,352   | 619,870   | 650,863   | 683,407   | 717,577   | 753,456     | 791,129     | 830,685     | 872,219     | 7,607,266     |
| Tax Rate per \$100 valuation            |  | 0.351800 | 0.351800  | 0.351800  | 0.351800  | 0.351800  | 0.351800  | 0.351800  | 0.351800    | 0.351800    | 0.351800    | 0.351800    | 0.351800      |
| Collection rate                         |  | 0.99     | 0.99      | 0.99      | 0.99      | 0.99      | 0.99      | 0.99      | 0.99        | 0.99        | 0.99        | 0.99        | 0.99          |
| Disability                              |  | -        | (467)     | (957)     | (1,471)   | (2,012)   | (2,579)   | (3,174)   | (3,800)     | (4,457)     | (5,146)     | (5,870)     | (29,932)      |
| Disabled Surviving Spouse               |  | -        | (93)      | (191)     | (294)     | (402)     | (516)     | (635)     | (760)       | (891)       | (1,029)     | (1,174)     | (5,986)       |
| Disabled Veteran 1                      |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran Surviving Spouse       |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 2                      |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 2 Surviving Spouse     |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 3                      |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 3 Surviving Spouse     |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 4                      |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Disabled Veteran 4 Surviving Spouse     |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| 100% Disabled Veterans                  |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| 100% Disabled Veteran Surviving Spouse  |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Barn used for Sheltering Cats           |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Other Exemptions (note a)               |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| HB 366 Exempt                           |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Homestead                               |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Leased Vehicle                          |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| Over 65                                 |  | -        | (125,264) | (256,790) | (394,893) | (539,902) | (692,160) | (852,032) | (1,019,897) | (1,196,155) | (1,381,227) | (1,575,551) | (8,033,871)   |
| Over 65 Surviving spouse                |  | -        | (1,587)   | (3,253)   | (5,002)   | (6,839)   | (8,768)   | (10,793)  | (12,920)    | (15,152)    | (17,497)    | (19,959)    | (101,770)     |
| Personal Property Vehicle               |  | -        | -         | -         | -         | -         | -         | -         | -           | -           | -           | -           | -             |
| TOTAL LOST REVENUE                      |  | -        | (127,410) | (261,191) | (401,661) | (549,155) | (704,023) | (866,634) | (1,037,376) | (1,216,656) | (1,404,899) | (1,602,554) | (8,171,560)   |
| Number of Homesteads in option          |  | 1365     |           |           |           |           |           |           |             |             |             |             |               |
| Savings Per Household                   |  |          | (93)      | (191)     | (294)     | (402)     | (516)     | (635)     | (760)       | (891)       | (1,029)     | (1,174)     | (5,986)       |
| Tax Rate Impact (per \$100 valuation)   |  |          | -0.0072   | -0.0147   | -0.0227   | -0.0310   | -0.0397   | -0.0489   | -0.0585     | -0.0686     | -0.0792     | -0.0904     | -0.4609       |