



Annual Report

2019

Fort Bend Central Appraisal District



It is with pleasure that I present the Annual Report of the Fort Bend Central Appraisal District (FBCAD). This 2019 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, taxpayer assistance programs, financial stewardship, the appeals process, and the results of the 2019 Methods and Assistance Program (MAP) study. Also included are the FBCAD's updated mission, vision, and values statements which were developed to further articulate the district's overall goals and direction.

FBCAD strives to be a premier local governmental organization. We work diligently to provide equality and uniformity to the citizens of Fort Bend County; and the 220 entities represented, which rely upon our efficient, timely, and accurate services. FBCAD also works with the State Comptrollers' Office and its Property Tax Assistance Division to ensure that local school districts receive accurate appraisal values for setting the basis for school funding. Under new leadership, the FBCAD has a renewed commitment to customer service and outreach. We strive to serve Fort Bend County with professionalism and integrity in all aspects of our operations.

In 2019, 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 2019 Annual Report and hope that you will gain insight into the operations of the Fort Bend Central Appraisal District.

Sincerely,

Jordan Wise
Chief Appraiser

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FBCAD Mission

We are dedicated to serving all of Fort Bend County through accurate and uniform property valuation and excellent customer service

FBCAD Vision

We are committed to creating a service-centered, collaborative organization of empowered experts.

FBCAD Core Operating Values

The following core operating values influence the culture and image of FBCAD as an effective local government organization serving a wide variety of taxing entities and property owners. These values articulate ideals that the district aspires to hold itself accountable to and offers guidance as to how FBCAD will behave in carrying out its mission.

“WE CARE”

Work Together: We promote and support a diverse and unified team focused on collaboration and open communication to achieve extraordinary performance.

Ethics: We commit to uphold the highest level of integrity.

Commitment: We strive to instill in each team member the importance of the mission and goals of our organization. We will work each day to uphold our commitment to those we serve and to each other.

Accountability: We expect all team members to accept responsibility for their actions and their work, and the effect on those we serve.

Respect: We will treat everyone with courtesy, dignity, kindness, and acceptance. We respect individuals and value their contributions.

Excellent Service: We will serve everyone with the highest level of service.

FBCAD 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.

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 exceed \$59 billion in 2017, 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.
- 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 and are 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 2016 and 2017

2 Texas Comptroller of Public Account – Texas Property Tax System

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. The board of directors, appointed by the taxing entities, hires and oversees the chief appraiser. 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 and other limited matters.
- 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 the market value of property on January 1st. What a property is used for on January 1, market conditions at that time and who owns the property on that date 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 ARB begins hearing protests from property owners. These hearings typically involve matters related to value disputes. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property, exemptions, and application denials.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units impose a property tax on each 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 after tax bills are mailed. 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 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 completes appraisal and processes applications for exemption.
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.



2019 Legislative Session

The Texas Legislature convened for the 86th biennial legislative session in January 2019. The Texas Legislature convenes in every odd-numbered year for 140 days (January through May) to conduct the State's business. While the Legislature's primary goal is to pass a budget for the next biennium, the Senate and House of Representatives also spend considerable amounts of time on issues of interest to them and their constituents.

One of the primary issues from the 2019 legislative session was property tax reform and relief. The marquis piece of legislation on property tax matters was Senate Bill 2, an omnibus bill impacting the entire property tax process, including but not limited to appraisal methods and techniques, property tax administration (board of directors, appraisal review board, appraisal districts, taxing units, etc.), corrections, appeals, hearings, lawsuits, truth in taxation, assessment and collections, and more. This 100+ page bill was passed into law and required a significant amount of effort and coordination to effectively implement.

In addition to Senate Bill 2, the appraisal district monitored over 500 filed bills. Of those, approximately 60 were passed into law and required some level of implementation effort from the appraisal district.

For 2019, the immediate impact of new legislation was manageable. However, many of the new laws went into effect for the 2020 tax year and required a significant commitment of time and financial resources. New noticing and mailing requirements necessitated a six-figure increase in mail-related funds. A new website requirement cost thousands of dollars to implement for the first year and carries an expense into future years. Other new laws dramatically impacted appraisal district operations and required the creation of new or the extreme modification of existing processes. The impact of new legislation will continue to be monitored and tracked over time for reporting purposes.

New Chief Appraiser

Following a long career in the property tax industry and a two-decade career with FBCAD, Chief Appraiser Glen Whitehead announced his plan to retire in January 2019. Coordinating with the Board of Directors, a plan was created to coordinate a nationwide campaign for a new chief appraiser. Once the position was filled by the Board of Directors, Mr. Whitehead was to facilitate the transition for the remainder of the 2019 calendar year before officially retiring at the beginning of January 2020.

Following a multi-month search and interview process, Mr. Jordan Wise was selected by the Board of Directors as the next chief appraiser for the Fort Bend Central Appraisal District. He joined FBCAD from the Harris County Appraisal District, where he served in an executive role for nearly ten years. Prior to his service with HCAD, Mr. Wise worked as a certified general appraiser for an imminent domain appraisal firm.

Mr. Wise joined FBCAD in July 2019 in a transitional role before officially serving as the chief appraiser starting on August 1, 2019.

The entire FBCAD team wishes to express their gratitude for Mr. Whitehead's service and dedication to this office.

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, with 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 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, equitable, and accurate.

The District is a political subdivision of the State of Texas and was created on January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the District. Where applicable, the District also complies with the Government Code, Local Government Code, Occupations Code, and other bodies of law. A five-member Board of Directors constitutes the District's governing body. The Fort Bend County Assessor/Collector serves as an ex officio 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 considered 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 operations of the office. The Texas Property Tax Code prescribes appraisal standards and appeal procedures and ensures regular review of each appraisal District by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts. The Comptroller's office is also engaged in the setting of rules that apply to the property tax system in Texas.

The District endeavors to function as accurately, fairly, and efficiently as possible. The Texas Comptroller's Property Tax Assistance Division (PTAD) conducts a performance audit of our appraisal efforts, to determine accuracy and equity. PTAD also conducts a biennial review of the operations, practices, and procedures of the organization. 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 372,542 property accounts as of July 27, 2020.

The District is responsible for local property tax appraisal and exemptions administration for 220 jurisdictions or taxing units in the county.

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, Chairmen

Paul Stamatis, Jr, Vice Chairman

Al Abramczyk, Financial Officer & Secretary

Patsy Schultz, Ex-Officio Member, Fort Bend Tax Assessor-Collector

Carrie Surratt, Ex-Officio member, Fort Bend Tax Assessor-Collector

Sam Mayson, Director

William Schwer, Director



Top row left to right: William Schwer, Jim Kij, Al Abramczyk
Bottom row left to right: Sam Mayson, Patsy Schultz, Paul Stamatis, Jr.

In 2019, Patsy Schultz announced her retirement from public office. Following her retirement, Carrie Surratt was appointed as the new Fort Bend County Assessor-Collector. Once officially appointed into office, Mrs. Surratt began her service on the FBCAD Board of Directors.

Fort Bend County Demographics

Fort Bend County is a county in the U.S. state of Texas. As of the 2019 census estimate, its population was 811,688 making it the tenth-most populous county in Texas. The county seat is Richmond while its largest city is Sugar Land.

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.



Taxing Units

In 2019, FBCAD served 220 entities.

Cities:

School Districts:

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



Taxing Units Continued

County	1
School Districts	6
Cities	15
M.U.D. Districts	154
Levee Improvement Districts	14
Drainage Districts	2
Improvement Districts	2
Fresh Water Supply Districts	2
Community Colleges	3
W.C.I.D. Districts	5
Emergency Service Districts	9
Management Districts	5
Redevelopment Districts	2

Tax Collectors in Fort Bend County

FBCAD coordinates with several firms who conduct tax collection services for the taxing units in Fort Bend County. These collectors include:

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

FBCAD At-A-Glance

	FY 2017	FY 2018	FY 2019
Total Budget	\$13,082,283	\$14,259,935	\$15,033,735
Number of Personnel			
Full Time Permanent Employees	110	118	123
Liaison Officer (state mandated)	1	1	1
New Full Time Employees	6	8	5
Seasonal Temporary Employees (ARB Hearings)	14	20	20

Appraisal Results

<p>Residential Property Residential is responsible for collecting and maintaining property characteristic data for all residential property, and developing equal uniform market values for each property.</p> <p>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. NC permits typically denote a permit for a new improvement, to include new homes, additions, remodels, pools, other yard improvements, demolitions, disaster damage, and repairs.</p> <p>Miscellaneous Permits Miscellaneous typically include permits for repairs, finish-out, and demolition. 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.</p> <p>Commercial 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.</p> <p>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. BPP 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.</p>		AY 2018	AY 2019
	Residential:		
	New Improvements	3,286	8,072
	New Additions	5,319	1,914
	Commercial:		
	New Improvements	271	274
	New Additions	7	2
	Other:		
	New Improvements	24	34
	New additions	8	4
	Business Personal Property:		
	New BPP accounts	205	185
	Property Records:		
	New subdivisions	130	100
	New parcel count	9,392	8,077
	Total parcel count	359,645	366,656
	New Ag applications	647	969
	Simple surveys and minor replats	164	168
	Splits-in-house	89	112
	Total deeds worked	26,990	29,486
	Exemptions:		
	New exempt property	982	993
	New HS exemptions	8,923	10,248
	New PRO exemptions	107	129
	New OA exemptions	2,357	2,569
New DP exemptions	76	89	
New DV exemptions	191	72	
New DVX exemptions	37	18	
New HB 366 exemptions	0	0	
New PC exemptions	7	8	
New FRSS exemptions	2	0	

Land

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

Property Owner Appeal Results

<p>In accordance with the Texas Property Tax Code Section 41.44, if a property owner is dissatisfied with their appraised value, exemptions, or apparent errors that exist in the appraisal records, the property owner or the property owner’s authorized Tax Consultant may file a Notice of Protest with the Fort Bend Appraisal Review Board.</p>		2018	2019
	Number of Regular ARB members	38	39
<p>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, the FBCAD schedules a protest hearing and notifies the protesting party of their scheduled hearing date. During the hearing, the property owner and FBCAD presets 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 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 221 taxing entities of Fort Bend County who are served by the FBCAD. The protest process begins around May 1st and concludes by July 20th of each year.</p>	Number of Auxiliary ARB members	20	21
	Number of days ARB Hearing Held	58	53
<p>The ARB is comprised of 50 independent, quasi-judicial private citizens, appointed by Fort Bend County’s Administrative Judge, that are authorized to resolve disputes between the taxpayer and the FBCAD. The ARB members arbitrate between the property owner and FBCAD in order to resolve protests. The ARB members are mandated by law to maintain an unbiased approach to each property under protest. Communication between the ARB and FBCAD employees is strictly controlled. 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.</p>	Protests Filed with the ARB	68,677	83,395
	Single Family Residential Protests	50,288	72,979
	Multifamily Residential Protests	217	499
	Commercial Real Property Protests	4,105	4,643
	Commercial Personal Property Protests	2,389	1,733
	Industrial Real Property Protests	118	152
	Industrial Personal Property Protests	154	1,039
	Utilities Personal and Real Protests	768	1,276
	Oil and Gas Protests	110	177
	Other Property Type Protests	10,529	1,681
	Protests filed online	3,435	16,859
	Protest Filed by Designated Agent	46,739	55,363
	Appraised Value of Protested Property	\$34,151,447,395	\$43,658,919,446
	Protests scheduled for ARB hearings	45,479	22,937
	Protest Resolved Informally	45,458	44,971
	Value reduction from informal meeting	\$1,479,314,302	\$2,141,673,302
	Number of ARB determinations	20,871	15,799
	Number that reduced value	8,085	9,267
	Value reduction	\$775,305,040	\$1,465,532,821
	Number of appeals to Arbitration	165	182
	Number of lawsuits filed	151	211
	Value of Property in lawsuits	\$1,307,557,471	\$1,667,021,615
	Number of lawsuits resolved for all years	2,223	2,434
	Total ARB value for resolved lawsuits	\$2,198,920,203	\$1,124,279,134
	Value reduction from resolved lawsuits	\$3,971,650	\$139,150,012
	Reduction in value for single-family	\$4,365,334	\$691,166,358
	Reduction in value for multi-family	\$2,356,000	\$650,257,560
	Reduction in value for commercial	\$13,495,090	\$2,948,744,055
	Reduction in value for industrial	\$0	\$38,700,490

New Exemptions Report

Type	Count	Absolute Exemption Value	Partial Exemption Value
New Exempt Property			
2018	982	\$3,412,946	
2019	993	\$4,752,359	
New HS Exemptions			
2018	8923		\$316,872,890
2019	10,248		\$395,870,109
New PRO Exemptions			
2018	107		\$266,303
2019	129		\$33,897
New OA Exemptions			
2018	2357		\$156,262,548
2019	2,569		\$174,869,505
New DP Exemptions			
2018	76		\$4,366,390
2019	89		\$3,645,516
New DV1 Exemptions			
2018	27		\$148,196
2019	11		\$47,500
New DV2 Exemptions			
2018	17		\$124,500
2019	7		\$45,000
New DV3 Exemptions			
2018	26		\$950,264
2019	18		\$174,060
New DV4 Exemptions			
2018	84		\$950,264
2019	36		\$384,000
New DVX Exemptions			
2018	37		\$3,744,166
2019	18		\$2,195,426
New HB366 Exemptions			
2018	0		\$0
2019	0		\$0
New PC Exemptions			
2018	7		\$849,590
2019	8		\$2,748,990
Absolute EX Total			
2018	982	\$3,412,946	
2019	993	\$4,752,359	
Partial EX Total			
2018			\$484,298,335
2019			\$580,027,136
Taxable Value Lost due to Property Becoming Exempt			
2017 Taxable Value Lost Due to Property Becoming Exempt in 2018			\$487,711,281
2018 Taxable Value Lost Due to Property Becoming Exempt in 2019			\$584,779,495

New Agricultural Use Appraisal Report

New Ag	Count	Prior Year Market	Ag Use	Taxable Loss
2018	9	\$1,167,297	\$37,380	\$650,334
2019	27	\$7,567,133	\$90,210	7,476,923

New Value Added to District Roll

New Improvements	Count	Total Appraised Value	New Current Taxable
2018	3,581	\$1,085,011,795	\$774,093,193
2019	8,380	\$2,553,911,984	\$1,869,875,493
New Additions			
2018	5,334	\$1,709,663,456	\$841,155,336
2019	1,920	\$614,402,520	\$1,869,875,493
Percent Completion Changed			
2018	95	\$8,963,580	\$2,577,698
2019	641	\$265,007,485	\$99,474,087
Total New Personal Value			
2018	205		\$37,866,190
2019	5,698		\$476,637,804

Parcel Counts (final supplement for each year)

Type	2017 Count	2017 Mkt Sum	2018 Count	2018 Mkt Sum	2019 Count	2019 Mkt Sum
Auto	4,382	508,522,528	4,725	582,606,883	3,848	641,736,768
Mobile Home	2,537	32,949,349	2,705	36,303,441	2,904	42,021,033
Mineral	12,994	63,755,010	13,079	71,622,950	12,142	71,337,150
Personal	19,430	2,474,317,470	19,771	2,609,614,142	20,659	2,793,929,679
Personal Industrial	1,978	3,261,500,105	2,045	3,307,124,911	1,986	3,581,869,566
Real	18	1,065,090	18	5,257,843	14	1,091,930
Real Apartment	192	1,899,158,210	197	2,023,773,658	203	2,235,919,661
Real Commercial	12,176	7,894,055,644	12,288	8,366,125,133	6,883	8,959,252,352
Real Commercial Tieback					15	3,713,773
Real Developer/Builder	13,227	633,150,890	16,424	879,132,054	15,563	941,657,859
Real Industrial	269	1,185,339,482	273	1,140,297,995	282	1,088,480,542
Real Land	23,402	3,821,939,024	23,640	4,058,406,451	29,080	4,244,488,406
Real Multi-Family	734	53,358,286	729	59,548,947	726	79,030,250
Real Residential	228,086	59,749,686,732	233,096	62,106,049,491	239,914	65,627,801,595
Real Exempt	29,432	4,846,531,280	30,655	5,101,231,771	32,437	5,447,263,523
Grand Total	348,857	86,425,329,100	359,645	90,347,095,670	366,656	95,759,594,087

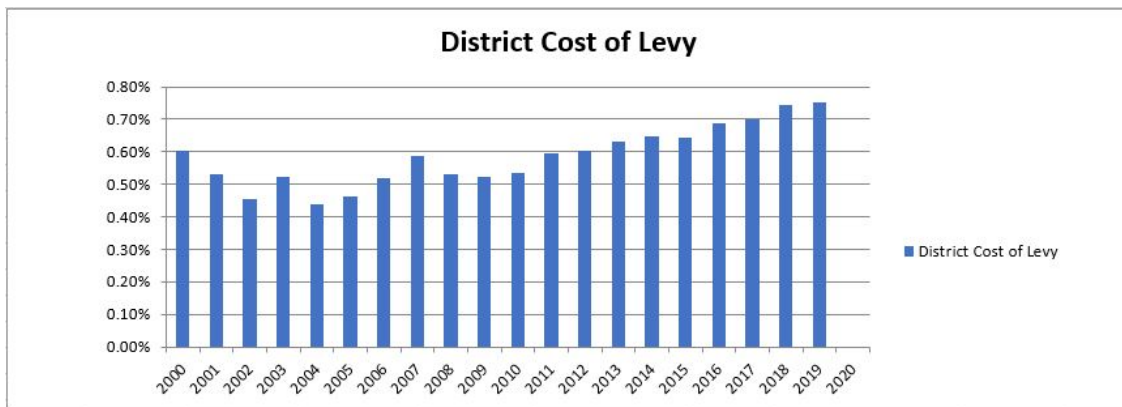
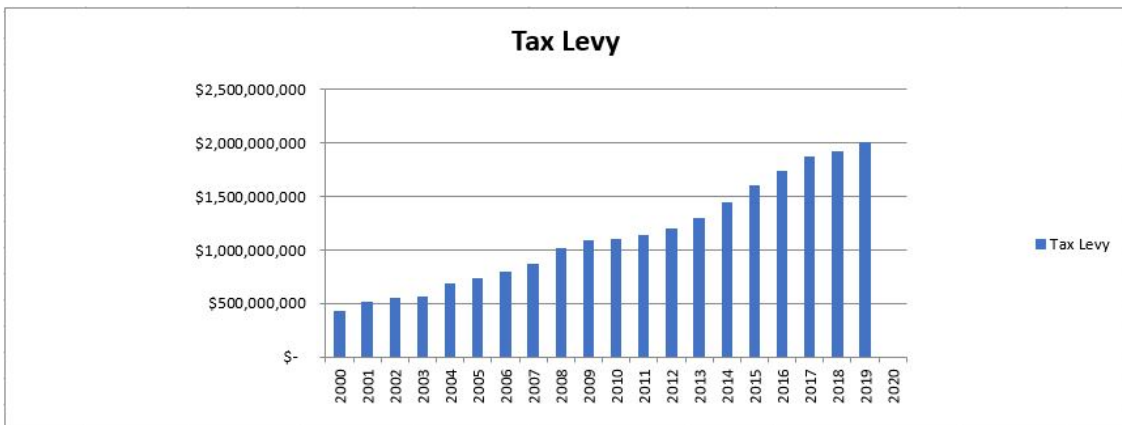
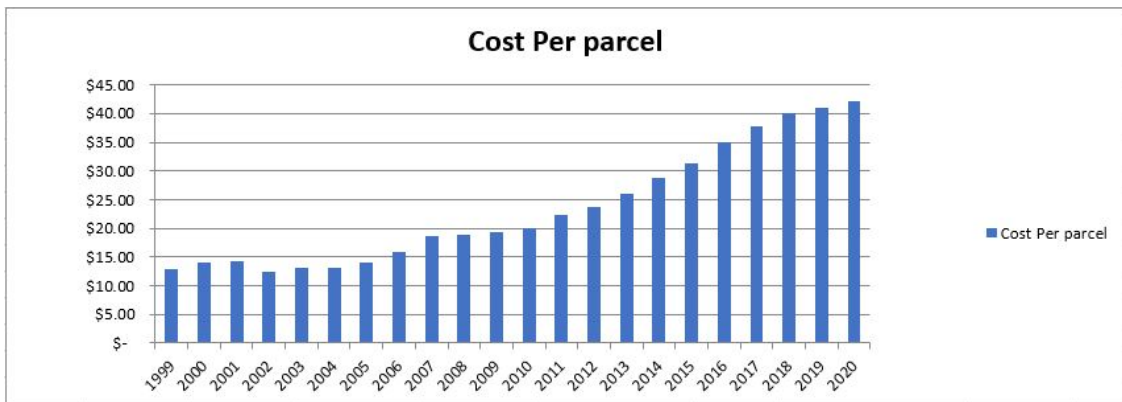
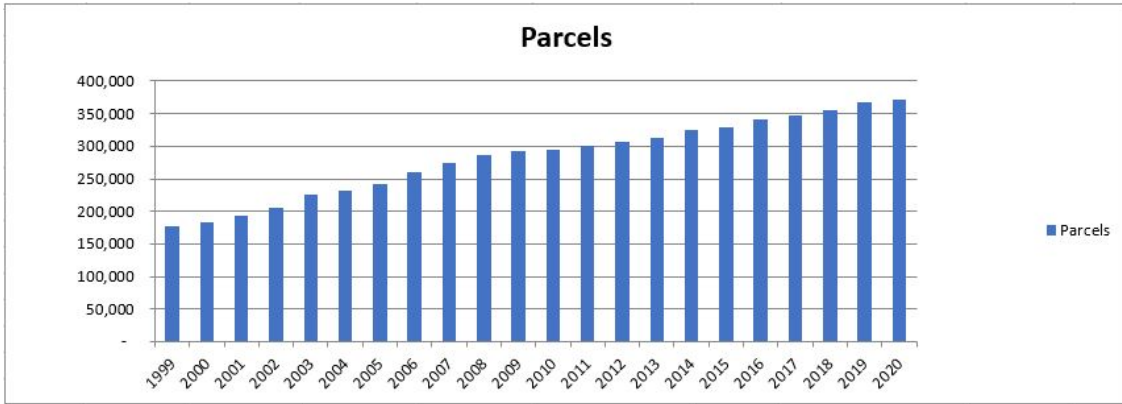
CAD Comparative Reports

	2018 Market Value*		
	CAD	Market Value in Billions	% of Total
The top 10 CADs account for 59.37% of the total market value in Texas. The top 5 CADs account for 44.37%. The combined Harris, Fort Bend, and Montgomery CADs make up 21.29% of the state total. Travis and Williamson CADs are 9.31%	Harris	\$581,257,749,113	16.68 %
	Dallas	\$321,944,345,220	9.24 %
	Travis	\$246,170,216,182	7.06 %
	Tarrant	\$212,713,668,251	6.10 %
	Bexar	\$184,298,739,673	5.29 %
	Collin	\$168,806,557,034	4.84 %
	Denton	\$115,014,452,083	3.30 %
	Fort Bend	\$90,611,231,648	2.60 %
	Williamson	\$78,449,972,588	2.25 %
	Montgomery	\$70,111,432,378	2.01 %
State Totals	\$3,485,612,868,292		

*Values reported in the 2018 Comptrollers Operations Survey Data

District Changes and Operations Cost in Comparison to Tax Levy

Year	Parcels	Percent Change of Accounts	Budget	Cost Per parcel	Certified Totals	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%	\$ 9,354,320	\$ 28.87	\$ 63,317,699,928	6.07%	\$ 1,441,414,336	11.13%	0.65%
2015	328,565	1.39%	\$ 10,313,497	\$ 31.39	\$ 75,313,186,971	18.94%	\$ 1,599,859,746	10.99%	0.64%
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	\$ 86,947,919,131	5.93%	\$ 1,874,400,000	7.99%	0.70%
2018	355,752	2.59%	\$ 14,259,935	\$ 40.08	\$ 90,610,543,519	4.21%	\$ 1,919,517,208	10.59%	0.74%
2019	366,688	3.07%	\$ 15,033,735	\$ 41.00	\$ 97,969,064,840	8.12%	\$ 2,004,575,740	15.49%	0.75%
2020	371,851	1.41%	\$ 15,652,973	\$ 42.09	\$ 108,108,435,135	10.35%	\$ -	-100.00%	#VALUE!



2018-2019 Final Methods and Assistance Program (MAP) Review

The FBCAD scored the highest possible point total in the 2019 MAP 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	15	15	100
Taxpayer Assistance	11	11	100
Operating Procedures	22	22	100
Appraisal Standards, Procedures and Methodology	30	30	100