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**Annual Report**

**2020**

**Fort Bend Central Appraisal District**

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It is with pleasure that I present the Annual Report of the Fort Bend Central Appraisal District (FBCAD). This 2020 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 2020 Property Value Study (PVS). Also included are the FBCAD's 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 2020, FBCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus despite the unique challenges presented by the COVID-19 pandemic. 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 2020 Annual Report and hope that you will gain insight into the operations of the Fort Bend Central Appraisal District.

Sincerely,

Jordan Wise  
Chief Appraiser

Executive Summary ..... 4

FBCAD Mission, Vision, and Values..... 5

FBCAD Responsibilities ..... 6

Central Appraisal Districts History ..... 7

Property Tax Calendar..... 10

2019 Legislative Session and 2020 Impact ..... 11

New Chief Appraiser ..... 11

Board of Directors ..... 12

Fort Bend County Demographics ..... 13

Taxing Units ..... 14

Tax Collectors in Fort Bend County ..... 16

FBCAD At-a-Glance ..... 16

Appraisal Results ..... 17

Property Owner Appeal Results ..... 18

New Exemptions Report ..... 19

New Agricultural Use Appraisal Report ..... 20

New Value Added to District Roll ..... 20

Parcel Counts ..... 20

CAD Comparative Reports ..... 21

District Changes and Operations Cost in Comparison to Tax Levy ..... 21

2020 Property Value Study ..... 23



## Executive Summary

Over the past few years, the Fort Bend area continued to show signs of strong growth and development. From 2010 to 2020, the population in Fort Bend County grew by almost 41%, making it one of the fastest-growing counties in the United States. As the population in the area increases, so do the number of residential and commercial developments. Much of this growth is starting to shift away from the historically-dense, urban portions of the county into the historically rural areas of the county. Some of this expansion is due to regional mobility projects and the continued use of local incentive programs.

The appraisal district continues to see positive signs from the area housing market. Even with the increased development activity, inventory levels remain relatively low. Additionally, portions of the residential market are showing short marketability time periods. The combination of these factors, along with near-historically low interest rates, results in dynamic housing values. While residential values have generally increased across the county, there are some localities that are still recovering from the area flood and weather events from 2017 through 2019. Because of this, we believe it is important to annually appraise all properties in the area.

Tax year 2020 saw the largest expansion of residential development in county history with over 8,000 new residential parcels. Although hampered somewhat by the ongoing pandemic, commercial development continues to grow on pace with residential. The rapid growth and development of Fort Bend County presents a budgetary challenge for FBCAD. Existing operations and parcel count already present a strong challenge for appraisal operations, but this rapid growth requires an in-kind growth of the FBCAD team and resources. This will provide the district with new appraisal and support staff to better navigate the annual reappraisal plan, appeals season, exemption processing, outreach, and many other essential tasks.

We are seeing commercial development follow the residential trend of moving into the traditionally more rural areas. These commercial properties are built to support the needs of a growing populace and to provide services close to their homes. The increased level of commercial development impacts the land values for these areas, especially as land previously used for agricultural purposes is converted into commercial use. Fort Bend County generally is a commuter community for the greater Houston area, which results in small, geographically separated commercial markets. In some cases, these markets are considered comparable with each other, depending on the concentration and type of properties. With the anticipated growth of the area's population, the overall, local commercial sales volume is expected to increase. This makes it especially important to monitor local trends and their effect on property values. The appraisal district will carefully evaluate the valuation components, such as market rents, capitalization rates, vacancy rates, concessions, and building costs to stay abreast of changes in the commercial sector. Translating these trends into commercial valuations is an important part of keeping values accurate and equitable in a changing market.

At the time this report was created, the international, national, state, and local economies were impacted by a global viral pandemic and resulting government response. Due to these shifting economic conditions, the appraisal district is continuing to evaluate its processes and valuation methodologies to ensure values continue to be accurate and equitable. Accordingly, we are reviewing

data and applicable information to determine if it is necessary to incorporate economic factors, adjustments, or other appropriate tools to account for the impact of the pandemic on values. In the event such tools are used, a property's value will be reconciled in accordance with generally accepted appraisal practices, as appropriate. In order for the district's appraisals to accurately reflect the changes in the local real estate market over the next two years, an annual reappraisal cycle will best serve to smooth out the potential unpredictability in market trends. The decision to reappraise in each year will allow the district the flexibility to evaluate current market data, implement changing building costs, re-delineate neighborhood and economic boundaries, and calibrate mass appraisal models.

Under the Texas Property Tax Code, a property is reappraised when it is inspected, models are updated, and the property is appraised. FBCAD will reappraise all taxable property in the district. It will be the organization's policy to mail appraisal notices to all property owners every year. The Board of Directors (BOD) believes this policy encourages transparency in and public awareness of the property tax system.

FBCAD saw the end of an era with the retirement of Glen Whitehead as the Chief Appraiser. After a nation-wide search, the FBCAD Board of Directors selected Jordan Wise to fill the role. More information about Wise can be found later in this report.

With new leadership in 2020, FBCAD has endeavored to expand and modernize its public communications and outreach efforts. To that end, the Director of Communications and Outreach position was created to increase the district's engagement with the public. Almost immediately, the Director of Communications and Outreach launched a brand-new customer satisfaction survey and a social media outreach program. The survey, intended to provide actionable feedback on district operations, has generated hundreds of responses and many opportunities to provide advanced customer service. The social media program is providing yet another way for property owners and stakeholders to interact with the district and an avenue for proactive engagement with the public.

The district recognizes the importance of continued communication with tax units and assessors as well, so the district has endeavored to coordinate more meetings to update them with important information, dates, and other related items. The district has also expanded its outreach activity with respect to local leaders and legislators. Chief Appraiser Jordan Wise has lent his expertise to the TAAD Legislative Committee which provided him many opportunities to engage with stakeholders on effective policy regarding fairness, transparency, and many other issues affecting property owners in Fort Bend County. More information about Wise's legislative efforts can be found later in this report.

2020 began a new era for FBCAD. New leadership, renewed focus on transparency and customer service, and a robust commitment to employee development highlight the important changes at FBCAD and underscores its commitment to maintaining a world-class assessment operation.



## 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.

## 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.

## 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 \$67 billion in 2019, the most recent year for which the Comptroller has reported data. (1)

The Texas Constitution sets out five basic rules for property taxes (2):

- 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.



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

1. 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.
2. 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.
3. 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 1<sup>st</sup>. 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.

1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Year 2018 and 2019

2 Texas Comptroller of Public Account – Texas Property Tax System

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	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.



*Brazos Bend State Park in Fort Bend County*

## 2019 Legislative Session and 2020 Impact

The Texas Legislature convened for the 86<sup>th</sup> 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 most significant 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.

In 2020, the district continued to provide guidance to local stakeholders on important legislative issues. Chief Appraiser Jordan Wise served as a member of the TAAD Legislative Committee in which he worked with other appraisal districts, legislators, assessor-collectors, tax agents, and relevant companies and associations to affect legislation. Wise was key in the process of tracking, developing, drafting, analyzing, and implementing proposed legislation. His efforts led to his appointment as the Vice-Chairman of the Legislative Committee for 2021.

### 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 conduct 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 eminent domain appraisal firm.

Mr. Wise joined FBCAD in July 2019 in a transitional role before officially serving as the chief appraiser starting on September 1, 2019. Under new leadership, organizational focus was placed on transparency, outreach, employee development, and reorganization.

## 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  
Carrie Surratt, Ex-Officio member, Fort Bend Tax Assessor-Collector  
Pamiel Gaskin, Director  
Mike Rozell, Secretary



**Top row left to right:** Mike Rozell, Pamiel Gaskin, Carrie Surratt, Jordan Wise (Chief Appraiser)  
**Bottom row left to right:** Al Abramczyk, Jim Kij, Paul Stamatis, Jr.

## Fort Bend County Demographics

Fort Bend County is a county in the U.S. state of Texas. It is a heavy commuter county feeding the Greater Houston metroplex, but also contains sprawling state parks, wildlife, and agricultural developments.

Fort Bend County is consistently ranked among the fastest growing counties in Texas. As of the 2019 census, it had a population of roughly 811,688 making it the tenth-most populous county in the state. U.S. News and World Report lists Fort Bend County as the 5<sup>th</sup> most diverse county in the United States and the 2<sup>nd</sup> most diverse county in the continental United States behind Queens County, NY (Hawaiian counties make up the other 3).

The county consists of 885 square miles of which 24 square miles are covered by water. The county seat is Richmond while its largest city is Sugar Land.





### Taxing Units

In 2020, FBCAD served 218 entities.

#### Cities:

Arcola	Needville
Beasley	Orchard
Fulshear	Pearland
Houston	Richmond
Katy	Rosenberg
Kendleton	Simonton
Meadows Place	Sugar Land
Missouri City	

#### School Districts:

Brazos ISD
Fort Bend ISD
Katy ISD
Lamar ISD
Needville ISD
Stafford ISD

#### Totals:

County	1
School Districts	6
Cities	15
M.U.D. Districts	152
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





## 2020 Entities

## Sorted by Name

8/12/2020

M62	BIG OAKS MUD	L	R53	FT BEND ESD 8	C	M217	FT BEND MUD 159	A	W36	FT BEND WCID 8	U
M23	BLUERIDGE WEST MUD	L	W25	FT BEND FWS DIST 1	C	M215	FT BEND MUD 162	C	W03	FT BEND WCID 2	C
M194	BRAZORIA FT BEND MUD 1	A	W29	FT BEND FWS DIST 2	C	M236	FT BEND MUD 163	T	M260	FT BEND-WALLER MUD 2	T
M300	BRAZORIA FT BEND MUD 3	U	W43	FT BEND IMPRVMT DIST 24	E	M213	FT BEND MUD 165	L	M275	FT BEND-WALLER MUD 3	A
M276	BRAZORIA MUD 22	A	W06	FT BEND LID 6	A	M218	FT BEND MUD 167	U	M245	FULSHEAR MUD 1	L
S03	BRAZOS ISD		W26	FT BEND LID 10	T	M230	FT BEND MUD 169	A	M264	FULSHEAR MUD 2	L
M98	BURNEY RD MUD	W	W28	FT BEND LID 11	T	M231	FT BEND MUD 170	A	M287	FULSHEAR MUD 3A	U
M73	CHELFORD CITY MUD	L	W16	FT BEND LID 12	C	M232	FT BEND MUD 171	A	M120	GRAND LAKES MUD 1	A
M177	CIMARRON MUD	L	W30	FT BEND LID 14	C	M233	FT BEND MUD 172	A	M121	GRAND LAKES MUD 2	W
M108	CINCO MUD 1	W	W35	FT BEND LID 15	C	M234	FT BEND MUD 173	A	M123	GRAND LAKES MUD 4	W
M139	CINCO MUD 10	W	W39	FT BEND LID 17	T	M290	FT BEND MUD 174	A	W18	GRAND LAKES WCID	B
M141	CINCO MUD 12	W	W41	FT BEND LID 19	C	M227	FT BEND MUD 176	T	M125	GRAND MISSION MUD 1	T
M143	CINCO MUD 14	W	W01	FT BEND LID 2	L	M226	FT BEND MUD 182	A	M216	GRAND MISSION MUD 2	T
M109	CINCO MUD 2	C	W42	FT BEND LID 20	T	M266	FT BEND MUD 184	A	M261	HARRIS COUNTY MUD 393	A
M110	CINCO MUD 3	W	W13	FT BEND LID 7	A	M228	FT BEND MUD 185	L	M91	HARRIS FT BEND MUD 3	W
M112	CINCO MUD 5	C	M222	FT BEND MUB 161	T	M246	FT BEND MUD 187	A	R33	HARRIS-FT BEND ESD 100	C
M113	CINCO MUD 6	W	M170	FT BEND MUD 116	W	M237	FT BEND MUD 189	T	M89	HARRIS-FT BEND MUD 1	E
M114	CINCO MUD 7	C	M171	FT BEND MUD 115	T	M37	FT BEND MUD 19	E	M162	HARRIS-FT BEND MUD 5	B
M115	CINCO MUD 8	B	M172	FT BEND MUD 118	L	M248	FT BEND MUD 190	A	J07	HCC - MISSOURI CITY	C
M116	CINCO MUD 9	C	M175	FT BEND MUD 119	W	M255	FT BEND MUD 192	T	J03	HCC - STAFFORD	C
M211	CINCO SW MUD 1	U	M174	FT BEND MUD 121	T	M238	FT BEND MUD 194	T	M244	IMPERIAL REDEV DIST	T
M212	CINCO SW MUD 2	U	M178	FT BEND MUD 122	T	M253	FT BEND MUD 199	T	S13	KATY ISD	C
M223	CINCO SW MUD 3	U	M179	FT BEND MUD 123	T	M29	FT BEND MUD 2	A	M92	KATY MANAGEMENT DIST 1	T
M224	CINCO SW MUD 4	U	M180	FT BEND MUD 124	A	M263	FT BEND MUD 206	L	M77	KINGSBRIDGE MUD	L
C01	CITY OF ARCOLA	C	M221	FT BEND MUD 128	T	M273	FT BEND MUD 207	A	S01	LAMAR CISD	C
C03	CITY OF BEASLEY	C	M188	FT BEND MUD 129	C	M272	FT BEND MUD 213	B	M17	MEADOW CREEK MUD	A
C04	CITY OF FULSHEAR	C	M183	FT BEND MUD 130	T	M277	FT BEND MUD 215	T	M94	MEMORIAL MUD	L
C05	CITY OF HOUSTON		M183A	FT BEND MUD 130 DEFINED AREA	T	M285	FT BEND MUD 218	A	M81	MISSION BEND MUD 1	A
C06	CITY OF KATY	C	M195	FT BEND MUD 131	T	M291	FT BEND MUD 220	T	SM107	MISSOURI CITY MGNT DIST 1	B
C07	CITY OF KENDLETON	C	M181	FT BEND MUD 132	A	M295	FT BEND MUD 225	U	M19	N MISSION GLEN MUD	A
C08	CITY OF MEADOWS PLACE	C	M182	FT BEND MUD 133	A	M40	FT BEND MUD 23	A	S05	NEEDVILLE ISD	C
C09	CITY OF MISSOURI CITY	C	M242	FT BEND MUD 134 B	C	M297	FT BEND MUD 233	A	M83	PALMER PLAN MUD 1	A
C11	CITY OF NEEDVILLE	C	M243	FT BEND MUD 134 C	C	M42	FT BEND MUD 24	A	M84	PALMER PLAN MUD 2	A
C13	CITY OF ORCHARD	C	M278	FT BEND MUD 134 D	T	M41	FT BEND MUD 25	A	M21	PECAN GROVE MUD	T
C41	CITY OF PEARLAND		M279	FT BEND MUD 134 E	T	M43	FT BEND MUD 26	U	M03	PLANTATION MUD	U
C15	CITY OF RICHMOND	C	M204	FT BEND MUD 136	T	M49	FT BEND MUD 30	U	M87	RENN ROAD MUD	L
C17	CITY OF ROSENBERG	C	M205	FT BEND MUD 137	T	M52	FT BEND MUD 34	L	W05	SIENNA PLAN LID	T
C18	CITY OF SIMONTON	C	M206	FT BEND MUD 138	T	M44	FT BEND MUD 35	T	M189	SIENNA PLAN MUD 10	T
C21	CITY OF SUGAR LAND	C	M207	FT BEND MUD 139	T	M53	FT BEND MUD 37	E	M186	SIENNA PLAN MUD 12	T
M75	CORNERSTONE MUD	L	M187	FT BEND MUD 140	U	M48	FT BEND MUD 41	C	M165	SIENNA PLAN MUD 2	T
W07	FIRST COLONY LID	L	M196	FT BEND MUD 141	A	M55	FT BEND MUD 42	A	M166	SIENNA PLAN MUD 3	T
W22	FIRST COLONY LID 2	C	M192	FT BEND MUD 142	W	M96	FT BEND MUD 46	C	M167	SIENNA PLAN MUD 4	T
M197	FIRST COLONY MUD 10	L	M190	FT BEND MUD 143	T	M50	FT BEND MUD 47	L	M169	SIENNA PLAN MUD 6	T
M16	FIRST COLONY MUD 9	T	M193	FT BEND MUD 144	W	M54	FT BEND MUD 48	L	SM105	SIENNA PLANTATION MGNT	T
S07	FORT BEND ISD	C	M225	FT BEND MUD 145	A	M58	FT BEND MUD 49	L	SM109	SIMONTON MGNT DIST 1	B
D01	FT BEND CO DRNG	C	M191	FT BEND MUD 146	T	M30	FT BEND MUD 5	T	S11	STAFFORD MSD	C
G01	FT BEND CO GEN FUND	C	M198	FT BEND MUD 147	T	M02	FT BEND MUD 50	T	M296	VILLAGE AT KATY DEVELOPMENT	T
R37	FT BEND ESD 1	C	M199	FT BEND MUD 148	A	M20	FT BEND MUD 57	A	M163	WEST HARRIS CO MUD 4	L
R41	FT BEND ESD 2	C	M235	FT BEND MUD 149	T	M22	FT BEND MUD 58	A	W24	WEST KEEGANS BAYOU	L
R07	FT BEND ESD 3	C	M201	FT BEND MUD 151	T	M76	FT BEND MUD 66	A	J01	WHARTON CO JR COLLEGE	C
R05	FT BEND ESD 4	C	M208	FT BEND MUD 152	T	M107	FT BEND MUD 81	E	M289	WILLIAMS RANCH MUD 1	A
R50	FT BEND ESD 5	C	M209	FT BEND MUD 155	C	M136	FT BEND MUD 94	L	M239	WILLOW CREEK FARMS MUD	U
R51	FT BEND ESD 6	C	M262	FT BEND MUD 156	A	SM100	FT BEND MUN MGNT DIST 1	T	M150	WILLOW POINT MUD	U
R52	FT BEND ESD 7	C	M210	FT BEND MUD 158	T	W03A	FT BEND WCID 2 AREA 1	C	W20	WILLOW-FORK DRNG	C
						W32	FT BEND WCID 3	L	M185	WOODCREEK RESERVE MUD	T

**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 2018	FY 2019	FY 2020
<b>Total Budget</b>	\$14,259,935	\$15,033,735	\$15,652,973
<b>Number of Personnel</b>			
Full Time Permanent Employees	118	123	128
Liaison Officer (state mandated)	1	1	1
New Full Time Employees	8	5	3
Seasonal Temporary Employees (ARB Hearings)	20	20	20



*University Drive bridge in Sugar Land*

Appraisal Results

<p><b>Residential Property</b> 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><b>New Construction</b> 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><b>Miscellaneous Permits</b> 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><b>Commercial</b> 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><b>Business Personal Property (BPP)</b> 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>		<b>AY 2019</b>	<b>AY 2020</b>
	<b>Residential:</b>		
	New Improvements	8,072	8,083
	New Additions	1,914	2,010
	<b>Commercial:</b>		
	New Improvements	274	384
	New Additions	2	10
	<b>Other:</b>		
	New Improvements	34	143
	New additions	4	12
	<b>Business Personal Property:</b>		
	New BPP accounts	185	185
	<b>Property Records:</b>		
	New subdivisions	100	108
	New parcel count	8,077	8,794
	Total parcel count	366,656	376,384
	New Ag applications	969	969
	Simple surveys and minor replats	168	162
	Splits-in-house	112	98
	Total deeds worked	29,486	31,789
	<b>Exemptions:</b>		
	New exempt property	993	1,036
	New HS exemptions	10,248	8,571
	New PRO exemptions	129	66
	New OA exemptions	2,569	2,336
	New DP exemptions	89	69
	New DV exemptions	72	175
	New DVX exemptions	18	64
New HB 366 exemptions	0	0	
New PC exemptions	8	1	
New FRSS exemptions	0	0	

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



Property Owner Appeal Results

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.

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 presents 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 1<sup>st</sup> and concludes by July 20<sup>th</sup> of each year.

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.

	2019	2020
Number of Regular ARB members	39	37
Number of Auxiliary ARB members	21	23
Number of days ARB Hearing Held	53	63
Protests Filed with the ARB	83,395	87,717
Single Family Residential Protests	72,979	65,357
Multifamily Residential Protests	499	294
Commercial Real Property Protests	4,643	5,123
Commercial Personal Property Protests	1,733	4,490
Industrial Real Property Protests	152	159
Industrial Personal Property Protests	1,039	628
Utilities Personal and Real Protests	1,276	861
Oil and Gas Protests	177	226
Other Property Type Protests	1,681	10,579
Protests filed online	16,859	16,671
Protest Filed by Designated Agent	55,363	60,264
Appraised Value of Protested Property	\$43,658,919,446	\$48,623,801,146
Protests scheduled for ARB hearings	22,937	56,797
Protest Resolved Informally	44,971	54,813
Value reduction from informal meeting	\$2,141,673,302	\$2,255,766,657
Number of ARB determinations	15,799	16,654
Number that reduced value	9,267	9,781
Value reduction	\$1,465,532,821	\$8,933,449,943
Number of appeals to Arbitration	182	321
Number of lawsuits filed	211	377
Value of Property in lawsuits	\$1,667,021,615	\$5,216,923,338
Number of lawsuits resolved for all years	2,434	2,811
Total ARB value for resolved lawsuits	\$1,124,279,134	\$1,859,263,110
Value reduction from resolved lawsuits	\$139,150,012	\$159,948,559
Reduction in value for single-family	\$691,166,358	\$2,340,679,905
Reduction in value for multi-family	\$650,257,560	\$1,090,135
Reduction in value for commercial	\$2,948,744,055	\$3,039,527,744
Reduction in value for industrial	\$38,700,490	\$25,614,770

## New Exemptions Report

Type	Count	Absolute Exemption Value	Partial Exemption Value
<b>New Exempt Property</b>			
2019	993	\$4,752,359	
2020	1,036	\$5,116,420	
<b>New HS Exemptions</b>			
2019	10,248		\$395,870,109
2020	8,571		\$314,921,974
<b>New PRO Exemptions</b>			
2019	129		\$33,897
2020	66		\$16,757
<b>New OA Exemptions</b>			
2019	2,569		\$174,869,505
2020	2,336		\$151,741,257
<b>New DP Exemptions</b>			
2019	89		\$3,645,516
2020	69		\$3,020,124
<b>New DV1 Exemptions</b>			
2019	11		\$47,500
2020	22		\$110,000
<b>New DV2 Exemptions</b>			
2019	7		\$45,000
2020	19		\$151,500
<b>New DV3 Exemptions</b>			
2019	18		\$174,060
2020	42		\$417,393
<b>New DV4 Exemptions</b>			
2019	36		\$384,000
2020	92		\$1,039,440
<b>New DVX Exemptions</b>			
2019	18		\$2,195,426
2020	64		\$8,414,557
<b>New HB366 Exemptions</b>			
2019	0		\$0
2020	0		\$0
<b>New PC Exemptions</b>			
2019	8		\$2,748,990
2020	1		\$12,760
<b>Absolute EX Total</b>			
2019	993	\$4,752,359	
2020	993	\$5,116,420	
<b>Partial EX Total</b>			
2019			\$580,027,136
2020			\$505,415,578
<b>Taxable Value Lost due to Property Becoming Exempt</b>			
2018 Taxable Value Lost Due to Property Becoming Exempt in 2019			\$584,779,495
2019 Taxable Value Lost Due to Property Becoming Exempt in 2020			\$510,531,998

New Agricultural Use Appraisal Report

New Ag	Count	Prior Year Market	Ag Use	Taxable Loss
2019	27	\$7,567,133	\$90,210	7,476,923
2020	19	1,733,529	\$38,700	1,693,829

New Value Added to District Roll

New Improvements	Count	Total Appraised Value	New Current Taxable
2019	8,380	\$2,553,911,984	\$1,869,875,493
2020	8,038	\$2,100,371,760	\$1,613,982,760
<b>New Additions</b>			
2019	1,920	\$614,402,520	\$1,869,875,493
2020	2,625	\$928,447,342	\$71,924,861
<b>Percent Completion Changed</b>			
2019	641	\$265,007,485	\$99,474,087
2020	16	\$11,475,060	\$2,982,470
<b>Total New Personal Value</b>			
2019	5,698		\$476,637,804
2020	167	47,869,100	\$33,396,300

Parcel Counts (final supplement for each year)

Type	2018 Count	2018 Mkt Sum	2019 Count	2019 Mkt Sum	2020 Count	2020 Mkt Sum
Auto	4,725	582,606,883	3,848	641,736,768	4,211	658,034,788
Mobile Home	2,705	36,303,441	2,904	42,021,033	3,070	49,295,130
Mineral	13,079	71,622,950	12,142	71,337,150	13,259	56,455,780
Personal	19,771	2,609,614,142	20,659	2,793,929,679	21,536	3,116,457,802
Personal Industrial	2,045	3,307,124,911	1,986	3,581,869,566	2,692	4,277,148,968
Real	18	5,257,843	14	1,091,930	3	10,475,780
Real Apartment	197	2,023,773,658	203	2,235,919,661	214	2,793,359,542
Real Commercial	12,288	8,366,125,133	6,883	8,959,252,352	7,268	10,332,060,128
Real Comm Tieback			15	3,713,773	30	5,587,742
Real Developer/Builder	16,424	879,132,054,	15,563	941,657,859	14,766	975,901,415
Real Industrial	273	1,140,297,995	282	1,088,480,542	285	1,047,332,994
Real Land	23,640	4,058,406,451	29,080	4,244,488,406	28,059	4,389,855,603
Real Multi-Family	729	59,548,947	726	79,030,250	720	71,786,128
Real Residential	233,096	62,106,049,491	239,914	65,627,801,595	243,481	70,151,878,887
Real Exempt	30,655	5,101,231,771	32,437	5,447,263,523	33,514	6,258,192,696
<b>Grand Total</b>	<b>359,645</b>	<b>90,347,095,670</b>	<b>366,656</b>	<b>95,759,594,087</b>	<b>373,108</b>	<b>104,193,823,383</b>

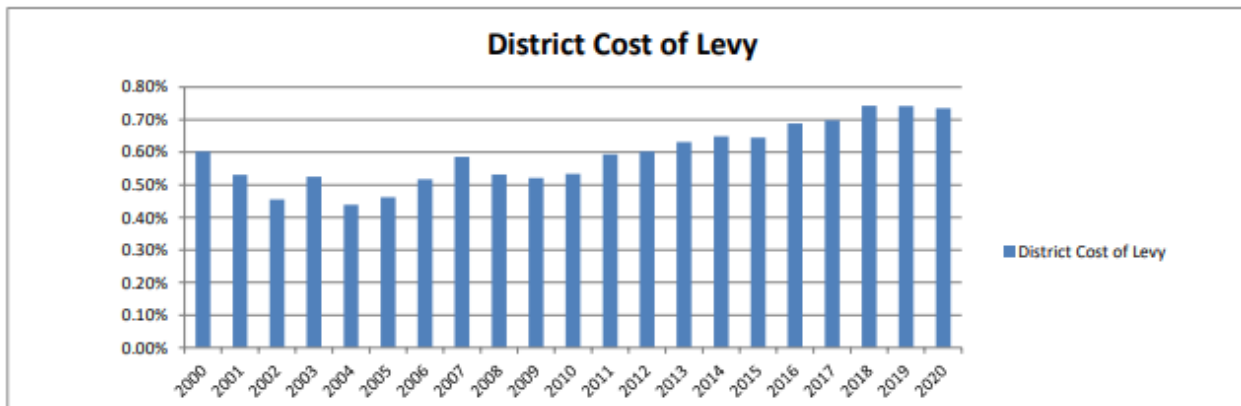
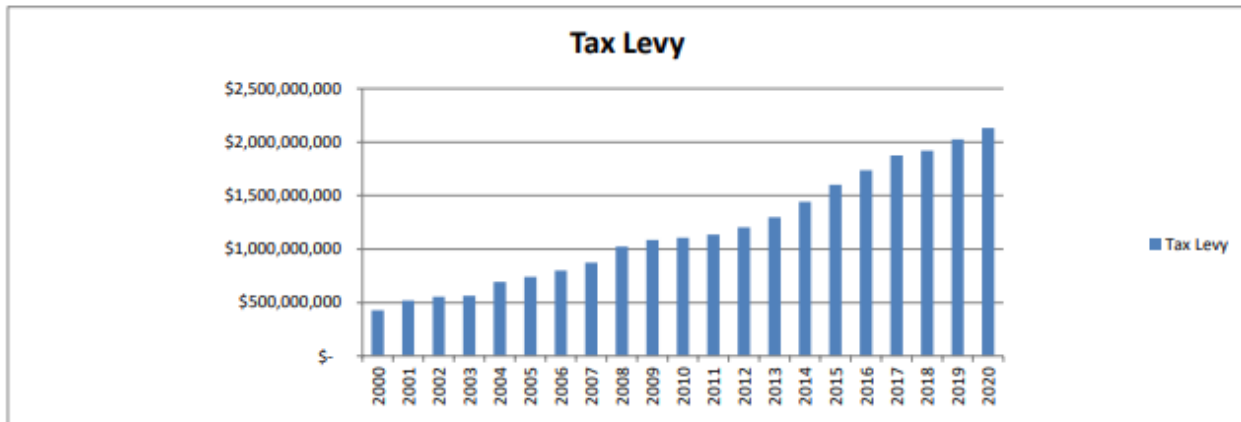
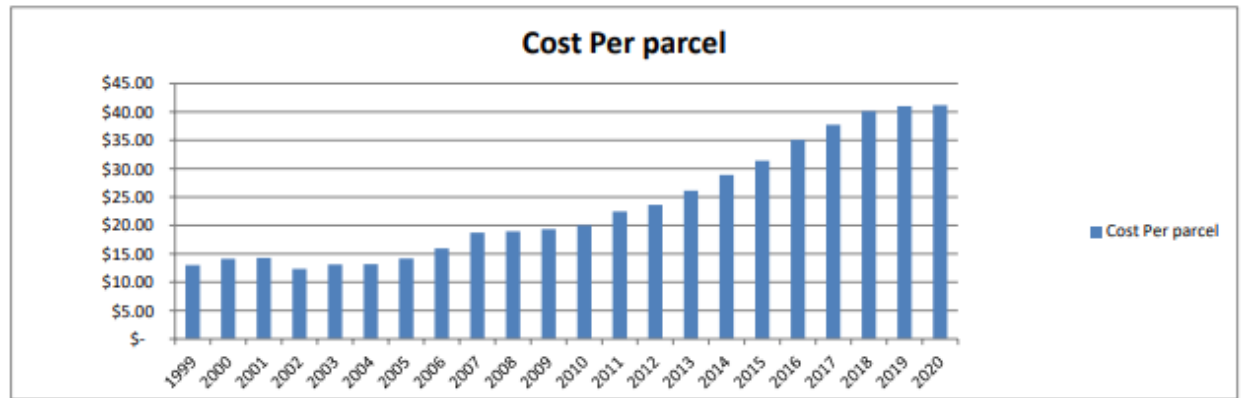
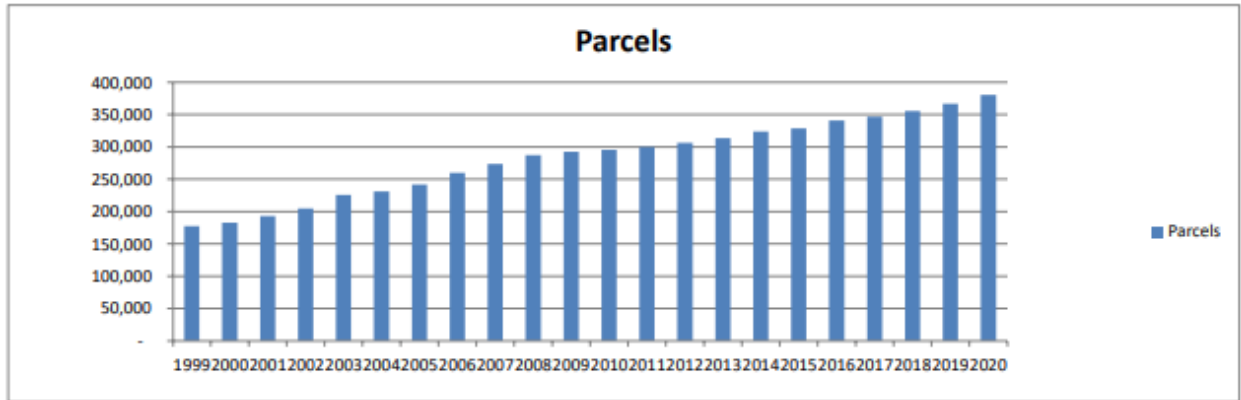


	2019 Market Value*		
	CAD	Market Value in Billions	% of Total
The top 10 CADs account for 59.13% of the total market value in Texas. The top 5 CADs account for 43.75%.	Harris	\$630,701,606,606	16.38 %
	Dallas	\$351,454,316,570	9.13 %
	Travis	\$267,104,639,688	6.94 %
	Tarrant	\$239,075,245,466	6.21 %
	Bexar	\$196,614,067,760	5.11 %
The combined Harris, Fort Bend, and Montgomery CADs make up 20.7% of the state total. Travis and Williamson CADs are 8.99%	Collin	\$181,138,285,232	4.70 %
	Denton	\$127,252,160,146	3.30 %
	Fort Bend	\$90,681,567,786	2.35 %
	Williamson	\$78,940,402,948	2.05 %
	Montgomery	\$75,630,226,999	1.96 %
	<b>State Totals</b>	<b>\$3,851,045,124,042</b>	

\*Values reported in the 2019 Comptrollers Operations Survey Data, the latest available report at time of publication

District Changes and Operations Cost in Comparison to Tax Levy

Year	Parcels	Percent Change of Accounts	Budget	Cost Per parcel	Certified Totals	Percent Change Assessed	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%	\$ 2,026,536,666	16.75%	0.74%
2020	380,434	3.75%	\$ 15,652,973	\$ 41.15	\$ 103,272,910,491	5.41%	\$ 2,129,972,954	13.63%	0.73%



## 2020 Property Value Study (PVS)

The primary purpose of the PVS is to help ensure equitable distribution of state funding for public education. The secondary purpose of the PVS is to collect data to provide taxpayers, school districts, appraisal districts, and the Legislature with measures of appraisal district performance. Tax Code Section 5.10 requires the Comptroller's office to measure appraisal district performance at least once every two years and to publish the results.

FBCAD achieved an overall assessment ratio of **98%**, an improvement over the previous study.

Category	Number of Ratios **	2020 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	2,766	69,115,061,945	0.99	7.34	76.86	95.57	1.01
B. MULTI-FAMILY RESIDENCES	69	2,665,201,647	0.93	10.46	59.97	86.65	0.96
C1. VACANT LOTS	179	1,263,614,128	*	*	*	*	*
D2. FARM/RANCH IMP	0	19,536,881	*	*	*	*	*
E. RURAL-NON-QUAL	54	820,336,683	0.98	18.67	38.81	74.57	0.98
F1. COMMERCIAL REAL	196	10,695,281,501	0.90	15.71	42.11	72.29	0.98
F2. INDUSTRIAL REAL	0	1,039,024,175	*	*	*	*	*
G. OIL, GAS, MINERALS	8	55,807,520	*	*	*	*	*
J. UTILITIES	32	1,166,900,473	0.79	25.40	41.56	57.59	1.14
L1. COMMERCIAL PERSONAL	145	2,926,007,472	0.97	9.51	70.25	86.68	1.01
L2. INDUSTRIAL PERSONAL	0	2,426,963,623	*	*	*	*	*
M. OTHER PERSONAL	0	82,300,085	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,287,013,769	*	*	*	*	*
S. SPECIAL INVENTORY	0	177,425,840	*	*	*	*	*
OVERALL	3,449	93,740,475,742	<b>0.98</b>	8.51	72.57	92.50	1.06