

FORT BEND CENTRAL APPRAISAL DISTRICT



Annual Report
Appraisal Year 2017

It is with pleasure that I present the Annual Report of the Fort Bend Central Appraisal District (FBCAD). This 2017 Annual Report endeavors to provide specific information concerning the operations of the FBCAD. This report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, our taxpayer assistance programs, our financial stewardship, the appeals process, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

The FBCAD strives to be one of the premier state and federal governmental organizations. The FBCAD works diligently to provide equality and uniformity to the citizens of Fort Bend County; and the 210 entities represented, which rely upon our efficient, timely, and accurate services. The FBCAD also works with the State Comptrollers' Office-Property Tax Assistance Division to ensure that local school districts receive accurate appraisal values for setting the basis for school funding. The FBCAD has a high commitment to customer service. We strive to serve greater Fort Bend County with professionalism and integrity in all aspects of our operations.

In 2017, the FBCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus. We believe it is our highest priority to not only efficiently serve our participating taxing units, but to humbly serve the citizens of Fort Bend County by providing an accurate and fair appraisal roll, so that the tax burden can be equitably distributed.

I thank you for taking time to review this 2017 Annual Report and hope that you will gain insight into the operations of the Fort Bend Central Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Glen Whitehead", with a long horizontal flourish extending to the right.

Glen Whitehead
Chief Appraiser

Texas local units of government rely heavily on property tax to fund their operations. Nearly 4,000 separate taxing jurisdictions statewide impose a property tax; these include counties, school districts, cities, and special purpose districts such as junior colleges, hospitals, utilities, flood control and emergency service districts.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy and collect other taxes and fees that supplement their operations.

The local property tax remains the largest tax assessed in Texas. Statewide, property taxes levied by local governmental entities exceeded \$52 billion in 2015, the most recent year for which the Comptroller has reported data.⁽¹⁾

The Texas Constitution sets out five basic rules for property taxes ⁽¹⁾:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value – the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timberland. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes.

The governing bodies of taxing units, such as school boards, commissioners’ court, city councils and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property’s appraised value minus all applicable exemptions, deductions and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries. The local government’s tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property.

⁽¹⁾ Texas Comptroller of Public Accounts Annual Property Tax Report-Tax Year 2015 and 2016

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.

The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates and collecting the taxes. The following represents a summary of the process.

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. In addition, they review what a property is used for on January 1, market conditions at that time and who owns the property on that date to determine whether the property is taxed, its value and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals and other tax relief.
2. Around May 15, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

January 1	Appraisal districts are required to appraise property at its value on this date. A lien attaches to each taxable property to ensure property tax payment.
January 1 – April 30	Appraisal districts complete appraisals, and process exemption applications.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf)
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.
April – May	Appraisal districts send notices of appraised value.
May 1	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.

About FBCAD

Mission Statement

Fort Bend County Central Appraisal District's (FBCAD) primary mission is to equally and uniformly, provide accurate appraisal of all property in Fort Bend County in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

Responsibilities

The primary responsibility of FBCAD is to develop an annual appraisal roll for use by taxing units in imposing ad valorem taxes on property in the appraisal district.

Central Appraisal Districts History

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 and 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 Central Appraisal District (CAD) appraises each property in the county. Individual taxing units use those values to calculate tax liabilities in their jurisdiction. Each CAD 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.

FBCAD endeavors to function as accurate, 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 FBCAD remains financially responsible and sound, independent auditors conduct financial audits.

FBCAD appraises all property located within Fort Bend County. We cover an area of approximately 873 square miles, and are responsible for nearly 349,000 accounts.



Who are we?



Bottom row left to right: Veronique Hutchinson (FBCAD Attorney), Patsy Schultz (Fort Bend Tax Assessor /Collector), Rhonda Zacharias (Board Member), Al Abramczyk (Secretary/Financial Officer), Sam Mayson (Board Member)

Top row left to right: Paul Stamatis, Jr. (Vice Chair), Jim Kij (Chair), Alan Moody (Board Liaison), Glen Whitehead (Chief Appraiser), Aleida McDaniel (Deputy Chief Appraiser)

BOARD OF DIRECTORS

The Board of Directors of the Fort Bend Central Appraisal District comprises of five voting members and one non-voting member. The Directors are elected by the votes of the governing bodies of the cities, school districts, conservation and reclamation districts, and Fort Bend County. The non-voting member is the Fort Bend County Tax Assessor / Collector.

Board members include:

Jim Kij, Chair
Paul Stamatis, Jr., Vice Chair
Al Abramczyk, Secretary and Financial Officer
Sam Mayson
Rhonda Zacharias
Patsy Schultz (Tax Assessor-Collector)



Jim Kij is a Business Development Manager and Facility Solutions Specialist. Activity involvement with the Fort Bend community includes Fort Bend YMCA, Exchange Club of Sugar Land, Sugar Land Toastmasters, Junior Achievement, First Colony Community Associations, Houston Livestock Show and Rodeo, Child Advocates of Fort Bend County and City of Sugar Land Mayor's Leadership Council. He has been a resident of Fort Bend County since 1991.



Paul Stamatis, Jr. has a broad entrepreneurial background in designing, building and managing successful healthcare and real estate businesses. His deep experience as a world-class management consultant prepared him with the strategic planning and management capabilities necessary to create and deliver value to his partners. He is active with Boy Scouts of America, YMCA and Fort Bend Fellowship.



Al Abramczyk retired from the oil and gas industries. He was responsible for acquisitions and divestitures, but set analysis and forecasts of oil and gas supply and demand. Since retirement, he has served on the Nalco Community Advisory Panel, Fort Bend Rotary Club, Sugar Lakes HOA Board, City of Sugar Land Building Standards Commission; as well as, serving on the Appraisal Review Board from 2006 to 2011. He has been a resident of Fort Bend County since 1995.



Sam Mayson, Sr. holds a B.S. degree in Engineering Physics and an MBA. His professional roles have included process engineering, operations management, plant management and business consulting in manufacturing facilities, and has worked for public, private and contract firms at government facilities. He has dedicated his time to many community and volunteer activities, including coaching Little League baseball and youth soccer at Lamar Little League.



Rhonda Zacharias is an Information Technology professional with over 25 years' experience in the technology, transportation, and oil and gas industries. She is eager to serve and offer her leadership and business management skills. She has been involved in community service for over 25 years. She served on the Weston Lakes Property Owners Association for 3 terms and is currently a member of the LCISD school board. She is a native Houstonian and has been a resident of Fort Bend County for over 30 years.

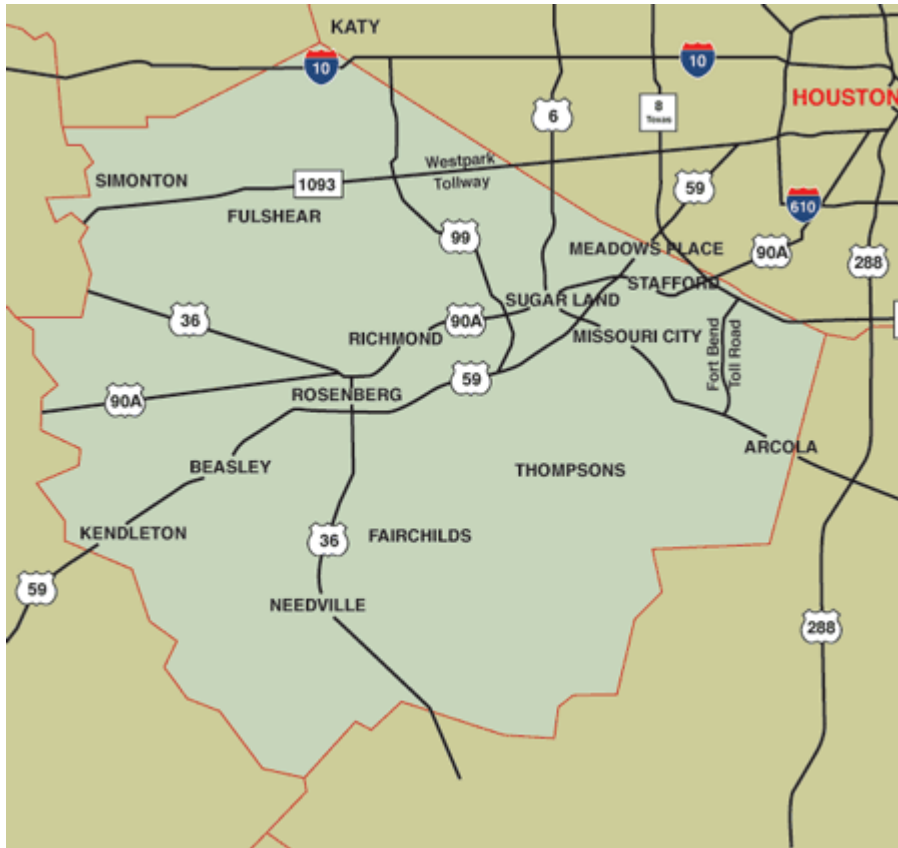


Patsy Schultz, RTA is serving her third 4-year term as the Fort Bend County Tax Collector-Assessor. She is certified by Texas and has 30 years of tax-related experience. She manages 5 offices in the county. Before she was elected, she worked at Fort Bend County's tax office for 15 years, first as a clerk and then the director of assessing and collecting property taxes.

Fort Bend County Demographics

Fort Bend County is a county in the state of Texas. As of the 2017 census, its population was 764,828, making it the tenth-most populous county in Texas. The county seat is Richmond, while its largest city is Sugar Land.⁽²⁾

According to the U.S. Census Bureau, the county has a total area of 885 square miles (2,290 km²), of which 861 square miles (2,230 km²) is land and 24 square miles (62 km²) (2.7%) is water.



(2) Texas Comptroller of Public Account – Texas Property Tax System

Entities Served

In 2017, FBCAD served a total of 210 entities.

Fort Bend County

Fort Bend County General Fund

Cities			School Districts
Arcola	Needville		Brazos ISD
Beasley	Orchard		Fort Bend ISD
Fulshear	Pearland		Katy ISD
Houston	Richmond		Lamar CISD
Katy	Rosenberg		Needville ISD
Kendleton	Simonton		Stafford MSD
Meadows Place	Sugar Land		
Missouri City			



Other Entities Served

Community Colleges 2
Drainage Districts: 2
Emergency Districts: 9
Levee Improvement Districts: 15
Municipal Utility Districts: 152
Management Districts: 2
Fresh Water Districts: 6

Tax Collectors in Fort Bend County

Fort Bend County Tax Office
Utility Tax Service
Bob Leared
Tax Tech
Equi-Tax
Assessments of the Southwest
Wheeler & Associates
B&A Municipal Tax Service
Collected by Individual Entity

General Statistical Information

	FY 2015	FY 2016	FY 2017
Total Budget	\$9,3730,876	\$10,313,947	\$11,980,548
Fort Bend County Market Value			
FBCAD Number of Parcels (Total)			
Residential	184,373	198,558	206,878
Commercial	14,486	15,549	15,028
Business Personal Property	25,070	27,371	21,674
Number of Personnel			
Full Time Permanent Employees	100	106	110
Liaison Officer (state mandated)	1	1	1
New Full Time Employees	2	6	4
Seasonal Temporary Employees (ARB Hearing)	12	14	20

Note: Fiscal year (FY) starts September 1.

Appraisal Results

Residential Property

Residential Appraisers are responsible for collecting and maintaining property characteristic data for all residential property, and developing equal uniform market values for each property.

New Construction

New construction and miscellaneous permit statistics are identified through building permits received from the cities within Fort Bend County. Each new permit results in a physical onsite inspection or office aerial review.

Miscellaneous Permits

Denotes a permit for a new improvement, to include new homes, additions, remodels, pools, other yard improvements, demolitions and disaster damage and repairs. Miscellaneous permits typically include repair, finish-out, and demolition permits. Physical site visits generally occur on any building permit issued by a city that affects the value, as well as any property that was partially complete as of January 1 of the prior appraisal year.

Commercial Property

Commercial properties are properties used for offices, stores, hotels, banks, restaurants, and service outlets. The data for conveying commercial classed properties is obtained by the deeds recorded in Fort Bend County.

Business Personal Property (BPP)

Business personal property is personal property consisting of, but not limited to, furniture, fixtures, equipment, tools, machinery, computers, copiers, motor vehicles, aircraft, watercraft, raw materials, goods in process, finished goods and/or those awaiting sale or distribution, and inventory held for sale on consignment. Business personal property is appraised at its market value on an annual basis and typically requires annual visits to 33% of all businesses. Market value is the value for which a property would sell, or its equivalent. Annual reviews are performed on aircraft, special inventory, and leased equipment companies within Fort Bend County.

Land

For appraisal purposes, land is defined as a parcel of earth, together with everything under its boundary.

	AY 2016	AY 2017
RESIDENTIAL:		
New improvements	7,612	5,778
New additions	935	3,300
COMMERCIAL:		
New improvements	206	163
New additions	58	29
OTHER:		
New improvements	11	24
New additions	9	3
BUSINESS PERSONAL PROPERTY:		
New business personal property values	225	217
PROPERTY RECORDS:		
New subdivisions	138	94
New parcel count	10,012	6,967
Total parcel count	339,119	347,128
New Ag applications	709	721
Simple surveys and minor replats	163	151
Splits-in-house	85	76
Total deeds worked	26,160	25,834
EXEMPTIONS:		
New exempt property	867	709
New HS exemptions	10,995	10,625
New PRO exemptions	59	152
New OA exemptions	2,302	2,543
New DP exemptions	94	75
New DV exemptions	273	252
New DVX exemptions	66	49
New HB366 exemptions	1	0
New PC exemptions	3	4

Property Owner Appeal Results

Upon receipt of a Notice of Protest (Form 50-132), FBCAD will informally review protests prior to a hearing in an attempt to resolve any disputes. If the protests are not resolved informally, FBCAD will schedule a protest hearing and then notifies the protesting party of their scheduled hearing date. During the hearing, the property owner and FBCAD present evidence before a three-member ARB panel. The ARB will make a determination at the hearing of the issues protested. After the ARB hears all of the protested property accounts, it approves and submits an appraisal roll to the Chief Appraiser. The Chief Appraiser subsequently certifies the appraisal roll to the 209 taxing entities of Fort Bend County who are served by FBCAD. The protest process begins around May 1 and concludes by July 20 of each year.

In accordance with the Texas Property Tax Code Section 41.44, if a property owner is dissatisfied with their appraised value, exemptions, or if errors exist in the appraisal records regarding their property, the property owner or the property owner's authorized Tax Consultant may file a Notice of Protest with the Fort Bend Appraisal Review Board (ARB).

The ARB is comprised of 50 independent, quasi-judicial private citizens, appointed by Fort Bend County's Administrative District Judge, that are authorized to resolve disputes between the taxpayer and FBCAD. The ARB members arbitrate between the property owner and FBCAD in order to resolve protests. The ARB members are mandated to uphold an unbiased approach to each property under protest. Communication between the ARB and FBCAD employees is strictly controlled. The ARB does not have any role in the appraisal of property or appraisal district operations. The ARB only has authority over protests submitted to them and must comply with the provisions of the Texas Property Tax Code and state statutes in determining protest outcomes.

	2016	2017
Number of Regular ARB Members	35	38
Number of Auxiliary ARB Members	15	12
Number of days ARB Hearing Held	65	59
Number of Daily Hearing Panels	10	10
Protests Filed with the ARB	72,083	70,347
Single Family Residential Protests	54,504	52,861
Multifamily Residential Protests	234	205
Commercial Real Property Protests	4,429	4,110
Commercial Personal Property Protests	1,828	2,714
Industrial Real Property Protests	84	103
Industrial Personal Property Protests	285	174
Utilities Personal and Real Protests	427	668
Oil and Gas Protests	97	124
Other Property Type Protests	10,195	9,388
Protests Filed Online	5,235	5,116
Protest Filed by Designated Agent	48,645	49,686
Appraised Value of Protested Property	\$33,739,944,206	\$32,833,669,794
Protests scheduled for ARB hearings	37,921	41,557
Protests resolved informally	45,529	45,458
Value reduction from informal meetings	\$2,346,555,543	\$1,459,789,836
Number of ARB determinations	10,313	14,546
Number that reduced value	5,341	4,514
Value reduction	\$565,620,786	\$390,630,873
Number of appeals to Arbitration	334	399
Number of lawsuits filed	117	151
Value of property in lawsuits	\$1,028,472,720	\$1,307,557,471
Number of lawsuits resolved for all years	122	159
Totals of ARB values for resolved lawsuits	\$1,211,610,060	\$1,572,908,115
Value reduction from resolved lawsuits	\$128,234,930	\$155,767,037
Reduction in value for single-family residential	\$14,056,250	\$29,254,968
Reduction in value for multi-family residential	\$1,780	\$62,075,370
Reduction in value for commercial	\$111,823,340	\$46,341,509
Reduction in value for industrial	0	\$6,852,000

New Exemptions Report

Exemption Type	Count	Absolute Exemption Value	Partial Exemption Value
New Exempt Property			
2016	867	\$21,437,196	
2017	709	\$3,436,921	
New HS Exemptions			
2016	10,995		\$379,537,949
2017	10,625		\$373,372,177
New PRO Exemptions			
2016	59		\$11,956
2017	82		\$715,510
New OA Exemptions			
2016	2,302		\$144,921,720
2017	2,543		\$156,624,549
New DP Exemptions			
2016	94		\$4,852,482
2017	75		\$4,292,636
New DV1 Exemptions			
2016	42		\$244,252
2017	23		\$107,000
New DV2 Exemptions			
2016	37		\$294,892
2017	37		\$271,500
New DV3 Exemptions			
2016	58		\$601,100
2017	62		\$644,000
New DV4 Exemptions			
2016	136		\$1,512,794
2017	130		\$1,413,046
New DVX Exemptions			
2016	66		\$2,361,800
2017	49		\$5,810,205
New HB366 Exemptions			
2016	1		0
2017	0		
New PC Exemptions			
2016	3		\$675,600
2017	4		\$186,460
Absolute EX Total			
2016			\$21,437,196
2017			\$3,436,921
Partial EX Total			
2016			\$537,813,684
2017			\$543,018,203
Taxable Value Lost Due To Property Becoming Exempt			
2015 Taxable Value Lost Due to Property Becoming Exempt in 2016			\$559,250,880
2016 Taxable Value Lost Due to Property Becoming Exempt in 2017			\$546,455,124

**New Agricultural Use Appraisal Report
(AG Use)**

New AG	Count	Prior Year Market	Ag Use	Taxable Loss
2016	56	\$11,107,328	\$283,980	\$10,823,348
2017	7	\$687,714	\$37,380	\$650,334

New Value Added to District Roll

New Improvements	Count	Total Appraised Value	New Current Taxable
2016	7,829	\$2,733,217,008	\$1,949,096,436
2017	5,965	\$2,034,049,314	\$1,484,227,668
New Additions			
2016	1,002	\$602,802,936	\$87,926,234
2017	3,332	\$1,212,589,778	\$348,762,186
Percent Completion Changed			
2016	2,752	\$1,072,508,422	\$422,342,014
2017	30	\$12,964,950	\$3,475,639
Total New Personal Value			
2016	225		\$40,794,770
2017	217		\$40,467,490

CAD Comparative Reports

The **top 10 CADs** account for **68.7%** of the total market value in Texas. The top 5 CADs account for 49.5%.

Harris, Fort Bend and Montgomery CADs make up 25.4% of the State total. Dallas, Tarrant, Collin, and Denton CADs make up 26.4% of the State total. Travis and Williamson CADs are 10.4% of the State total.

*2016 Market Value		
Top 10 CADs	Market Value in Billions	% of Total
Harris CAD	\$245,883,000,000	18.6%
Dallas CAD	\$123,016,000,000	9.3%
Travis CAD	\$101,894,000,000	7.7%
Tarrant CAD	\$99,608,940,700	7.5%
Bexar CAD	\$84,871,649,022	6.4%
Collin CAD	\$73,124,605,680	5.5%
Fort Bend CAD	\$55,648,478,103	4.2%
Denton CAD	\$53,761,476,891	4.1%
Williamson CAD	\$36,329,251,295	2.7%
Montgomery CAD	\$35,305,309,285	2.7%
State Totals	\$1,324,311,284,866	

**Values Reported in the 2016 Comptrollers Operations Survey Data*

FBCAD Changes and Operations Cost in Comparison to Tax Levy

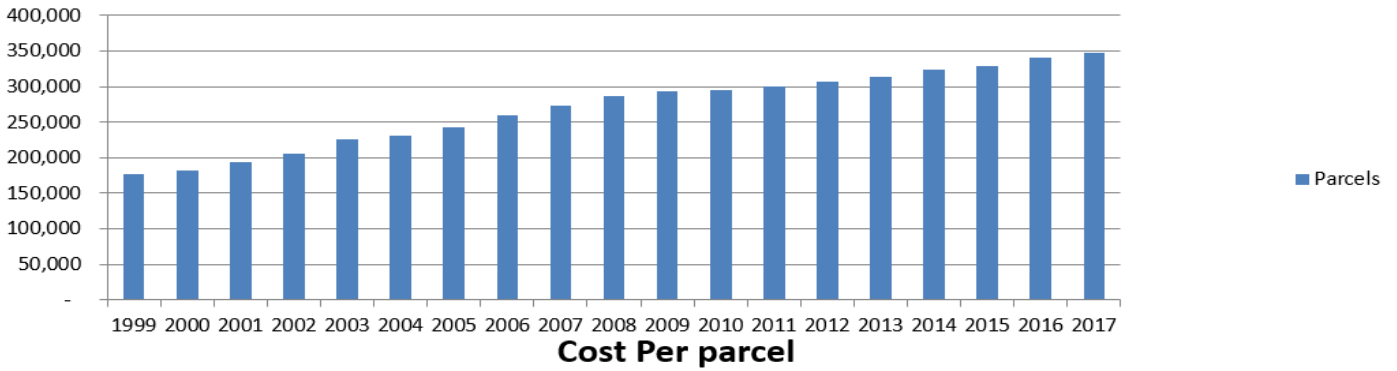
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Year	Parcels	Percent Change of Accounts	Budget	Cost Per parcel	Certified Assessed	Percent Change Assesse	Tax Levy	Change In Tax Levy	District Cost of Levy
1999	177,503		\$2,306,476	\$ 12.99	\$18,095,366,049				
2000	182,723	2.94%	\$2,580,154	\$ 14.12	\$20,375,013,442	12.60%	\$ 428,739,602		0.60%
2001	193,273	5.77%	\$2,760,427	\$ 14.28	\$22,810,352,429	11.95%	\$ 520,232,299	21.34%	0.53%
2002	204,860	6.00%	\$2,523,941	\$ 12.32	\$24,852,504,502	8.95%	\$ 554,582,889	6.60%	0.46%
2003	225,837	10.24%	\$2,954,261	\$ 13.08	\$27,471,507,556	10.54%	\$ 563,162,889	1.55%	0.52%
2004	231,047	2.31%	\$3,033,476	\$ 13.13	\$30,185,443,346	9.88%	\$ 692,135,614	22.90%	0.44%
2005	241,964	4.73%	\$3,422,529	\$ 14.14	\$33,731,469,795	11.75%	\$ 741,484,982	7.13%	0.46%
2006	260,148	7.52%	\$4,139,721	\$ 15.91	\$37,628,649,000	11.55%	\$ 800,183,246	7.92%	0.52%
2007	273,603	5.17%	\$5,112,103	\$ 18.68	\$43,338,709,048	15.17%	\$ 872,764,032	9.07%	0.59%
2008	287,395	5.04%	\$5,435,967	\$ 18.91	\$49,882,835,404	15.10%	\$ 1,023,058,051	17.22%	0.53%
2009	292,742	1.86%	\$5,663,502	\$ 19.35	\$52,784,891,198	5.82%	\$ 1,086,474,024	6.20%	0.52%
2010	295,398	0.91%	\$5,898,520	\$ 19.97	\$52,705,259,552	-0.15%	\$ 1,105,146,651	1.72%	0.53%
2011	299,770	1.48%	\$6,725,428	\$ 22.44	\$53,469,049,236	1.45%	\$ 1,133,972,320	2.61%	0.59%
2012	306,372	2.20%	\$7,237,290	\$ 23.62	\$55,888,585,348	4.53%	\$ 1,202,611,005	6.05%	0.60%
2013	313,699	2.39%	\$8,191,326	\$ 26.11	\$59,696,012,751	6.81%	\$ 1,297,072,860	7.85%	0.63%
2014	324,050	3.30%	\$9,360,000	\$ 28.88	\$63,317,699,928	6.07%	\$ 1,441,414,336	11.13%	0.65%
2015	328,565	1.39%	\$9,730,876	\$ 29.62	\$75,313,186,971	18.94%	\$ 1,599,859,746	10.99%	0.61%
2016	340,830	3.73%	\$ 11,941,313	\$ 35.04	\$82,084,023,940	8.99%	\$ 1,735,745,625	8.49%	0.69%
2017	346,780	1.75%	\$ 13,082,283	\$ 37.73	\$88,769,275,467	8.14%	\$ 1,874,400,000	7.99%	0.70%

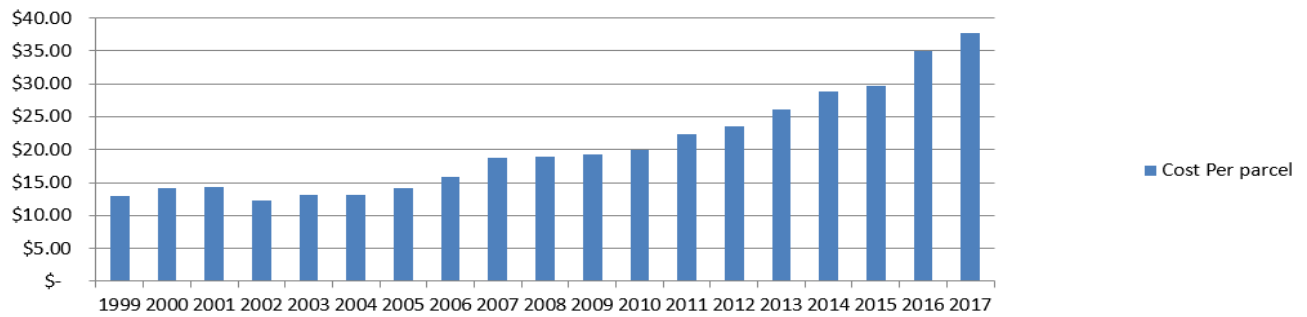
FBCAD Changes and Operations Cost in Comparison to Tax Levy

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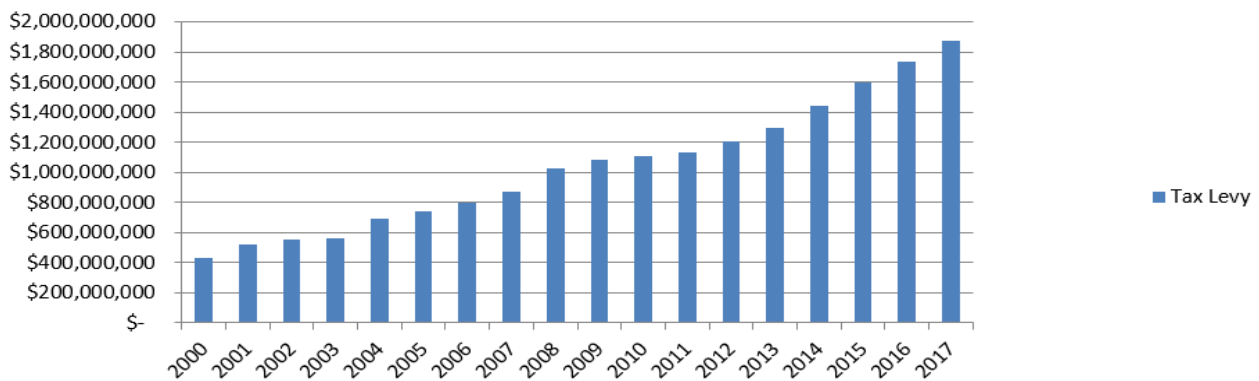
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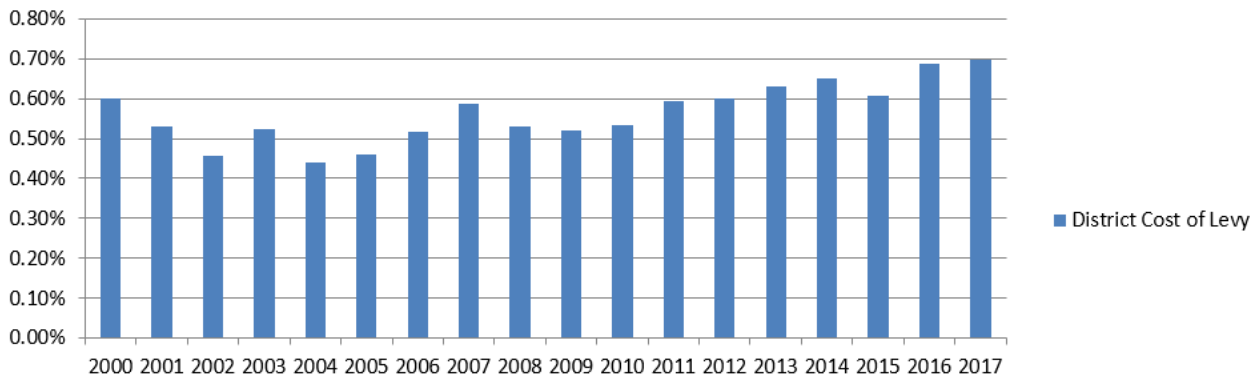
Cost Per parcel



Tax Levy



District Cost of Levy



Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program
Review

Fort Bend Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	15	15	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	35	35	100