



Reappraisal Plan  
Tax Years 2019 & 2020

Approved by the Board of Directors  
August 20, 2018

Amendment approved by the Board of Directors  
September 16, 2019

## Executive Summary

Fort Bend Central Appraisal District (District) has prepared and published this Biennial Reappraisal Plan to provide the Property Tax Division of the Texas Comptroller of Public Accounts and the taxing jurisdictions in Fort Bend County, as well as property owners and any interested person or organization with a comprehensive description of the District's responsibilities and activities required by law.

Prior to 1979 Texas residents were facing a chronic and growing problem of inequitable and unfair taxation. The Texas Constitution required property owners to pay property taxes, with the exception of government, schools, non-profits and other properties exempted by federal law; however, each taxing agency had its own independent tax office, each following its own standards and local practices. It was common to have properties appraised at different values with no uniformity between taxing entities.

In 1979 the 66th Texas Legislature passed Senate Bill 621 which required that a centralized agency be established in each county for the purpose of appraising property for ad valorem taxation (according to value) purposes. These agencies, called Central Appraisal Districts consolidated the appraisal function of all taxing units into one office in each county and were organized to ensure that property taxation was fair and equitable, as well as accurate.

The District is a political subdivision of the State of Texas created on January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the District. A five-member Board of Directors constitutes the District's governing body. The Fort Bend County Assessor/Collector serves as a non-voting member. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District.

The District appraises all property in the county, unless exempt by State or Federal Statute. Individual taxing units use those values to calculate tax liabilities in their jurisdiction. Each appraisal district is headed by a chief appraiser who manages staff, prepares budgets, administers applications for exemptions and oversees the day-to-day District operations. The State of Texas Comptroller Tax Code prescribes appraisal standards and appeal procedures and ensures regular review of each appraisal District by a state agency.

The District endeavors to function as accurately, fairly, and efficiently as possible. The Texas Comptroller's Property Tax Assistance Division conducts a performance audit of our appraisal efforts, to determine accuracy and equity. To ensure that the District remains financially responsible and sound, independent auditors conduct financial audits yearly.

The District appraises all of the property within Fort Bend County. The county covers an area of approximately 873 square miles and has 359,078 tax accounts as of July 20, 2018.

The District is responsible for local property tax appraisal and exemption administration for 209 jurisdictions or taxing units in the county. These jurisdictions are located in Appendix A.

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## **Section 1. INTRODUCTION**

### **General Overview of Tax Code Requirement**

Passage of Senate Bill 1652 in 2005 amended the Texas Property Tax Code (TPTC) to require each appraisal District to prepare a biennial reappraisal plan. The following details the Tax Code requirements.

### **The Written Plan**

Section 6.05, TPTC, is amended by adding Subsection (i) to read as follows:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal District shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the District according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan.

Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time and place of the hearing.

Not later than September 15 of each even numbered year, the board shall complete its hearing, make any amendments, and by resolution finally approve the plan.

Copies of the approved Plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the comptroller within 60 days of the approval date.

### **Plan for Periodic Reappraisal**

Subsections (a) and (b), Section 25.18, TPTC, are amended to read as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).

(b) The Plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

- (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
- (2) identifying and updating relevant characteristics of each property in the appraisal records;
- (3) defining market areas in the district;
- (4) identifying property characteristics that affect property value in each market area, including:
  - (A) the location and market area of the property;
  - (B) physical attributes of the property, such as size, age, and condition;
  - (C) legal and economic attributes; and
  - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments; ordinances, or legal restrictions;
- (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) reviewing the appraisal results to determine value.

## **Plan Review, Amendments and Alterations**

The Board of Directors, acting upon a request from the Chief Appraiser, may review, amend or alter this plan at the beginning of plan year two, if:

- 1) the Chief Appraiser's request is made during a public Board of Directors meeting and is properly listed on the agenda for the Board meeting; and
- 2) the Chief Appraiser identifies the portion of the plan to be altered or amended and substantiates the need to alter or amend the plan.
- 3) Reappraisal of Property Damaged in Disaster Area (Section 23.02).

## **Calendar Amendments and Alterations**

The Chief Appraiser is authorized to administratively amend or alter the 2018-2019/2019-2020 Calendar of Key Events, shown in Appendix B, as he deems necessary. Calendar changes can be made periodically and will not be considered as alterations or amendments to the plan and do not require action by the Board of Directors.

## **Revaluation Decision**

The District, by policy, adopted by the Board of Directors, reappraises all property each year. The appraisal year is a complete appraisal of all properties. Tax years 2019 and 2020 are both appraisal years.

Appraised, assessed, and taxable values shall be determined as of January 1, as required by the Constitution and statutes of the State of Texas.

## **Section 2. Performance Analysis**

Each tax year, the previous tax year's equalized values are analyzed with ratio studies and/or comparison reports to determine overall appraisal accuracy and appraisal uniformity. Additional reports are conducted using state property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers. Mean, median, and weighted mean ratios along with standard deviation, coefficient of dispersion, coefficient of variation and price-related differential are calculated for properties in each reporting category by neighborhood or market area to measure the level of appraisal.

### **Ratio Study Results**

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market prices. In a ratio study, market values (value in exchange) are typically represented with a range of sale prices. Independent and expert appraisals may also be used to represent market values in a ratio study.

If there are not enough instances of market sales to provide a large enough sample, independent appraisals can be used as indicators of market value. This can be particularly useful for commercial or industrial real property for which sales are limited.

In addition, appraisal ratio studies can be used for properties statutorily not assessed (taxed) at market value, but reflective of a use-value requirement. Examples of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by constitutionally authorized legislative statutes (affordable housing) or, agricultural lands to be appraised on the basis of productivity value.

### **Appraisal Accuracy and Uniformity**

Data Modelers perform ratio studies and comparative analysis. Ratio studies are conducted on properties located within defined neighborhoods or market areas. The sales ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal, market influences and factors for the neighborhood.

This information is the basis for updating property valuation for the area of property to be appraised. Appraisers, in many cases, may conduct field inspections to confirm the accuracy of the property descriptions at the time of sale for this study.

This inspection is to ensure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale.

Property inspections are also performed to discover if property characteristics changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale;



not after a subsequent or substantial change was made to the property after the negotiation and agreement to price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the District.

## **Existing Practices**

Existing appraisal practices are reviewed annually to identify any changes with requirement techniques to keep practices current.

## **Information Systems**

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and Appraisal status. Legislative changes are scheduled for completion and testing. Refer to the incorporated budget for information systems upgrades. Reserve funds are also used when required due to rapid changes in available technology and unfunded state mandates.

## **Maps and Data**

Maps are maintained in an electronic format called a Geographical Information System (GIS). The data is made available to staff and the public through the web as well as an intranet site.

A number of projects to enhance GIS for 2019, including upgrades for software to improve overlays are scheduled and budgeted. Pictometry aerial obliques and aerial photos are used. Currently aeriels are flown yearly, as close to January 1 as weather conditions and yearly ground cover permit.

## **Staff Education and Training**

All appraisal District employees that perform appraisal work are subject to the provisions of the Property Tax Professional Certification Act and must be duly registered with the Texas Department of Licensing & Regulation (TDLR). This agency is responsible for ensuring appraisers are professional, knowledgeable, competent and ethical. This is accomplished through a statewide program of registration, education, experience, testing and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Upon registration, appraisers registered with the TDLR have up to five years to take a series of appraisal courses and exams in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent two-year period after certification, appraisers must complete an additional 30 hours of continuing education. Failure to meet these minimum standards will result in the removal of the employee's certification and appraisal position.

Additionally, all appraisal personnel receive extensive training in the data gathering and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection. Senior personnel provide on-the-job data collection training in the office and in the field. Managers meet regularly

with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

## **Mass Appraisal System**

Computer Assisted Mass Appraisal (CAMA) system revisions are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required. Chapter 23 of the Texas Property Tax Code contains statutes dealing with appraisal methods and procedures. Section 23.01 was amended in 1997 to specify that appraisal districts are required to comply with the mass appraisal standards of USPAP (Standards 5 & 6) when the appraised value of a property is established using mass appraisal techniques.

The following sections detail the CAMA mass appraisal procedures as they relate to the 2019 and 2020 tax years.

## Section 3. Analysis of Available Resources

### Staffing

Staffing and budget requirements for tax year 2019 are detailed in the 2018-2019 appraisal District budget, as adopted by the board of directors. A fiscal year 2019 budget is attached to the written biennial plan. This Appraisal Plan reflects the available staffing in tax year 2019 and the anticipated staffing for tax year 2020. Staffing will impact the cycle of real property inspection and personal property on-site review that can be accomplished in the 2019-2020 time period.

The Office of the Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating, and controlling of District operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include land, commercial, residential, and business personal property.

The chief appraiser, who is the chief executive officer of the appraisal District, manages the District. All District employees report to the chief appraiser through their immediate supervisor. The District is further subdivided into six categories. The District's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulation.

The appraisal district staff consists of the following employees:

- 41—Employees with RPA*
- 26—Employees working towards RPA*
- 31—Residential Appraisers*
- 11—Commercial Appraisers*
- 8—Personal Property Appraisers*
- 6—Land Appraisers*
- 9—Customer Service*
- 3—GIS Staff*
- 3—IT/IS Staff*
- 46—Support Staff*
- 6—Admin*
- 1—Liaison Officer*

Hugh Landrum & Associates (Engineering Firm)

\*\*\*Temporary Part-Time help hired as needed for the Appraisal Review Board

## **Real Property Valuation**

Revisions to cost models, income models, and market models are specified, updated and tested each tax year.

Cost schedules are tested with market data (sales) to ensure that the appraisal District is in compliance with Section 23.011 of the Texas Property Tax Code. Replacement cost new tables and depreciation tables are tested for accuracy and uniformity using ratio study results. These results are compared with cost data from recognized industry sources, such as Marshall & Swift.

Land values are updated using current market data (sales) and then tested with ratio study tools. Land to building ratios are reviewed when sufficient sales indicate a consistent ratio to use with similar parcels for a current land value.

Land may be valued by different units of measure such as per acre, square foot, per lot, and front foot.

Income, expense, and occupancy data is updated in the income models for each market area. Cap rate studies are completed using current sales data, local and regional surveys, publications and information received in the prior year's hearings process. Typically, apartments and hotels are valued by the income approach. The resulting models are tested using ratio study tools.

## **Personal Property Valuation**

The Business Personal Property Appraisal department is responsible for developing the uniform and equal market value of all business personal property located in Fort Bend County. The department consists of appraisers and support staff. The District contracts with an independent appraisal company, Hugh Landrum & Associates (HLA) which values the Business Industrial, Minerals & Utility properties within Fort Bend County.

Standard Industrial Classification (SIC) codes are used as the basis for classification of business personal property accounts.

Personal Property is appraised using original cost less depreciation. Each year the depreciation schedule is adjusted to reflect the loss in value over time. Depreciation is calculated on the age life method using typical economic and depreciation rates. Schedules are used for furniture and fixtures, office equipment, machinery and equipment, computers, main frames and vehicles. Final values may be based on The District's depreciation schedules, which are actual rendered depreciated cost, or thru field inspections.

There are many value guides used to estimate values for vehicles, aircraft, trailers and specialty equipment. Confidential renditions filed by property owners may contain sales information that is also used for comparison and valuation purposes. Valuation procedures are reviewed, modified and tested as needed.

## Notice Process

The form for 25.19 appraisal notices is reviewed and edited for updates and changes signed off on by appraisal District management. Updates include the latest copy of the Comptroller's *Taxpayer Rights*, the Appraisal Review Board's Rules and Procedures, and a protest form with instructions. Changes made by the Legislature are implemented as established by law.

Recent legislative changes require the Chief Appraiser to send appraisal notices of appraised values on single-family residential homesteads by April 1<sup>st</sup>, or as soon thereafter as practicable. All other property types are mailed by April 15<sup>th</sup>, or as soon thereafter as practicable.

An appraisal notice is mailed if the appraised value changes from the preceding year, the property is physically inspected, the owner or agent requested a notice, the ownership changed from the preceding year, or the property is rendered.

## Hearing Process

Protest hearing scheduling for informal and formal Appraisal Review Board (ARB) hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal District ARB hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested to ensure compliance with Section 41.67 of the Texas Property Tax Code.

The Formal Hearing Procedures adopted by the ARB govern their hearing process. The procedures are mailed to each owner or agent protesting a property and are available to the public at any time.

## Data Collection Requirements by Tax Year

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each year include collection of building permits for new construction, demolition and remodeling, inspection of problematic market areas, and inspection of the universe of properties, occupancy permits, vehicle registration, new sales tax permits, and various outside sources of relevant data.

## Inspection of Universe of Properties

The International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be inspected on a cycle of four to six years. Section 25.18 (b) of the Texas Property Tax Code states that "the plan shall provide for Appraisal of all real property in the District at least once every three years". The District's policy is to reappraise all real property each year and to physically inspect each real parcel at least once every three years. The annual inspection requirements for tax years 2019 and 2020 are identified in the residential, commercial and land appraisal manuals.

Section 3.3.5 of the *Standard on Mass Appraisal of Real Property* (The International Association of Assessing Officers, 2002) states:

Jurisdictions may employ a set of digital image technology tools to replace a route cyclical field inspection with a computer assisted office review. This tool set should include:

- a) High-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified, updated at least every 6 years).
- b) Orthophoto images (minimum 6” pixel resolution in urban/suburban and 12” pixel resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).
- c) Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6” pixel resolution in urban/suburban and 12” pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

## **Field or Office Verification of Sales**

Sales information must be verified, and property characteristic data captured at the time of sale. The sales ratio tools require that the property that sold must equal the property appraised in order for the statistical analysis results to be valid.

Sales are verified through multiple avenues to acquire a sales price through outside sources, such as appraisers, real estate professionals, buyers and sellers. Deeds are reviewed for total consideration and market data letters are mailed to buyers and sellers.

## **Pilot Study by Tax Year**

New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted each tax year. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with *Uniform Standards of Professional Appraisal Practice* (USPAP), Standards 5 & 6 Valuation by Tax Year.

Valuation for each tax year uses market analysis of comparable sales, locally tested cost data and market-area-specific income and expense data. Valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards used are those established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are updated each Appraisal year.

## **Inspection of Problematic Market Areas**

Real property market areas, by property classification, are tested for: low or high protest volumes; low or high sales ratios; or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field or office reviews are assigned to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation is verified, and neighborhood clusters are identified.

## **Section 4. Residential Real Property**

### **Identifying Properties to Be Appraised**

Residential properties are identified for appraisal as part of the appraiser's regular assignment through building permits, sales information obtained from various sources, deed information, sewer permits, new electrical hook-ups, information received from property owners, information from news articles, photographs, maps, aerial photos and other sources.

All residential properties are scheduled for inspection on a regular basis. Inspections of residential properties can create changes to characteristics of a property such as additions, condition and other such changes. These changes will be recorded in the CAMA system and impact the results of ratio studies that will determine the reappraised value of the property.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through the inspection process, sales data, permits, deed information, owner descriptions, maps, surveys and aerial photos. Subject property data is verified through previous existing records and through published reports. Each inspection an appraiser does is recorded on an appraisal card with required characteristics for residential real property such as, class, size, age, condition topography, access, construction style, roof style, bed/bath count, fireplaces, swimming pools, spas, and out-buildings.

### **Defining Market Areas in the District**

Market areas for residential properties tend to be localized within certain boundaries, like a subdivision or other geographic areas. Information from local builders and developers, realtors, appraisers, research centers and sales data are used to help define market areas.

Currently there are four market areas that have been identified that cover the entire District. The market areas are comprised of multiple neighborhoods. The number of neighborhoods changes each year depending on new sales information. Improvement or land modifiers within each market area or neighborhood are used to refine appraised values within each. The current market area map is shown in each department area. The four market areas are based on school Districts within Fort Bend County.



## **Identifying characteristics that affect property value**

The appraiser identifies and updates relevant characteristics through the inspection process, sales data, permits, deed information, owner descriptions, maps, surveys and aerial photos. Subject property data is verified through previous existing records and through published reports. Each inspection an appraiser does is recorded with required characteristics for residential real property such as, class, size, age, condition topography, access, construction style, roof style, bed/bath count, fireplaces, swimming pools, spas, and out-buildings.

## **Developing an Appraisal Approach**

Residential valuation is conducted by neighborhood and market area analysis. Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area or neighborhood. Market sales indicate the effects of these market forces and are interpreted by the appraiser into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal. Cost and Market Approaches to estimate value are the basic techniques utilized to interpret these sales.

All residential parcels in the District are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system (models) using a comparative unit method. The District's residential cost schedules are developed from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be indexed for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales.

Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market. Characteristics such as year built, size, construction type, condition, and a classing system that groups improvements into similar groups of construction style and quality aid in comparing like properties.

The income approach is seldom used in single-family residential properties due to limited income information. Usually there is sufficient sales and cost information that results in a much more accurate market value.

## **Valuation and Statistical Analysis (Model Calibration)**

Residential parcels in the District are valued from building class pricing schedules. The District's base building class schedules have been developed to reflect the county's local residential market. The schedules are developed in a manner similar to the comparative unit method. Value is estimated in terms of dollars per unit of area as it generally relates to comparable properties. A review of the residential base building class

schedules is performed periodically by comparing comparable building class schedules to the corresponding cost table in Marshall & Swift, a nationally recognized cost estimator. The District then calibrates the residential improvement values at the neighborhood level to arrive at equitable market values.

In aging neighborhoods, where homes have been maintained at various levels of ongoing maintenance, an effective age adjustment may be applied by the appraiser. Please refer to the effective age definition as found in the most current issue of Marshall & Swift *Residential Cost Handbook*.

The District recognizes all three approaches to value and considers the cost approach as an acceptable method. However, for residential property the District places primary emphasis *on* the market approach as it is the most viable and accurate indicator due to it being the approach that replicates the actions of both buyers and sellers.

## **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## **Identifying and Updating Relevant Characteristics**

Characteristics of each property are identified and updated from applications filed each year, plats and other deed records filed and by field review. Improved properties are updated as all residential property under the residential section above.

## **Developing an Appraisal Approach**

The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhoods. Specific land influences are considered, where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size, and topography.

Builders and land developers have assisted the District in providing information to determine that an adjustment to the market value of residential lots based on cost to establish the inventory value. A parcel with a completed improvement on January 1 meeting the above criteria is also considered and the improvement value is valued based on the cost of the inventory at that trade level. These adjustments reflect a unit value that is considered the value that a unit would sell to a purchaser that would continue the business as defined by the Property Tax Code, Section 23.12.

## **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## **Section 5. Multifamily Residential Property**

### **Identifying Properties to Be Appraised**

Appraisers identify multifamily residential properties as part of their regular assignment through building permits, sales information obtained from various sources, deed information, sewer permits, new electrical hook-ups, information received from property owners, information from news articles, new sales tax permits, photographs, maps, aerial photos, and other sources.

Coding within a CAMA system provides different means of accessing records of a particular improvement type along with characteristics of the property for analysis and identifying.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through the inspection process, sales data, permits, deed information, owner descriptions, maps, surveys and aerial photos. Subject property data is verified through previous existing records and through published reports.

### **Developing an Appraisal Approach**

Among the three approaches to value, multifamily residential properties are most commonly appraised using income models. Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market. Cost and sales approaches are used to test the income models on an annual basis.

### **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## Section 6. Special Appraisal Provisions

### Appraisal of Residential Homesteads

Article VIII, Sec. 1 (i) of the Texas Constitution allows the legislature to limit the annual percentage increase in the appraised value of residence homestead to 10% under certain conditions. This limitation is commonly referred to as a Homestead “Capped Value”. Section 23.23 of the Tax Code defines the cap on increases in value. The limited value begins in the second year the property qualifies for a residential homestead exemption.

The appraised value of a qualified residence homestead will be the **lesser** of:

- 1) The market value; or
- 2) The preceding year's appraisal value;
  - a. 10 percent of the appraised value of the property for the preceding tax year;
  - b. The appraised value of the property for the preceding tax year; and
  - c. The market value of all new improvements to the property.

### Highest and Best Use

Texas Property Tax Code Section 23.01(d): “The market value of a residence homestead shall be determined solely on the basis of the property’s value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.”

## **Section 7. Commercial Real Property**

### **Identifying Properties to Be Appraised**

Commercial properties are identified as part of the appraiser's regular assignment through building permits, sales information obtained from various sources, deed information, sewer permits, new electrical hook-ups, information received from property owners, information from news articles, new sales tax permits, photographs, maps, surveys, aerial photos, and other sources.

Coding within a CAMA system provides different means of accessing records of a particular improvement type along with characteristics of the property for analysis and identifying. Inspections of commercial properties can create changes to characteristics of a property such as additions, condition and other such changes. These will be recorded in the CAMA system and impact the results of ratio studies and other approaches to value to determine the reappraised value of properties.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through the inspection process, sales data, permits, deed information, owner descriptions, maps, and aerial photos. Subject property data is verified through previous existing records and through published reports.

Each inspection an appraiser does is recorded on an appraisal card with required characteristics for commercial property such as class, size, age, condition, topography, access, wall height, roof style, parking covering, light poles and other external buildings.

### **Identifying characteristics that affect property value**

Each inspection an appraiser does is recorded on an appraisal card with required characteristics for commercial property such as class, size, age, condition, topography, access, wall height, roof style, parking covering, light poles and other external buildings.

### **Defining Market Areas in the District**

Market areas for commercial properties tend to be school Districts or cities. Information from local builders and developers, realtors, appraisers, research centers and sales data are used to help define market areas.

### **Developing an Appraisal Approach**

Three approaches to value commercial properties are cost, income and market methods. The cost method is the most reliable appraisal method. This method is based on replacement/reproduction cost new less depreciation. When income or sales data is available, those appraisal models are also to be used.

Marshall & Swift Commercial Estimator is used extensively for commercial improvement types. Limited sales and income models are also utilized.

## **Comparison and Review:**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review.

## **Income Approach**

Value is the estimated present value of future benefits, namely income and proceeds from the sale of the property. The appraiser must estimate income from a property and capitalize the income into an estimate of current value. The model used to estimate the present value of income expected in the future is represented by the following formula known as IRV:

$$\text{Value} = \text{Income}/\text{Rate or, Income} = \text{Rate} \times \text{Value or, Rate} = \text{Income}/\text{Value}$$

The income approach is most suitable for types of properties frequently purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. It is not conducive to the valuation of single-family residential properties that are seldom rented, or where market demand factors such as personal preferences or location unduly influence the market.

## **Section 8. Vacant Real Property**

### **Identifying Properties to Be Appraised**

Vacant real properties are identified as part of the appraiser's regular assignment through sales information obtained from various sources, deed information, information received from property owners, information from news articles, photographs, maps, aerial photos, plats, surveys and other sources.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates through the inspection process, sales data, permits, deed information, owner descriptions, maps and aerial photos. Subject property data is verified through previous existing records and through published reports.

### **Identifying & Updating Relevant Characteristics that affect value**

The appraiser identifies and updates relevant characteristics that could affect value, including, but not limited to, access, drainage, easements, floodplain, amenity frontage, location, road frontage, restrictions, shape, size, topography, or utility, through the inspection process, sales data, permits, deed information, owner descriptions, maps, plats, surveys and aerial photos. Subject property data is verified through previous existing records and through published reports.

### **Developing an Appraisal Approach**

The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhoods. Land influences are considered, and adjustments are made according to such factors as access, view, shape, size, and topography. Cost and income approaches are not used in the value of vacant real properties.

### **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review.



## **Section 9. Industrial Real Property**

The district has a professional services contract with Hugh L Landrum & Associates, Inc., (HLA) to appraise these properties. HLA follows the same process on the properties that the district.

### **Identifying Properties to Be Appraised**

As part of the appraiser's physical inspection process each year and through submitted data by property owners the district identifies Industrial properties to appraise and review. The appraiser may also refer to legal documents, photography and other descriptive items.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, asset lists and other confidential data also provide additional information. Subject property data is verified through previous existing records and through published reports.

### **Developing an Appraisal Approach**

Among the three approaches to value, industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or sales data is available, those appraisal models may also be used.

### **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review.

## **Section 10. Utility, Railroad and Pipeline Property**

The district has a professional services contract with Hugh L Landrum & Associates, Inc., (HLA) to appraise these properties.

### **Identifying Properties to Be Appraised**

Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and confidential to assist in identification of these properties.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including a confidential rendition. Additional data is obtained through public sources, regulatory reports and through analysis of comparable properties.

### **Developing an Appraisal Approach**

For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model (RCNLD). In addition to the RCNLD indicator, a unit value model may also be used if appropriate data is available. Utility and railroad property is appraised in a manner similar to pipeline except that the RCNLD model is not used.

### **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual *Property Value Study*.

## **Section 11. Oil and Gas Property**

The district has a professional services contract with Hugh L Landrum & Associates, Inc., (HLA) to appraise these properties.

### **Identification of New Property and Its Situs**

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, HLA obtains oil and gas lease information from the Railroad Commission of Texas (RRC) to compare against oil and gas properties already identified. The situs of new properties is determined using plats and records from the RRC, as well as HLA's in-house map resources.

### **Identifying and Updating Relevant Characteristics**

The relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expense borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. HLA obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations, and through comparable properties, when available.

### **Developing an Appraisal Approach**

Among the three approaches to value, the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses, and discount rate to determine an estimate of appraised value of an oil or gas property.

### **Comparison and Review**

Use of the income approach is the first step in determining an estimate of market value. After an appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected model's value with its previous year's actual income. Typically, the value will vary within a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified.

## **Section 12. Special Valuation Properties**

### **Agricultural Use**

Land that is devoted principally to agricultural use, such as the production of crops, livestock, poultry, fish, or cover crops can qualify for agricultural appraisal under two different state laws. One is called “open-space valuation” or “1-d-1” (after Article 8, Section 1-d-1 of the Texas Constitution). The other is “1-d” which requires the owner to show at least 50% of their income is derived from farming or ranching. Other uses that can qualify are land idle for a government program or for normal crop or livestock rotation, wildlife management, raising certain exotic animals or birds to produce human food or other items of commercial value.

Market value of agricultural land must also be recorded for each parcel along with an agricultural value when the land qualifies. Market and ag-use values are based on a per acre basis; with market value determined by sales information. When land has qualified for agricultural appraisal and the use changes to a non-agricultural purpose, the person who changes the use will owe a “rollback” tax for each of the previous five years in which the land received an agricultural value. The rollback tax is the difference between the taxes paid and what would have been paid if the land had been taxed on market value. Also, 7 percent interest is charged for each year from the date on which taxes would have been due.

### **Identifying Properties to Be Appraised**

Agricultural land properties are identified as part of the appraiser’s regular assignment through sales information obtained from various sources including deed information, information received from property owners, information from news articles, photographs, maps, aerial photos, and other sources.

### **Identifying and Updating Relevant Characteristics**

The appraiser identifies and updates relevant characteristics through the inspection process, sales data, deed information, owner descriptions, maps, and aerial photos. Subject property data is verified through previous existing records and through published reports.

### **Defining Market Areas in the District**

Market areas for agricultural land properties tend to be defined by topography, access and amount of water, soil types, and drainage. Information from local farmers, realtors, appraisers, research centers, county and state published information, and sales data are used to help define market areas.

Using research studies to determine validity, agricultural use values in Fort Bend County do not have any defined market areas. Therefore, information from the entire county is used to determine each category’s agricultural use value.

### **Identifying & updating Relevant Characteristics that affect value**

The appraiser identifies and updates relevant characteristics that could affect value that may include, access, drainage, easements, floodplain, amenity frontage, location, road frontage, restrictions, shape, size, topography, or utility, through the inspection process, sales data, permits, deed information, owner descriptions, maps, plats, surveys and aerial photos. Subject property data is verified through previous existing records and through published reports.

## **Developing an Appraisal Approach**

Sales of land are reviewed on a regular basis and tested against district values through ratio studies and other market tests mentioned earlier, in accordance with the Texas Property Tax Code Chapter 23, subchapter C, agricultural values are reviewed annually based on an overall county five-year average of income, expenses, and the net income to land for each category of land on a parcel. Most agricultural land in Fort Bend County is dry land row crop, pasture land and limited crops. County wide averages of a typical farm are used rather than the information of each individual farm to eliminate inequity primarily in different management styles. Various sources of information for Fort Bend County come from state organizations to local agencies, the Ag Advisory Board and land owners. The district primarily uses information from agricultural applications sent to farmers and ranchers to derive typical income and expenses figures.

The cost approach is not relevant in appraising land.

## **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## **Wildlife Management**

Wildlife management evaluation requires the property to have been granted agricultural value prior to the change of use. Section 23.521 of the Texas Property Tax Code sets the standards that are required and the practices that must be done on an annual basis. With the filing of a Wildlife application, the District will apply the standards requirements as set in the Texas Property Tax Code.

## **Timber Use**

Currently there are no properties appraised for timber use in Fort Bend County. Section 23.71 defined the category of land. Section 23.72 states the comptroller by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method of appraising qualified timber land, and each appraisal office shall use the appraisal manuals in appraising qualified timber land. The District will comply with requirements when an application is filed.

## **Section 13. Business and Industrial Tangible Personal Property Including Special Inventory**

### **Identifying Properties to Be Appraised**

Through inspection the appraiser identifies Business Personal and Industrial properties to be appraised. The District has a professional services contract with Hugh L Landrum & Associates, Inc. (HLA) to appraise Industrial properties.

The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories. Confidential renditions, sales tax permits, news media and various other permits issued by state or local governments are also used.

### **Identifying and Updating Relevant Characteristics**

Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. This data is verified through previously existing records and through public reports.

### **Defining Market Areas in the District**

Market areas for personal property and industrial tangible personal property tend to be school districts or cities. Information from annual field inspections, commercial business owners, impact newsletter, research centers, permits, renditions, DBA's and other various data information centers aid us in defining our market areas.

### **Developing an Appraisal Approach**

Personal and Industrial properties are appraised using replacement/reproduction cost new less depreciation models. Income approach models can be used when economic and/or subject property income is available, and a market data model can be used when appropriate market sales information is available.

### **Special Inventory**

Monthly and annually declaration forms for boat, heavy equipment, manufactured housing, and motor vehicle dealers (as defined by Section 23 of the Texas Property Code) are used for discovery and valuation of special inventory accounts. Copies of annual declarations are maintained by the District. Alternate discovery methods may sometimes be used as described in the Business Personal Property Account section.

### **Commercial and Business Aircraft**

Valuation procedures for commercial and business aircraft include information developed from local airport

managers, reference material found in the "Aircraft Blue Book", owner's renditions, aircraft allocation, and the Bureau of Transportation Statistics website.

## **Comparison and Review**

The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to year property value changes for the subject property are examined using computer- assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisal by a more experienced appraiser also contributes to the review process.

## Section 14. The Mass Appraisal Report

Each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the Chief Appraiser at the conclusion of the valuation phase of the ad valorem tax calendar during May. The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is also compliant with STANDARD RULE 6 of *USPAP*.

### LIMITING CONDITIONS

The appraised value estimates provided by the District are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential and commercial sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. The District's latest ratio study results are available upon request.

List of staff providing significant mass appraisal assistance to the person signing this certification:  
Certification Statement:

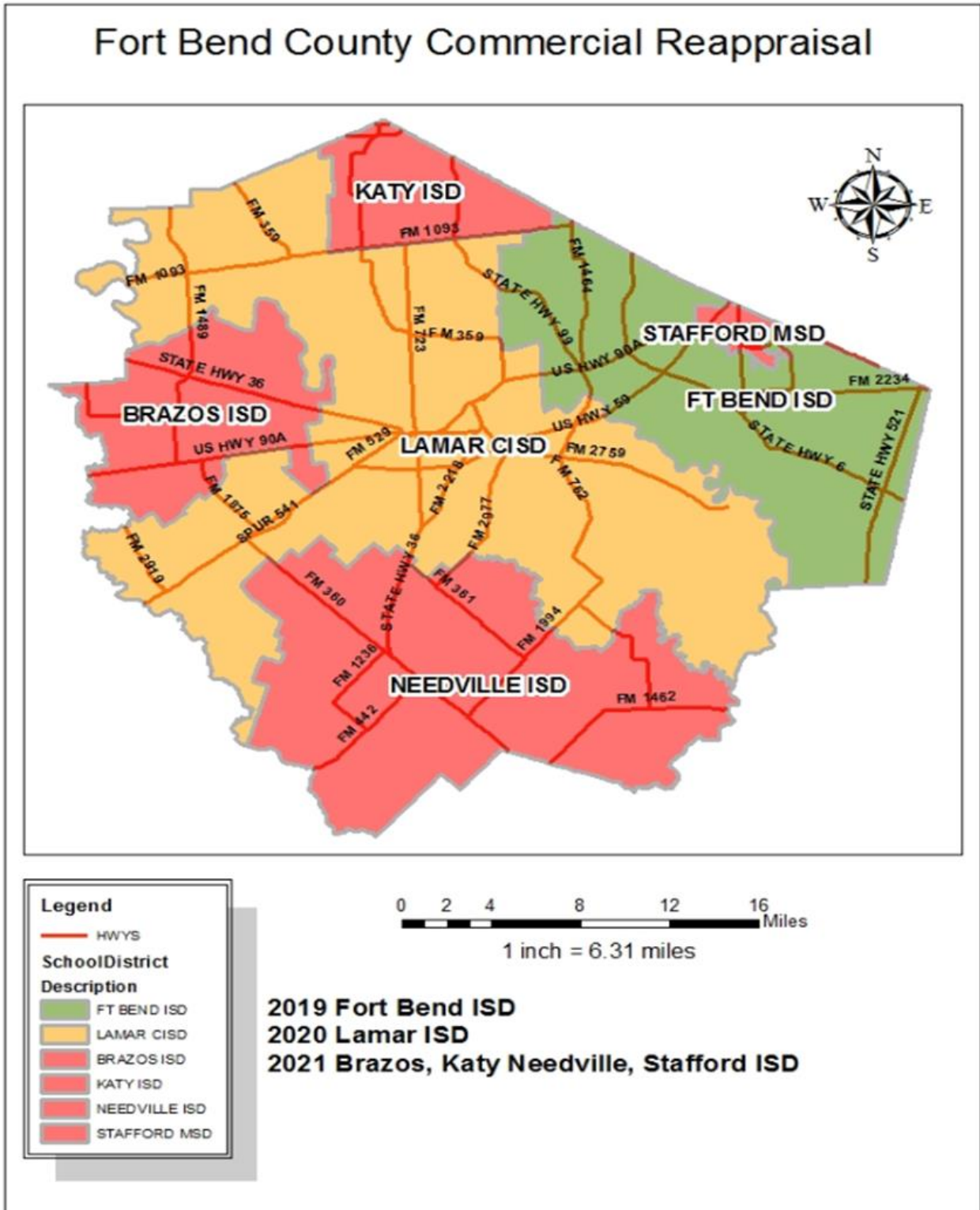
"I, Glen Whitehead, Chief Appraiser for the Fort Bend Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Glen T. Whitehead, RPA  
Chief Appraiser



# Appendix A Commercial Appraisal Department



## **Appendix A.1      Commercial Reappraisal Plan**

It is the objective of the Commercial Department to review and update as needed, commercial real properties for value and characteristics in the manner detailed as follows.

### **Tax Year 2019**

Inspection of real commercial properties within Fort Bend ISD (907).  
Discovery of new commercial construction and review building permits.  
Review partial complete commercial properties from previous year.  
Commercial Informal hearings with property tax agents.  
Commercial ARB hearings.

### **Tax Year 2020**

Inspection of real commercial properties within Lamar CISD (901).  
Discovery of new commercial construction and review building permits.  
Review partial complete commercial properties from previous year.  
Commercial Informal hearings with property tax agents.  
Commercial ARB hearings.

### **Tax Year 2021**

Inspection of real commercial properties within Needville ISD (906), Stafford MSD (910), Katy ISD (914) and Brazos ISD (903).  
Discovery of new commercial construction and review building permits.  
Review partial complete commercial properties from previous year.  
Commercial Informal hearings with property tax agents.  
Commercial ARB hearings.  
Commercial ARB hearings.

Commercial Appraisal Department's Periodic Reappraisal Plan is subject to change in the event that adverse conditions occur.

## **Appendix A.2      Commercial Reappraisal Calendar**

### **Tax Year 2019**

#### **2018**

- July            Begin inspection of real commercial properties within Fort Bend ISD (907).
- December    Begin discovery of new commercial construction and review building permits.

#### **2019**

- January       Review commercial properties that were partial complete for previous year.
- March        All real commercial field projects complete; Complete equalization of real commercial; All data entry complete.
- April         Commercial Informal hearing with property tax agents begin.
- June          Commercial ARB hearing begin.

### **Tax Year 2020**

#### **2019**

- July            Begin inspection of real commercial properties within Lamar CISD (901).
- December    Begin discovery of new commercial construction and review building permits.

#### **2020**

- January       Review commercial properties that were partial complete for previous year.
- March        All real commercial field projects complete; Complete equalization of real commercial; All data entry complete.
- April         Commercial Informal hearing with property tax agents begin.
- June          Commercial ARB hearings begin.

### **Tax Year 2021**

#### **2020**

- July            Begin inspection of real commercial properties within Needville ISD (906), Stafford MSD (910), Katy ISD (914) and Brazos ISD (903).
- December    Begin discovery of new commercial construction and review building permits.

#### **2021**

- January       Review commercial properties that were partial complete for previous year.
- March        All real commercial field projects complete; Complete equalization of real commercial; All data entry complete.
- April         Commercial Informal hearing with property tax agents begin.
- June          Commercial ARB hearings begin.

## **Appendix A.3      Commercial Modeling Reappraisal Calendar**

### **Tax Year 2019**

#### **2018**

August – October - Commercial Appraiser Manual and Field Procedures Update; Analyze Income Data; MVP Codes Testing; Training; Sales Entry; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; Mobile Home Updates; Models in Orion

November – February - Income Models Analysis; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; LIH Rate Analysis and Update Website; Income Questionnaire/District Webpage; Cost schedule review/Orion Patch updates; Review Mobile Home updates

#### **2019**

March - Update Income Models; Sales Entry; Final Value Review; ARB Training; Income Model Training; MVP Conversion and account updates as needed; Review Publications (Cap rates, Commercial Property Types, all other tools)

April – July - Hearings; Commercial Appraiser Support/Training

### **Tax Year 2020**

#### **2019**

August – October - Commercial Appraiser Manual and Field Procedures Update; Analyze Income Data; MVP Codes Testing; Training; Sales Entry; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; Mobile Home Updates; Models in Orion

November – February - Income Models Analysis; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; LIH Rate Analysis and Update Website; Income Questionnaire/District Webpage; Cost schedule review/Orion Patch updates; Review Mobile Home updates

#### **2020**

March - Update Income Models; Sales Entry; Final Value Review; ARB Training; Income Model Training; MVP Conversion and account updates as needed; Review Publications (Cap rates, Commercial Property Types, all other tools)

April – July - Hearings; Commercial Appraiser Support/Training

**Tax Year 2021**

**2020**

August – October - Commercial Appraiser Manual and Field Procedures Update; Analyze Income Data; MVP Codes Testing; Training; Sales Entry; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; Mobile Home Updates; Models in Orion

November – February - Income Models Analysis; Monthly Sales Ratios by ISD; NBHD Review-Consolidate for MVP Status; LIH Rate Analysis and Update Website; Income Questionnaire/District Webpage; Cost schedule review/Orion Patch updates; Review Mobile Home updates

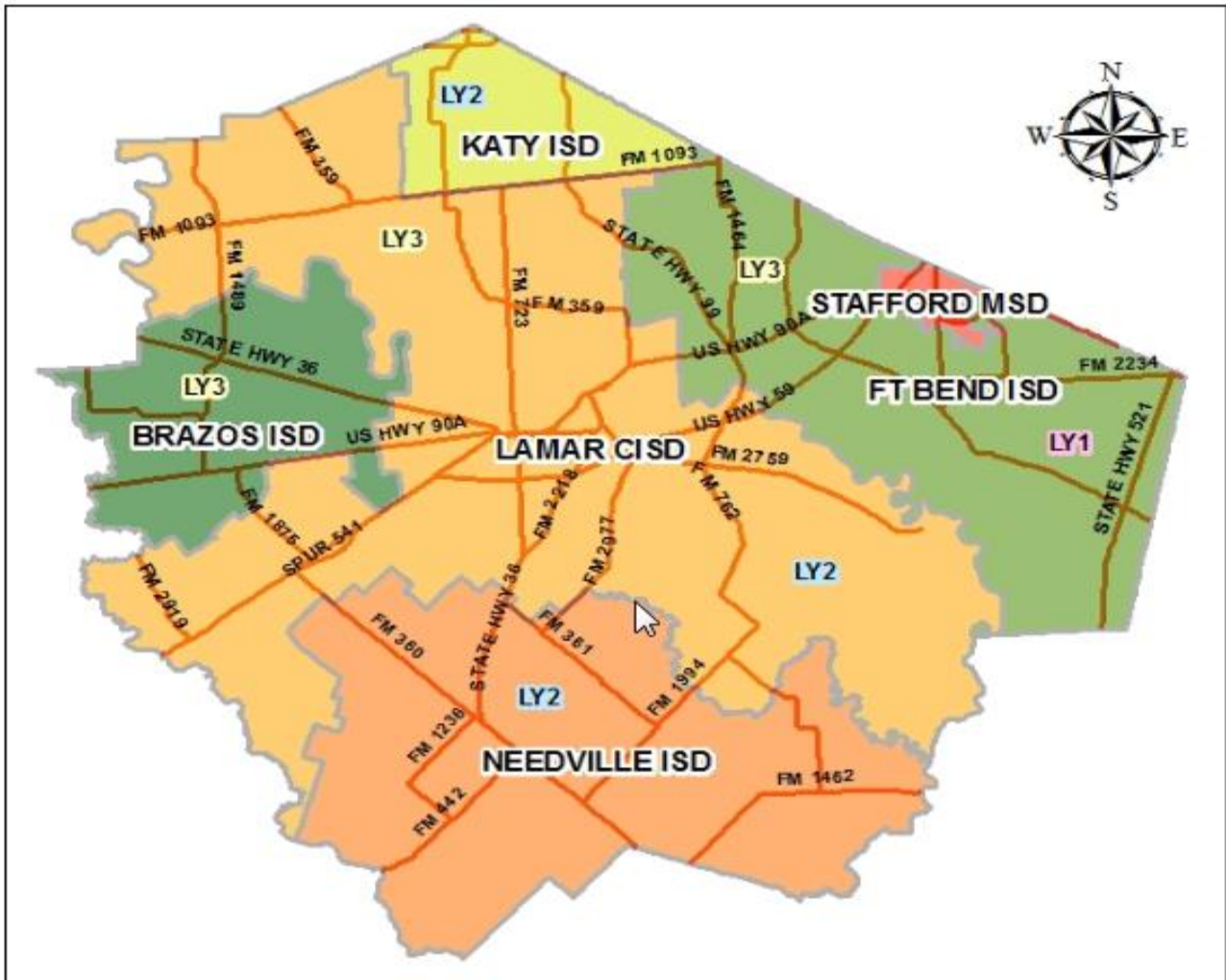
**2021**

March - Update Income Models; Sales Entry; Final Value Review; ARB Training; Income Model Training; MVP Conversion and account updates as needed; Review Publications (Cap rates, Commercial Property Types, all other tools)

April – July – Hearings; Commercial Appraiser Support/Training

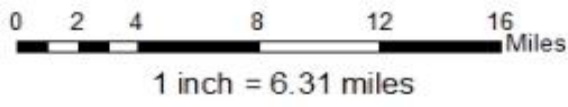
## Appendix B Land Appraisal Department

### Fort Bend County Land Reappraisal



**Legend**

- HWYS
- School District**
- Description**
- BRAZOS ISD
- FT BEND ISD
- KATY ISD
- LAMAR CISD
- NEEDVILLE ISD
- STAFFORD MSD



**LY1: Fort Bend ISD South of US 59 & Stafford ISD**  
**LY2: Katy ISD, Lamar ISD South of the Brazos River & Needville ISD**  
**LY3: Brazos ISD, Fort Bend ISD North of US 59 & Lamar ISD North of the Brazos River**

## **Appendix B.1 Land Reappraisal Plan**

It is the objective of the Land Department to review and update as needed, vacant real properties for land value and characteristics in the manner detailed as follows.

### **Tax Year 2019**

All newly created subdivisions

Areas of concern as indicated by ratio studies

All real properties with State Code C, D, E, and O of Brazos ISD, Fort Bend ISD North of and including the State Highway 59 commercial corridor, and Lamar CISD North of the Brazos River

Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

### **Tax Year 2020**

All newly created subdivisions

Areas of concern as indicated by ratio studies

All real properties with State Code C, D, E, and O of Fort Bend ISD South of the State Highway 59 commercial corridor and Stafford ISD

Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

### **Tax Year 2021**

All newly created subdivisions

Areas of concern as indicated by ratio studies

All real properties with State Code C, D, E, and O of Katy ISD, Lamar CISD South of the Brazos River, and, Needville ISD

Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

Land Appraisal Department's Periodic Reappraisal Plan is subject to change in the event that adverse conditions occur.

## Appendix B.2 Land Reappraisal Calendar

### Tax Year 2019

#### 2018

August – November

County wide value analysis work of real property and begin periodic review of O properties.  
\*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

December

**2019** Begin review of State Code C properties.

January- Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.

Review ratio studies for additional analysis work.

February - Complete review of State Code C properties. After previous year's deeds are completed, mail agriculture appraisal applications.

Review ratio studies for additional analysis work.

March - Residential Inventory values finalized and entered.

All land value projects finalized and recalculated.

Agriculture use values finalized and recalculated.

April 30th - Deadline for agriculture appraisal applications.

May - Deadline for review of timely agriculture appraisal applications.

July - Deadline to receive late agriculture appraisal applications, before the ARB approves the Appraisal Records.

### Tax Year 2020

#### 2019

August – November

County wide value analysis work of real property and begin periodic review of O properties.  
\*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

December- Begin review of State Code C properties.

#### 2020

January- Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.

Review ratio studies for additional analysis work.

February - Complete review of State Code C properties. After previous year's deeds are completed, mail agriculture appraisal applications.

Review ratio studies for additional analysis work.



- March - Residential Inventory values finalized and entered.  
All land value projects finalized and recalculated.  
Agriculture use values finalized and recalculated.
- April 30th - Deadline for agriculture appraisal applications.
- May - Deadline for review of timely agriculture appraisal applications.
- July - Deadline to receive late agriculture appraisal applications, before the ARB approves the Appraisal Records.

### **Tax Year 2021**

#### **2020**

August – November

County wide value analysis work of real property and begin periodic review of O properties.  
\*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

December- Begin review of State Code C properties.

#### **2021**

January- Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.

Review ratio studies for additional analysis work.

February - Complete review of State Code C properties. After previous year's deeds are completed, mail agriculture appraisal applications.

Review ratio studies for additional analysis work.

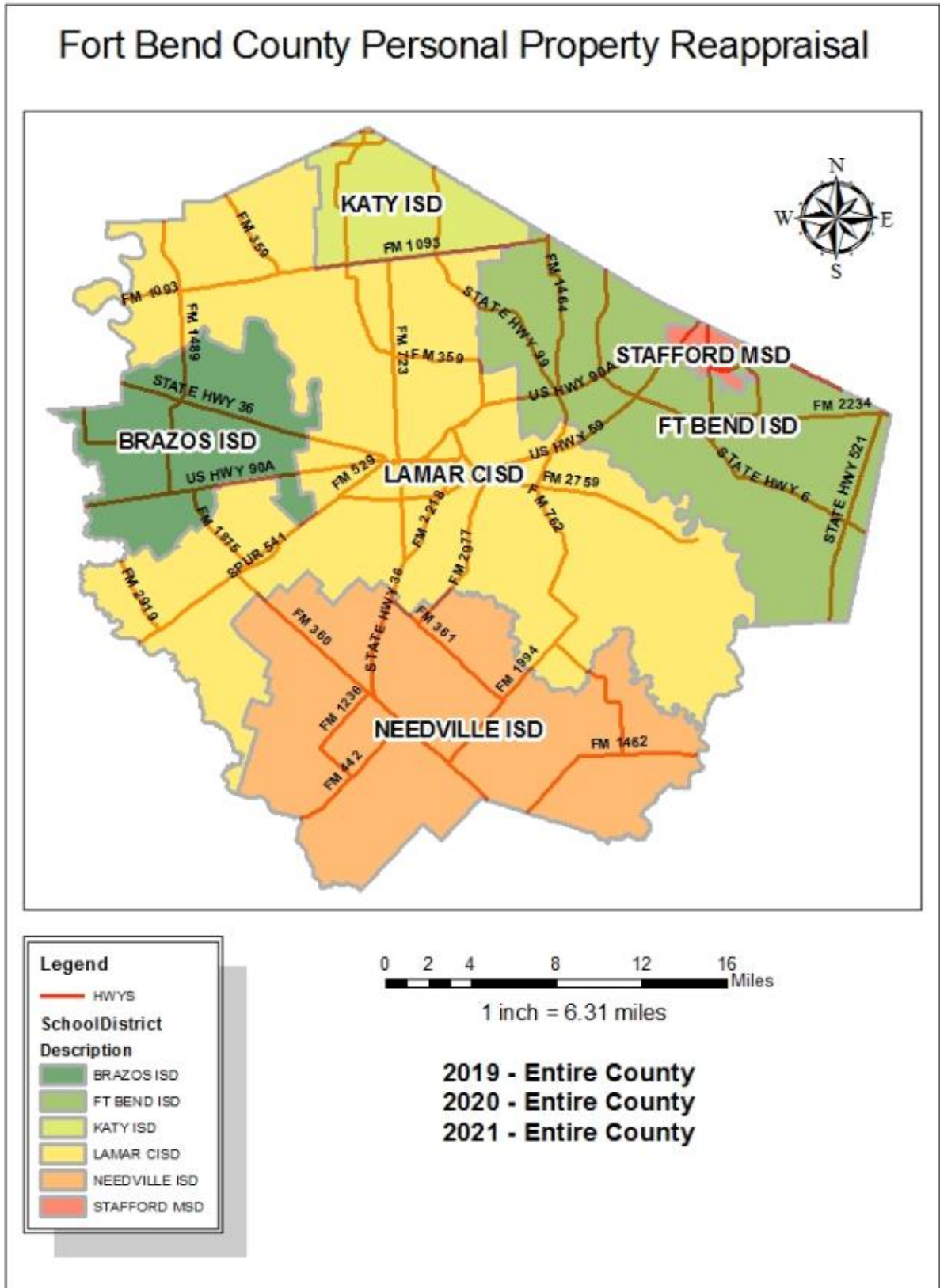
March - Residential Inventory values finalized and entered.  
All land value projects finalized and recalculated.  
Agriculture use values finalized and recalculated.

April- 30th - Deadline for agriculture appraisal applications.

May - Deadline for review of timely agriculture appraisal applications.

July - Deadline to receive late agriculture appraisal applications, before the ARB approves the appraisal Records.

# Appendix C Personal Property Appraisal Department



## **Appendix C.1 Personal Property Reappraisal Plan**

### **Tax Year 2019**

Review SIC Codes for all business personal property accounts.  
Review DBA's assumed names and withdrawal of assumed names.  
Review Impact magazine.  
Review state registration list from outside vendor.  
Begin Field Inspections for all business personal property accounts.  
Finalize cover letter for Rendition.

Mail Freeport applications with questionnaire to qualified property owners.  
Mail Abatement applications to qualified property owners.  
Mail Inventory Declarations to special inventory accounts.  
Mail 2019 Renditions to all business personal property accounts.  
Mail 2019 Aircraft Renditions.  
Mail Notices for denial of exemptions or special valuation.

Complete all field inspections for business personal property accounts.

Data entry on businesses reviewed regarding SIC codes.  
Data entry creating new accounts per DBA's or Impact magazine.  
Data entry for all business personal property accounts, inspection date and appraiser.  
Data entry for any businesses closed during field inspections.  
Data entry to create new businesses during field inspections.

Update depreciation schedule and cost schedules.  
Update all business personal property forms for website.

Begin processing renditions.  
Process all renditions submitted timely.  
Process all extension requests.

Data entry for all worked Renditions.  
Update ownerships, delete accounts and create new accounts per renditions.  
Review all returned mail.

Flag all non-rendered accounts for a 10% penalty.  
Review all non-rendered accounts.

Mail 2019 Notices.  
Review and process all protest submitted.

**Tax Year 2020**

Review SIC Codes for all business personal property accounts.  
Review DBA's assumed names and withdrawal of assumed names.  
Review Impact magazine.  
Review state registration list from outside vendor.  
Begin Field Inspections for all business personal property accounts.  
Finalize cover letter for Rendition.

Mail Freeport applications with questionnaire to qualified property owners.  
Mail Abatement applications to qualified property owners.  
Mail Inventory Declarations to special inventory accounts.  
Mail 2020 Renditions to all business personal property accounts.  
Mail 2020 Aircraft Renditions.  
Mail Notices for denial of exemptions or special valuation.

Complete all field inspections for business personal property accounts.

Data entry for any businesses reviewed regarding SIC codes.  
Data entry for any new accounts created per DBA's or Impact magazine.  
Data entry for all business personal property accounts, inspection date and appraiser.  
Data entry for any businesses closed during field inspections.  
Data entry to create new businesses during field inspections.

Update depreciation schedule and cost schedules.  
Update all business personal property forms for website.

Begin processing renditions.  
Process all extension requests.  
Process all renditions submitted timely.

Data entry for all worked Renditions.  
Update ownerships, delete accounts and create new accounts per renditions.  
Review all returned mail.

Flag all non-rendered accounts for a 10% penalty.  
Review all non-rendered accounts.

Mail 2020 Notices.  
Review and process all protest submitted.

## Appendix C.2 Personal Property Reappraisal Calendar

### Tax Year 2019

#### 2018

##### August –November

- Leased vehicle/automotive roll completed and entered
- Field inspection of non-rendered accounts valued at \$100,000 and above
- Review of withdrawal of Assumed name, Assumed name (DBA)
- Review of Impact magazine
- Begin Field Inspections

##### December

- Mail abatement applications to qualified property owners (along with questionnaire)
- Request updated special inventory dealer list from appropriate state agency
- Finalize rendition cover letter

#### 2019

##### January – February

- Mail 2019 Renditions
- Completion of testing and updates for depreciation and cost schedules
- Receive state registration from outside vendor
- Entire Month-Keying all Field Inspected data
- Deadline for 25.25(d) and 25.25(h)
- Deadline for Special Inventory Declaration from dealers
- Mail reminder notices to special inventory dealers who have not filed declarations

##### March

- Begin processing renditions of Business Personal Property accounts
- Mail dealer non-compliance list to respective authority on special inventory
- Complete inspection of Business Personal Property accounts

##### April

- All projects complete and entered into the CAMA system
- Complete changes and lock CAMA system
- Generate appraisal notice data files
- Deadline for property owners to file renditions, information reports, and decreased value reports unless extension request in writing filed by this date
- All Business Personal Property extensions are entered into CAMA system
- Deadline for applications to be filed by property owners (Freeport's and Abatements)
- Deadline to file exemption application for vehicle used for personal use & income producing activity

Application for Allocations of value for personal property used in Interstate Commerce, Commercial/Business Aircraft, motor vehicles or Rolling Stock

May - July

Mail notices for denial of exemptions or special valuation  
Deadline for rendition extensions granted  
Review non-rendered business personal property accounts with penalty  
Add rendition penalty to all accounts for which a rendition or extension request has not been received

**Tax Year 2020**

**2019**

August –November

Leased vehicle/automotive roll completed and entered  
Field inspection of non-rendered accounts valued at \$100,000 and above  
Review of withdrawal of Assumed name, Assumed name (DBA)  
Review of Impact magazine  
Begin Field Inspections

December

Mail abatement applications to qualified property owners (along with questionnaire)  
Request updated special inventory dealer list from appropriate state agency  
Finalize rendition cover letter

**2020**

January – February

Mail 2019 Renditions  
Completion of testing and updates for depreciation and cost schedules  
Receive state registration from outside vendor  
Entire Month-Keying all Field Inspected data  
Deadline for 25.25(d) and 25.25(h)  
Deadline for Special Inventory Declaration from dealers  
Mail reminder notices to special inventory dealers who have not filed declarations

March

Begin processing renditions of Business Personal Property accounts  
Mail dealer non-compliance list to respective authority on special inventory  
Complete inspection of Business Personal Property accounts

## April

- All projects complete and entered into the CAMA system
- Complete changes and lock CAMA system
- Generate appraisal notice data files
- Deadline for property owners to file renditions, information reports, and decreased value reports unless extension request in writing filed by this date
- All Business Personal Property extensions are entered into CAMA system
- Deadline for applications to be filed by property owners (Freeport's and Abatements)
- Deadline to file exemption application for vehicle used for personal use & income producing activity
- Application for Allocations of value for personal property used in Interstate Commerce, Commercial/Business Aircraft, motor vehicles or Rolling Stock

## May - July

- Mail notices for denial of exemptions or special valuation
- Deadline for rendition extensions granted
- Review non-rendered business personal property accounts with penalty
- Add rendition penalty to all accounts for which a rendition or extension request has not been received

## **Tax Year 2021**

### **2020**

## August –November

- Leased vehicle/automotive roll completed and entered
- Field inspection of non-rendered accounts valued at \$100,000 and above
- Review of withdrawal of Assumed name, Assumed name (DBA)
- Review of Impact magazine
- Begin Field Inspections

## December

- Mail abatement applications to qualified property owners (along with questionnaire)
- Request updated special inventory dealer list from appropriate state agency
- Finalize rendition cover letter

## 2021

### January – February

- Mail 2019 Renditions
- Completion of testing and updates for depreciation and cost schedules
- Receive state registration from outside vendor
- Entire Month-Keying all Field Inspected data
- Deadline for 25.25(d) and 25.25(h)
- Deadline for Special Inventory Declaration from dealers
- Mail reminder notices to special inventory dealers who have not filed declarations

### March

- Begin processing renditions of Business Personal Property accounts
- Mail dealer non-compliance list to respective authority on special inventory
- Complete inspection of Business Personal Property accounts

### April

- All projects complete and entered into the CAMA system
- Complete changes and lock CAMA system
- Generate appraisal notice data files
- Deadline for property owners to file renditions, information reports, and decreased value reports unless extension request in writing filed by this date
- All Business Personal Property extensions are entered into CAMA system
- Deadline for applications to be filed by property owners (Freeport's and Abatements)
- Deadline to file exemption application for vehicle used for personal use & income producing activity
- Application for Allocations of value for personal property used in Interstate Commerce, Commercial/Business Aircraft, motor vehicles or Rolling Stock

### May - July

- Mail notices for denial of exemptions or special valuation
- Deadline for rendition extensions granted
- Review non-rendered business personal property accounts with penalty
- Add rendition penalty to all accounts for which a rendition or extension request has not been received.





## Appendix D.1 Residential Reappraisal Plan

### Tax Year 2019

All residential abstract properties will be reviewed in the following areas:

1A

All residential properties will be reviewed in the following neighborhood groups:

201	228	240	251	262	282	298	330
210	230	241	253	266	288	299	340
212	232	242	254	267	289	300	600
214	233	243	255	271	290	303	601
215	234	245	256	273	291	304	602
222	235	246	257	274	292	306	603
223	236	247	258	275	293	308	604
224	237	248	259	276	294	309	605
225	238	249	260	277	296	310	
227	239	250	261	278	297	311	

All residential properties will be reviewed in the following neighborhoods:

4981	4982	6200	6201
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All mobile home parks will be reviewed in the following market areas:

1A, 1B, 1C, AND 1D

All new construction will be worked in the following market areas:

1A, 1B, 1C, AND 1D

As time permits, abstract accounts in all other market areas will be reviewed.

**Tax Year 2020**

All residential abstract properties will be reviewed in the following areas:

1B AND 1D

All residential properties will be reviewed in the following neighborhood groups:

200	252	287	826	909
211	263	295	850	910
213	264	302	851	911
216	265	335	901	912
217	268	820	902	913
218	269	821	904	915
220	270	822	905	920
226	279	823	906	
229	280	824	907	
244	286	825	908	

All residential properties will be reviewed in the following neighborhoods:

4085	8201	8202	8560	8561	9350	9351
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All mobile home parks will be reviewed in the following market areas:

1A, 1B, 1C, AND 1D

All new construction will be worked in the following market areas:

1A, 1B, 1C, AND 1D

As time permits, abstract accounts in all other market areas will be reviewed.

**Tax Year 2020 – Amendment**

All residential properties not reviewed as defined by the reappraisal plan for tax year 2019 will be reviewed during the 2020 tax year, including approximately 264 subdivision sections.

1200-00	4820-01	5915-02	6887-54	7490-00	7800-08	8133-05	8944-03	9550-02
2150-01	4850-00	5916-01	6887-55	7505-01	7800-12	8133-31	8944-04	9550-03
2150-04	4883-01	5916-02	6887-59	7510-01	7800-12-A	8135-24	8944-06	9560-00
2150-06	4885-01	5920-01	6887-60	7550-01	7805-01	8135-25	8944-07	9700-02
2150-07	4960-01	5920-02	6887-61	7550-02	7810-00	8135-26	8944-08	9700-03
2150-08	4960-02	5955-01	6887-83	7550-03	8000-00	8135-27	8944-09	9701-01
2150-09	4960-03	6200-01	6887-84	7550-04	8010-01	8135-28	8944-11	9701-02
2150-10	4960-04	6200-03	6887-85	7550-06	8010-02	8135-42	8944-12	9701-03
2150-13	4960-05	6250-01	6887-86	7550-07	8032-01	8135-52	8944-13	9701-04
2150-19	4963-01	6250-02	6887-87	7550-08	8090-00	8135-53	8944-14	
2305-01	4963-02	6250-03	6887-91	7550-10	8090-02	8135-61	8944-17	
2502-00	4971-01	6250-04	6887-93	7550-11	8119-11	8135-62	8944-18	
2610-03	5005-01	6254-02	6887-94	7550-14	8120-01	8285-01	8949-01	
2610-04	5005-02	6600-00	6887-95	7550-16	8120-02	8287-01	8949-02	
3300-00	5100-00	6660-02	6887-96	7550-17	8125-02	8287-02	8955-01	
3350-00	5390-02	6660-03	7138-22	7550-19	8128-02	8287-03	8955-02	
3400-00	5617-01	6672-01	7138-31	7550-20	8129-00	8292-01	8960-01	
3450-00	5618-00	6700-01	7138-32	7550-21	8132-14	8292-02	8960-02	
3750-00	5619-01	6700-02	7140-01	7550-22	8132-15	8293-01	8995-01	
3751-01	5619-02	6708-01	7140-02	7550-23	8132-18	8382-01	9000-00	
3751-02	5619-03	6708-02	7145-07	7550-24	8132-20	8450-01	9000-03	
3861-00	5680-02	6724-01	7150-00	7550-26	8132-21	8450-02	9010-03	
4601-01	5680-05	6726-01	7185-01	7550-28	8132-22	8450-06	9100-00	
4601-02	5680-06	6727-01	7200-00	7550-34	8132-23	8710-01	9162-01	
4752-02	5681-03	6727-02	7211-01	7630-01	8132-24	8710-02	9200-00	
4752-04	5681-04	6765-00	7211-02	7630-02	8132-25	8710-03	9301-00	
4773-01	5727-00	6850-01	7211-03	7790-01	8132-27	8899-01	9400-01	
4775-01	5857-00	6887-48	7225-01	7791-01	8132-28	8907-01	9500-00	
4775-02	5860-01	6887-49	7300-00	7791-02	8132-93	8908-00	9510-01	
4776-01	5862-02	6887-50	7310-02	7791-03	8133-01	8913-01	9524-01	
4779-01	5870-00	6887-51	7310-03	7800-04	8133-03	8913-02	9525-01	
4779-03	5907-00	6887-53	7310-04	7800-07	8133-04	8944-02	9550-01	

**Tax Year 2021**

All residential abstract properties will be reviewed in the following areas:

1C

All residential properties will be reviewed in the following neighborhood groups:

❖ Excluding neighborhood 4085

100	110	120	130	140	151	161	173	914
101	111	121	131	141	152	162	174	
102	112	122	132	143	153	163	175	
103	113	123	133	144	154	164	177	
104	114	124	134	145	155	167	281	
105	115	125	135	146	156	168	284	
106	116	126	136	147	157	169	800	
107	117	127	137	148	158	170	801	
108	118	128	138	149	159	171	900	
109	119	129	139	150	160	172	903	

All residential properties will be reviewed in the following neighborhoods:

1991	1992	8030	8040
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All mobile home parks will be reviewed in the following market areas:

1A, 1B, 1C, AND 1D

All new construction will be worked in the following market areas:

1A, 1B, 1C, AND 1D

As time permits, abstract accounts in all other market areas will be reviewed.

## **Appendix D.2 Residential Reappraisal Calendar**

### **Tax Year 2019**

#### **2018**

July-August - Begin field work on new construction, field inspections, and partial completes

December - Begin field work for Mobile Home Parks

#### **2019**

January - Completion of Mobile Home Parks

March - Complete field work on all new construction, field inspections and partial completes

January – April - Review Real Renditions received

### **Tax Year 2020**

#### **2019**

July- August - Begin field work on new construction, field inspections, and partial completes

December - Begin field work for Mobile Home Parks

#### **2020**

January - Completion of Mobile Home Parks

March - Complete field work on all new construction, field inspections and partial completes

January-April - Review Real Renditions received

### **Tax Year 2021**

#### **2020**

July-August - Begin field work on new construction, field inspections, and partial completes

December - Begin field work for Mobile Home Parks

#### **2021**

January - Completion of Mobile Home Parks

March - Complete field work on all new construction, field inspections and partial completes

January-April - Review Real Renditions received

*\*\*\*See the Residential Appraisal Plan for specific areas by a 3-year cycle*

## **Appendix D.3 Residential Modeling Appraisal Calendar**

### **2019**

August - Begin monthly ratio studies by ISD; Sales Entry

September - December Neighborhood Review; Sales Entry

December - January Cost schedule review and updates; Sales Entry

February - March Model Calibration and Final Value Reviews; Sales Entry

### **2020**

August - Begin monthly ratio studies by ISD; Sales Entry

September - December Neighborhood Review; Sales Entry

December - January Cost schedule review and updates; Sales Entry

February - March Model Calibration and Final Value Reviews; Sales Entry

### **2021**

August - Begin monthly ratio studies by ISD; Sales Entry

September - December Neighborhood Review; Sales Entry

December - January Cost schedule review and updates; Sales Entry

February - March Model Calibration and Final Value Reviews; Sales Entry

## Appendix E Texas Comptroller Calendar of Events

<b>January</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>• Date that taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)).</li> <li>• Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Sec. 32.01(a)).</li> <li>• Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half the members begin two-year terms if the district has staggered terms (Secs. 6.03(b), 6.034(a)and(e)).</li> <li>• Date that half of appraisal review board (ARB) members begin two-year terms and that ARB commissioners begin one year terms (Sec. 6.41(d-8)).</li> <li>• Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to the local administrative District judge (Sec. 6.41(d-7)).</li> <li>• Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)).</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>• Date rendition period begins (Sec. 22.23(a)).</li> </ul>
<b>10</b>	<ul style="list-style-type: none"> <li>• If a tax bill from the previous year is mailed after this date, the delinquency date is postponed (Sec. 31.04(a)).</li> </ul>
<b>31</b>	<ul style="list-style-type: none"> <li>• Deadline for the Comptroller's office to publish the preliminary <i>Property Value Study (PVS)</i> findings, certify findings to the Texas Education Commissioner, and deliver findings to each school District (Gov't Code Sec. 403.302(g))</li> <li>• <b>NOTE:</b> A qualified school District or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40th day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas Commissioner of Education (Gov't Code Sec.403.303(a)).</li> <li>• Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a)), 23.43(e)).</li> <li>• Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).</li> <li>• Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032(b)).</li> <li>• Last day for a district to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r)).</li> </ul>
	<ul style="list-style-type: none"> <li>•</li> </ul>



<b>February</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>• Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)).</li> <li>• Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year (Secs. 31.02(a), 31.04(a)).</li> <li>• Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)).</li> <li>• Deadline for chief appraisers in certain counties to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) Sec. 1.085(h)).</li> </ul>
<b>15</b>	<ul style="list-style-type: none"> <li>• Last day for tax collector to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)).</li> </ul>
<b>28 (29 if a leap year)</b>	<ul style="list-style-type: none"> <li>• Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).</li> </ul>

<b>March</b>	
<b>31</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units' second quarterly payment for the current year district budget (Sec. 6.06(e)).</li> <li>• Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055. For good cause, chief appraiser shall extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year. (Sec. 21.09(b)).</li> <li>• Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)).</li> <li>• Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)).</li> <li>• Last day for qualified community housing development organizations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182(i)).</li> </ul>

<b>April</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>• Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veterans assistance payments for previous fiscal year (Local Gov't Code Sec. 140.011(e)).</li> <li>• Last day to file rendition statements and property reports for most property types in counties in which one or more taxing units exempt Freeport property. Chief appraiser must extend the deadline to May 1 upon written request (Sec. 22.23(c)).</li> </ul>

	<ul style="list-style-type: none"> <li>• Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)).</li> <li>• Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01(a)).</li> </ul> <p><b>NOTE:</b> The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.</p>
15	<ul style="list-style-type: none"> <li>• Last day to file renditions and property reports on most property types in counties in which no taxing unit exempts Freeport property. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)).</li> </ul>
30	<ul style="list-style-type: none"> <li>• Last day for property owners to file these applications or reports with the district:             <ul style="list-style-type: none"> <li>○ Some exemption applications (Sec. 11.43(d))*</li> <li>○ Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g));</li> <li>○ Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i);</li> <li>○ Railroad rolling stock reports (Sec. 24.32(e));</li> <li>○ Requests for separate listing of separately owned land and improvements (Sec. 25.08(c));</li> <li>○ Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b));</li> <li>○ Requests for separate listing of separately-owned standing timber and land (Sec. 25.10(c));</li> <li>○ Requests for separate listing of undivided interests (Sec. 25.11(b)); and</li> <li>○ Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)).</li> </ul> </li> <li>• Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities, and school Districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01(e) and (f)). A school District with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004(g)-(j)).</li> <li>• Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board or the Federal Energy Regulatory Commission.</li> <li>• Chief appraiser may extend deadline 15 days for good cause (Sec. 22.23(d)).</li> </ul>
<p>*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property (Secs. 11.42(d) and 11.43(d)). Unless birth date information has been provided to the district, persons who become age 65 or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying (Sec. 11.43(k) and (m)).</p>	

**May**

1	<ul style="list-style-type: none"> <li>• Last day to file rendition statements and property reports for most property types in counties in which one or more taxing units exempt Freeport property, if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(c)).</li> <li>• Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19(a)).</li> </ul>
1-14	<ul style="list-style-type: none"> <li>• Period to file resolutions with chief appraiser to change district finance method (Sec. 6.061(c)).</li> </ul>
1-15	<ul style="list-style-type: none"> <li>• Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70(a) and (b)).</li> </ul> <p><b>NOTE:</b> Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.</p>
2	<ul style="list-style-type: none"> <li>• Beginning of time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07(d)).</li> </ul>
15	<ul style="list-style-type: none"> <li>• Last day to file renditions and property reports for most property types in counties in which no taxing unit exempts Freeport property, if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)).</li> <li>• Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)).</li> <li>• Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).</li> </ul>
19	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change district's finance method (Sec. 6.061(d)).</li> </ul>
24	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to notify taxing units of change in the district's finance method (Sec. 6.061(d)).</li> </ul>
31	<ul style="list-style-type: none"> <li>• Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.04).</li> <li>• Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)).</li> <li>• Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)).</li> <li>• Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the charter and file a new application (or before the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.421(b)).</li> <li>• Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported to up to 730 days for the aircraft parts to be exempt from taxation as Freeport goods for the current and subsequent tax years (Sec. 11.251(l)).</li> </ul>

<b>June</b>	
<b>14</b>	<ul style="list-style-type: none"> <li>Last day for chief appraiser to submit proposed budget for next year to district board and taxing units (unless taxing units have changed district's fiscal year) (Sec. 6.06(a) and (i)).</li> </ul>
<b>15</b>	<ul style="list-style-type: none"> <li>Last day for chief appraisers to accept and approve or deny late-filed Freeport exemption applications (Sec. 11.4391(a)).</li> </ul>
<b>16</b>	<ul style="list-style-type: none"> <li>Beginning date that district board may pass resolution to change district finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec. 6.061(a)).</li> </ul>
<b>30</b>	<ul style="list-style-type: none"> <li>Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03(a)).</li> <li>Last day for taxing units' third quarterly payment for district budget for the current year (Sec. 6.06(e)).</li> <li>Last day to form a taxing unit to levy property taxes for the current year (Sec. 26.12(d)).</li> <li>Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13(n)).</li> <li>Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422(a)(1)).</li> </ul>

<b>July</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01(a)).</li> <li>A taxing unit or district may provide that taxes that become delinquent on or after Feb. 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07(a)).</li> </ul> <p><b>NOTE:</b> Taxing units and districts that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the collector sends the property owner a notice of delinquency and penalty (Sec 33.08(a) and (c)).</p> <ul style="list-style-type: none"> <li>Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35(b), 24.36).</li> </ul>
<b>20</b>	<ul style="list-style-type: none"> <li>Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a district in a county with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12(a)-(c)).</li> </ul>
<b>25</b>	<ul style="list-style-type: none"> <li>Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Secs. 24.38, 24.40).</li> <li>Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)).</li> </ul>
<b>31</b>	<ul style="list-style-type: none"> <li>Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies</li> </ul>

	<p>to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).</p> <ul style="list-style-type: none"> <li>• Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(b)).</li> <li>• Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12(f)).</li> </ul>
<b>August</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>• Date taxing unit's assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after as practical) (Sec. 26.04(b)).</li> </ul>
<b>7</b>	<ul style="list-style-type: none"> <li>• Date taxing units (other than school Districts, small taxing units and water Districts) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)). Cities and counties that provide a property tax rate notice under Local Government Code Section 140.010 are exempt from the notice and publication requirements of Tax Code Sections 26.04(e), 26.052, and 26.06 (Local Gov't Code Sec. 140.010(c)).</li> </ul>
<b>14</b>	<ul style="list-style-type: none"> <li>• Last day for district board to pass resolution to change district finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)).</li> <li>• Last day for district board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit (Sec. 6.031(a)).</li> </ul>
<b>15</b>	<ul style="list-style-type: none"> <li>• Deadline for Comptroller's office to certify final PVS findings to Education Commissioner except as provided (Comptroller Rule Sec. 9.4317(d)).</li> </ul>
<b>30</b>	<ul style="list-style-type: none"> <li>• Date ARB must approve appraisal records for districts in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12(c)(1)).</li> </ul>
<b>31</b>	<ul style="list-style-type: none"> <li>• If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the district for the tax bill before Sept. 1 of the year in which the tax is assessed (Sec. 33.011(b)(1)).</li> <li>• Last day taxing units may file resolutions with the district board to oppose proposed change in the district finance method (Sec. 6.061(a)).</li> <li>• Last day for taxing unit entitled to vote for appointment of district directors to file a resolution opposing a change by the district board in the number and selection of directors (Sec. 6.031(a)).</li> <li>• Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).</li> </ul>
<b>September</b>	
<b>1</b>	<ul style="list-style-type: none"> <li>• Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).</li> <li>• Deadline for a county or city to either publish the property tax rate notice in a general circulation newspaper or mail it to each property owner and post the notice on its website (or 30th day after each applicable appraisal roll is received, whichever is later) (Local Gov't Code Section 140.010(f)(1)).</li> </ul>

<b>14</b>	<ul style="list-style-type: none"> <li>• Last day for district board to adopt district budget for the next year, unless a District has changed its fiscal year (Sec. 6.06(b) and (i)).</li> <li>• Last day for district board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061(a)).</li> <li>• Last day for district board to notify taxing units in writing if a proposal to change the number or method of selecting district directors is rejected by a voting taxing unit (Sec. 6.031(a)).</li> </ul>
<b>29</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days of establishing rate (Sec. 26.05(a) and(c)).</li> </ul>
<b>30</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units' fourth quarterly payment for district budget for the current year (Sec. 6.06(e)).</li> </ul>

**October**

<b>1</b>	<ul style="list-style-type: none"> <li>• Date tax assessor mails tax bills for the year (or soon after as practical) (Sec. 31.01(a)).</li> </ul>
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**November**

<b>30</b>	<ul style="list-style-type: none"> <li>• First half of split payment of taxes is due on or before this date (Sec 31.03(a)).</li> </ul>
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**December**

<b>1-31</b>	<ul style="list-style-type: none"> <li>• Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).</li> </ul>
<b>31</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units' first quarterly payment for district budget for next year (Sec. 6.06(e)).</li> <li>• Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)).</li> </ul>

## Appendix F Fort Bend Central Appraisal District BUDGET 2018-2019 Budget

Budget Center	Budget Center Descriptions	Budget 2018-2019	Budget 2017-2018
100.00	Staff Salaries	\$6,236,060	\$5,795,530
200.00	Professional Services	\$630,660	\$538,570
300.00	Data Processing Section	\$461,740	\$378,945
400.00	Building & Facilities Expenses	\$871,865	\$837,820
500.00	Office Supplies and Appraisal Materials	\$55,610	\$47,510
600.00	Mapping Supplies, Services & Contracts	\$44,575	\$52,710
700.00	Reproduction & Copy Expense	\$61,868	\$69,391
800.00	Postage & Mailing Expense	\$403,646	\$359,957
900.00	Vehicle Mileage Expense	\$598,440	\$560,280
1000.00	Training, Subscriptions, Per Diem, & Dues	\$190,106	\$181,922
1100.00	Bonding & Board of Directors Expenses	\$21,766	\$21,165
1200.00	Insurance & Retirement Expenses	\$2,748,634	\$2,318,592
1300.00	Capital Expenditures	\$640,050	\$633,205
1400.00	Contingency Fund	\$25,000	\$51,500
1500.00	Appraisal Review Board Expenses	\$1,269,915	\$1,235,186
	<b>TOTALS</b>	<b>\$14,259,935</b>	<b>\$13,082,283</b>