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**Annual Report**

**2021**

**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 or The District). This 2021 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 2021 Methods and Assistance Program review (MAP). 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 223 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. We strive to serve Fort Bend County with professionalism and integrity in all aspects of our operations.

In 2021, FBCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus despite the continuing 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 2021 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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## Executive Summary

The Fort Bend area continued to show signs of strong growth and development into 2021 despite the ongoing COVID-19 pandemic. Many experts predicted that the lockdowns and business closures would devastate the real estate market. As the end of the year approached, it became clear that the market would defy all expectations in a big way. Not only did the market not see a major downturn, but instead we saw one of the hottest markets in recent memory.

Observed trends from the past several years continued in earnest. Population growth, driven by the urban sprawl of the greater Houston area along with steady international immigration, pushed demand for housing in Fort Bend County. Increased development activity was not enough to satisfy market demand. Record low inventory of single-family homes contributed to rapid appreciation of home values.

Existing trends already made Fort Bend County an in-demand real estate market. Several key factors, however, lined up to produce a boom that catapulted the market to new highs.

- Near-record low interest rates incentivized homebuying and refinancing.
- Many buyers were able to utilize low rates to maximize their purchasing power in the market.
- Economic stimulus funds from the federal government provided liquidity which assisted buyers with closing costs.
- Many buyers were motivated by a need for better work-from-home amenities.
- The entire State of Texas saw an incredible amount of relocation activity. Many buyers were coming from out of state or from more dense, urban areas.
- A record low supply of homes resulted in remarkably fewer days on market. The scarcity of available homes created a seller's market for those who had their home listed on the market.
- Builder costs increased dramatically pushing new home values higher. Some of the increased costs were caused by materials shortages due to manufacturing and shipping interruptions from the pandemic.
- Builders pushed to increase the supply of new homes on the market but struggled to keep up with demand due to increased costs and materials shortages.

FBCAD continues to set development records. FBCAD once again set a residential new construction record with more than 9,000 new homes added to the appraisal roll. The increased activity led to an average increase on residential property of 6.47%. Commercial property development was also strong but segment specific. Overall vacancies increased, but medical office and industrial properties showed steady growth. Retail vacancies increased and rents were flat while warehouses and big box retailers benefitted from an "essential business" status. Overall, commercial property saw a nearly 10% increase.

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.

FBCAD ramped up its community outreach efforts in 2021. After naming a Director of Communications and Outreach, we endeavored to reach a new level of proactive communications with the public. For the first time in its history, FBCAD published a market trends report summarizing the trends that led to an increase in values across the county. We also created a new online survey so that property owners could provide us with actionable feedback. FBCAD engaged local elected officials in the appraisal process to better communications between the various offices in the county. Regular meetings with taxing jurisdictions and assessor-collectors were established to provide a forum for regular communications, feedback, and support. FBCAD increased its workshop activities with events focused on exemptions, renditions, and CAD basics.

Technology continues to play an increasingly vital role in our operations. The pandemic forced many businesses and organizations online, and FBCAD was no different. The changes that were required to exist in this new environment had a secondary effect of increasing the efficiencies of our operations. Our informal meeting process transformed from a chaotic, free-for-all to an ordered and efficient process. Instead of long lines in the building, appraisers were able to communicate with property owners via phone, email, and video conference. ARB hearings, while still conducted primarily in-person, were able to utilize the same remote technologies to accommodate property owners who were unable to attend in-person.

Our GIS team received an upgrade with a new director who went to work updating and modernizing our mapping processes, and our property records and exemptions teams benefitted from partnerships with third party providers who streamlined deed and exemption processing. The FBCAD website benefitted from new online, submittable versions of our most requested forms and the Online Appeal system was utilized more than ever. For our efforts in improving our technology and adding new and robust online tools, FBCAD received the 2021 Tyler Excellence Award.

2021 continued the new era for FBCAD with renewed focus on transparency, customer service, and a robust commitment to employee development. Appraisers and staff are encouraged to pursue educational opportunities to further their understanding of the appraisal process in addition to their required education. Employee engagement surveys are utilized to help leadership identify areas of opportunity. FBCAD is committed to providing world-class customer service while being a premier workplace in Fort Bend County.

## 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 \$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.

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

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 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.



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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.



*Brazos Bend State Park in southeast Fort Bend County*

## 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 approximately 387,000 property accounts as of July 27, 2020.

The District is responsible for local property tax appraisal and exemptions administration for 223 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

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

Pamiel Gaskin, Director

Mike Rozell, Director



**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. As of the 2021 census estimate, its population was 858,527 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 km<sup>2</sup>), of which 861 square miles (2,230 km<sup>2</sup>) is land and 24 square miles (62 km<sup>2</sup>) (2.7%) is water.



## Taxing Units

In 2021, FBCAD served 223 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 CISD
Needville ISD
Stafford MSD

### Totals:

County	1
School Districts	6
Cities	15
M.U.D. Districts	156
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	6
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**

	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
<b>Total Budget</b>	\$14,259,935	\$15,033,735	\$15,652,973
<b>Number of Personnel</b>			
Full Time Permanent Employees	123	125	128
Liaison Officer (state mandated)	1	1	1
New Full Time Employees	5	3	2
Seasonal Temporary Employees (ARB Hearings)	20	20	21





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> <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 1<sup>st</sup> and concludes by July 20<sup>th</sup> of each year.</p>		<b>2020</b>	<b>2021</b>
	Number of Regular ARB members	37	45
	Number of Auxiliary ARB members	23	15
	Number of days ARB Hearings Held	63	55
	Protests Filed with the ARB	87,717	84,679
	Single Family Residential Protests	65,357	62,197
	Multifamily Residential Protests	294	464
	Commercial Real Property Protests	5,123	4,791
	Commercial Personal Property Protests	4,490	5,185
	Industrial Real Property Protests	159	125
	Industrial Personal Property Protests	628	276
	Utilities Personal & Real Property Protests	861	1,631
	Oil and Gas Protests	226	151
	Other Property Type Protests	10,579	9,859
	Protests Filed online	16,671	8,208
	Protests Filed by Designated Agent	60,264	64,553
	Appraised Value of Protest Property	\$48,623,801,146	\$47,174,199,240
	Protests Scheduled for ARB Hearings	56,797	52,538
	Protests Resolved Informally	54,813	55,778
	Value reduction from informal meetings	\$2,255,766,657	\$1,228,005,785
	Number of ARB Determinations	16,654	14,905
	Number that reduced value	9,781	8,863
	Value Reduction	\$8,933,449,943	\$3,221,449,418
	Number of Appeals to Arbitration	321	335
	Number of lawsuits filed	377	651
	Value of Property in lawsuits	\$5,216,923,338	\$8,146,930,879
	Number of lawsuits resolved for all years	2,811	411
	Total ARB value for resolved lawsuits	1,859,263,110	\$6,149,779,895
	Value reduction from resolved lawsuits	\$159,948,559	\$1,728,295,347
	<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.</p> <p>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>		

## New Exemptions Report

Type	Count	Taxable Value Lost
<b>New HS Exemptions</b>		
2020	8,571	\$314,921,974
2021	16,885	10,768,853
<b>New PRO Exemptions</b>		
2020	66	NA
2021	375	NA
<b>New OA Exemptions</b>		
2020	2,336	\$151,741,257
2021	5,586	\$3,454,322
<b>New DP Exemptions</b>		
2020	69	\$3,020,124
2021	156	\$223,498
<b>New DV Exemptions (Including DV1, DV2, DV3, DV4, &amp; DVX)</b>		
2020	239	\$10,132,890
2021	1,122	\$813,585
<b>New HB366 Exemptions</b>		
2020	0	\$0
2021	0	\$0
<b>New PC Exemptions</b>		
2020	1	\$12,760
2021	2	\$621,765,359
<b>New Solar Exemption</b>		
2020	993	\$5,116,420
2021	478	\$12,719,313
<b>Taxable Value Lost Due to Property Becoming Exempt</b>		
2020 Taxable Value Lost		\$510,531,998
2021 Taxable Value Lost		\$691,868,342

## New Agricultural Use Appraisal Report

New Ag	Count	Taxable Loss
2020	19	\$1,639,829
2021	40	\$42,046,460

## Property Records

Property Records:	2020	2021
New subdivisions	108	98
New parcel count	8,794	13,184
Total parcel count	373,108	382,804
New Ag applications	162	90
Simple surveys and minor replats	98	403
Splits-in-house	31,789	37,380
Total deeds worked	108	98

## Parcel Counts (final supplement for each year)

Type	2019 Count	2019 Mkt Sum	2020 Count	2020 Mkt Sum	2021 Count	2021 Mkt Sum
<b>Auto</b>	3,848	\$641,736,768	4,211	\$658,034,788	3,760	\$685,589,353
<b>Mobile Home</b>	2,904	\$42,021,033	3,070	\$42,295,130	3,289	\$56,303,410
<b>Mineral</b>	12,142	\$71,337,150	13,259	\$56,455,780	14,346	\$42,255,070
<b>Personal</b>	20,659	\$2,793,929,679	21,536	\$3,116,457,802	22,396	\$3,213,132,482
<b>Personal Industrial</b>	1,986	\$3,581,869,566	2,652	\$4,277,148,968	2,852	\$4,292,207,647
<b>Real Apartment</b>	203	\$2,235,919,661	214	\$2,793,359,542	227	\$3,051,749,495
<b>Real Commercial</b>	6,883	\$8,959,252,352	7,268	\$10,332,060,128	7,452	\$10,897,636,875
<b>Real Comm Tieback</b>	15	\$3,713,773	30	\$5,587,742	45	\$7,092,538
<b>Real Developer/Builder</b>	15,563	\$941,657,859	14,766	\$975,901,415	12,691	\$948,999,546
<b>Real Industrial</b>	282	\$1,088,480,542	285	\$1,047,332,994	288	\$1,004,292,873
<b>Real Land</b>	29,080	\$4,244,448,406	28,059	\$4,389,855,603	26,082	\$3,319,593,699
<b>Real Multi-Family</b>	726	\$79,030,250	720	\$71,786,128	721	\$74,415,720
<b>Real Residential</b>	239,914	\$65,627,801,595	243,481	\$70,151,878,887	254,281	\$74,649,072,593
<b>Grand Total</b>	<b>366,656</b>	<b>\$97,759,594,087</b>	<b>373,108</b>	<b>\$104,193,823,383</b>	<b>382,804</b>	<b>\$109,291,501,138</b>

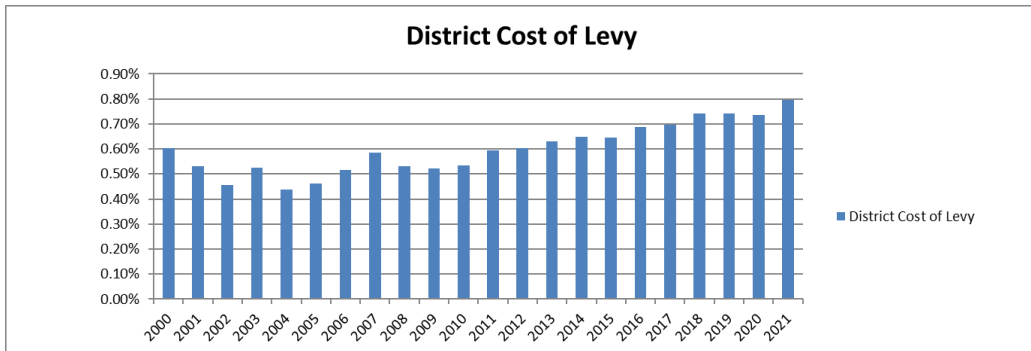
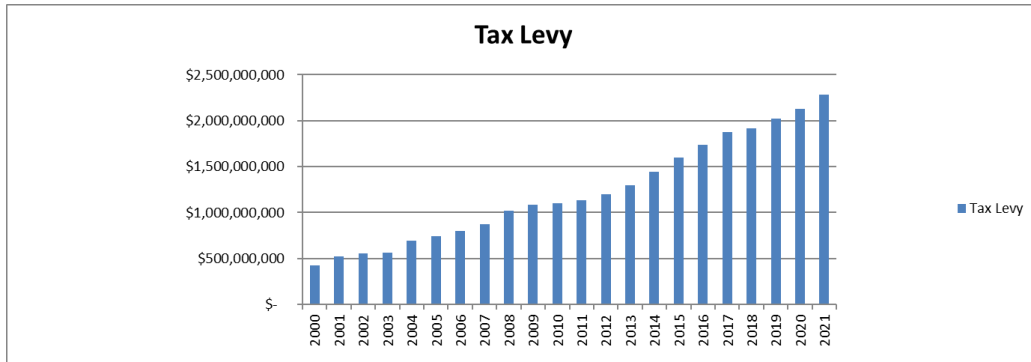
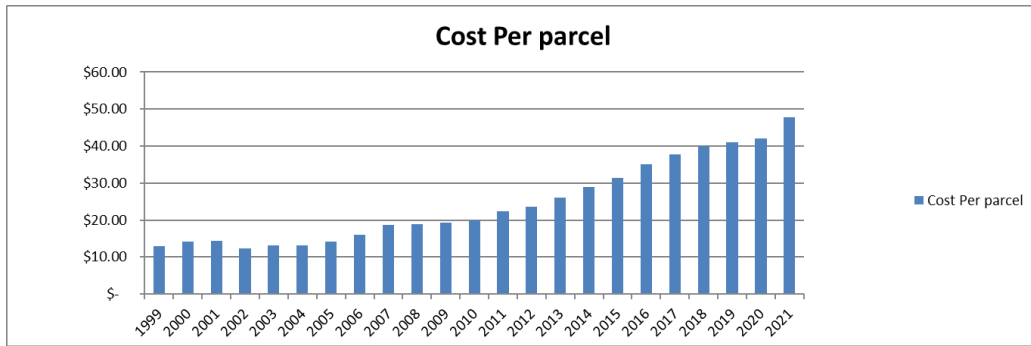
CAD Comparative Reports

<p>The top 10 CADs account for 60.44% of the total market value in Texas. The Top 5 CADs account for 43.89%. Harris, Fort Bend, Montgomery, and Brazoria CADs combined make up 21.88 % of the state total. Travis and Williamson CADs are 9.76%.</p>	2021 Market Value*		
	CAD	Market Value in Billions	% of Total
	Harris	\$686,565,982,270	15.85%
	Dallas	\$392,081,791,320	9.05%
	Travis	\$315,990,091,967	7.29%
	Tarrant	\$283,950,896,520	6.55%
	Bexar	\$223,492,689,102	5.15%
	Collin	\$201,289,430,431	4.64%
	Denton	\$147,700,034,813	3.41%
	Fort Bend	\$110,229,498,839	2.54%
	Williamson	\$107,217,726,230	2.47%
	Montgomery	\$87,000,200,575	2.00%
	Brazoria	\$64,754,081,056	1.49%
<b>State Totals</b>	<b>\$4,331,277,713,211</b>		

\*Values reported in the 2021 Comptrollers Survey Data, the latest available at time of publication.

District Changes and Operations Cost in Comparison to Tax Levy

Tax 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	2.41%	0.74%
2019	366,688	3.07%	\$ 15,033,735	\$ 41.00	\$ 97,969,064,840	8.12%	\$ 2,026,536,666	5.58%	0.74%
2020	371,851	1.41%	\$ 15,652,973	\$ 42.09	\$ 103,272,910,491	5.41%	\$ 2,131,303,448	5.17%	0.73%
2021	380,698	2.38%	\$ 18,194,846	\$ 47.79	\$ 109,438,590,061	5.97%	\$ 2,283,658,966	7.15%	0.80%



2020-2021 Final Methods and Assistance Program (MAP) Review

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures, and appraisal standards.

FBCAD received a near-perfect score. One recommendation was made regarding the sending of the FBCAD preliminary budget. The reviewer found that FBCAD sent its preliminary budget to the 223 taxing entities after the statutorily required date. FBCAD agreed with this finding and has since taken steps to ensure communications are sent timely.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
<b>Does the appraisal district have up-to-date appraisal maps?</b>	<b>PASS</b>
<b>Is the implementation of the appraisal district’s most recent reappraisal plan current?</b>	<b>PASS</b>
<b>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?</b>	<b>PASS</b>
<b>Are values reproducible using the appraisal district’s written procedures and appraisal records?</b>	<b>PASS</b>

<b>Appraisal District Activities</b>	<b>RATING</b>
<b>Governance</b>	<b>MEETS</b>
<b>Taxpayer Assistance</b>	<b>MEETS ALL</b>
<b>Operating Procedures</b>	<b>MEETS ALL</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>MEETS ALL</b>

**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

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total “Yes” Points</b>	<b>Total Score (Total “Yes” Questions/Total Questions) x 100</b>
<b>Governance</b>	17	16	94
<b>Taxpayer Assistance</b>	9	9	100
<b>Operating Procedures</b>	13	13	100
<b>Appraisal Standards, Procedures and Methodology</b>	18	18	100