Reappraisal Plan
Tax Years 2025 & 2026

Date of Public Hearing:  June 11, 2024

Date of Approval by the Board of Directors:  June 11, 2024
Executive Summary

Fort Bend continues to be one of the fastest growing counties in Texas and nationwide. The latest US Census Bureau report, published in March 2024, lists Fort Bend as the county with the 7th highest net population gain year-over-year. 8 of the top 10 counties on that list were all in Texas which included some regional neighbors, Harris and Montgomery counties. Long considered a commuter county feeding the Houston metroplex, Fort Bend is transforming into a commercial hub in its own right with major employers like Texas Instruments and Schlumberger. People are flocking to Texas and Fort Bend which is creating greater and greater demand for real estate in our area.

The appraisal district continues to see signs of a strong housing market. Although the frenzied buying through the Covid era seems to have subsided, values continue to trend upward. The 3-year delta in new construction shows a negative trend; however, numbers of new homes added to the appraisal roll has dropped to the pre-Covid average, which at the time, was record setting. Inventory is also creeping up to pre-Covid levels, but at around 3.7 months at the time of this summary, it’s still very much a seller’s market.

We continue to see new developments pop up in previously rural areas. Cities to the north and east of the county, like Sugar Land, Missouri City, and Katy are reaching the limits of their buildable area forcing development further south and west. Construction of several large master-planned communities are underway along with the ambitious, master-planned city of Austin Point. Although the relocation of the Fluor Corporation from Sugar Land to Houston seemed like a negative for the area, the complex is being redeveloped into a mixed use, waterfront destination that promises a tasteful blend of residential spaces, restaurants, shopping, a 4- star hotel, a large exhibition center, and acres of green space.

As work habits evolve in the post-Covid world, uncertainty around certain property types has increased. In particular, commercial office space has remained flat as more employers shift to hybrid and remote work. Given these shifting attitudes, it’s difficult to forecast how businesses will transact in these spaces. Although retail has performed well in the short term, the shifting habits of consumers tending more to online purchases, places traditional brick & mortar stores in a more precarious position. While some categories are showing signs of weakness, others like multi-family, warehouses, and medical office space, are strengthening. Commercial property performance is segment specific, but the overall trends are still positive.

Looking forward, the Fort Bend Central Appraisal District (FBCAD) will reappraise all taxable property in the district each year. In order for FBCAD appraisals to continue 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 the market. The decision to reappraise each year covered by this plan 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. FBCAD will continue 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.

The appraisal district will continue to evaluate its processes and valuation methodologies to ensure values are accurate and equitable. This cycle will include, for the first time, pilot projects exploring the use of artificial intelligence and machine learning. These rapidly developing technologies promise to radically improve the time and effort required to value the over 400k properties FBCAD is responsible for. Accordingly, we will review data and applicable information to determine if it is fortuitous to incorporate these new technologies. In the event such tools are used, a property’s value will be reconciled in accordance with generally accepted appraisal practices, as appropriate.
Reappraisal Plan Overview

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

Prior to 1979 Texas residents were facing a chronic and growing problem of inequitable and unfair taxation. The Texas Constitution required property owners to pay property taxes, with the exception of government, schools, non-profits, and other properties exempted by federal law; however, each taxing agency had its own independent tax office, 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. Recent legislative changes have upgraded the Board of Directors from a 6-member board to a 9-member board. Previously a non-voting member, the Fort Bend County Assessor/Collector now serves as a full voting member. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District.

The District appraises all property in the county, unless 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. As of May 2024, approximately 415,000 accounts were located in Fort Bend County.

The District is responsible for local property tax appraisal and exemptions administration for approximately 263 jurisdictions or taxing units in the county. A list of these jurisdictions are located in Appendix A.
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Section 1. Introduction

General Overview of Tax Code Requirement

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

The Written Plan

Texas Property Tax Code Section 6.05, states:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearing, make any amendments, and by resolution finally approve the plan. Copies of the approved Plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for Periodic Reappraisal

Texas Property Tax Code Section 25.18(a) and (b) states:

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

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

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

Plan Review, Amendments and Alterations

The Board of Directors, acting upon a request from the Chief Appraiser, may review, amend, or alter this plan at the beginning of plan year two, if:
1) the Chief Appraiser’s request is made during a public Board of Directors meeting and is properly listed on the agenda for the Board meeting; and
2) the Chief Appraiser identifies the portion of the plan to be altered or amended and substantiates the need to alter or amend the plan.

Calendar Amendments and Alterations

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

Revaluation Decision

The Fort Bend Central Appraisal District, by policy, adopted by the Board of Directors, will reappraise all properties in the county each year. The results of this policy are that a complete reappraisal will occur for tax years 2025 and 2026.

Appraised, assessed, and taxable values shall be determined as of January 1, as required by the Constitution and statutes of the State of Texas.
Section 2. Performance Analysis

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

Ratio Study Results

The primary method for assessing mass appraisal performance is through a ratio study which evaluates appraised values against market prices. Market values, often depicted by a spectrum of sale prices, are typically utilized in ratio studies. Independent and expert appraisals may also serve as representations of market values within such studies.

In cases where there are insufficient instances of market sales to provide a large enough sample, independent appraisals may be used as indicators of market value. This can be particularly useful for commercial or industrial real property for which sales are limited.

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

Appraisal Accuracy and Uniformity

Appraisal analysts perform ratio studies and comparative analysis. Ratio studies are conducted on properties located within defined neighborhoods or market areas. Sales serve as the foundation for assessing the level of appraisal. Market influences and neighborhood factors are established through comparative analysis of recently sold properties. This data serves as the basis for updating property valuation for the area of property to be appraised.

Appraisers, in many cases, conduct field inspections to confirm the accuracy of the property descriptions at the time of sale for this study. The inspection of properties for appraisal purposes may be conducted in person, via documents and other recorded instruments, and through the use of aerial imagery. Inspections ensure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale.

Property inspections are also performed to discover if property characteristics changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property following the negotiation and agreement to price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the District.
Existing Practices

Existing appraisal practices are continually reviewed to identify the requirement of any changes in techniques or methodology to keep practices current. The District employs an ongoing process improvement strategy to evaluate practices and implement necessary modifications.

Information Technology

Information Technology (IT) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and appraisal status. Following each meeting of the Texas Legislature, new law changes are scheduled for testing, review, and then production. Reserve funds may also be used when required.

Maps and Data

Maps are maintained in an electronic format called a Geographical Information System (GIS). The data is made available to staff and the public through an online portal and GIS-specific applications.

The District’s strategic plan contains a number of GIS-centric initiatives for the time period covered by this plan. The projects are intended to improve the functionality and accessibility of the GIS data and will also improve the District’s appraisal performance through the use of spatial valuation tools. Additionally, the organization plans to continue its program of annually purchasing orthogonal and oblique aerial imagery. Currently aerial imagery is collected close to January 1 as weather conditions, yearly ground cover, and District planning permit. Once aerial imagery is acquired, it will undergo a review process to determine year-to-year property changes. This change detection process is extremely valuable in obtaining an accurate appraisal record.

Staff Education and Training

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

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

While not required by the Texas Property Tax Code, some team members hold additional appraisal licenses and designations. These have their own certification and renewal requirements in addition to the items previously outlined. The District believes maintaining these licenses and designations is beneficial and will continue to support the acquisition and maintenance of additional programs as appropriate.
In addition to the training required as part of the licensing process, appraisal team members receive informational materials on generally accepted appraisal practices. Some of these materials may include information on *The Dictionary of Real Estate Appraisal*, *The Appraisal of Real Estate*, *The Uniform Standards of Professional Appraisal Practice*, and other documents pertaining to mass appraisal.

All appraisal personnel receive comprehensive training in data collection and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection. Senior personnel provide on-the-job data collection training in-office and in the field. Managers conduct regular meetings with staff to introduce new procedures and consistently monitor appraisal operations to ensure adherence to standardized methods and techniques.

**Mass Appraisal System**

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

For the time period covered by this plan, the District is considering the following projects related to the mass appraisal system:

- Conversion to new application for field-based work
- Pilot projects focused on new AI and machine learning technologies
- Pilot project focused on noticing certain market areas on multiple regression analysis (MRA)
- Upgrades to public-facing services and systems
- Creation of improved tools for public interaction, including electronic filings, and submissions
- Coordination with the CAMA provider on legislative mandates and other compliance items
- Continued collaboration with aerial imagery providers and integration of imagery
- Continued collaboration with aerial imagery providers on change detection services
- Implementation of street-level imagery
- Incorporate advance appraisal quality control tools
- Period review of models
- Period review of user interface and functionality

The list above is not exhaustive and only represents a sample of some of the planned projects. The above list may be modified by the chief appraiser as needed.
Section 3. Analysis of Available Resources

Staffing

Staffing and budget requirements for tax year 2025 are detailed in the Fiscal Year 2025 appraisal district budget adopted by the board of directors. A summary of the fiscal year 2025 budget is attached to the written biennial plan. This reappraisal plan reflects the available staffing in tax year 2025. The reappraisal plan operates under the assumption that the staffing levels for tax year 2026 will resemble those of 2025. The number of staff members will influence the capacity to conduct real property inspections and on-site reviews of personal property within the designated time frame of the reappraisal plan.

The Office of the Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating, and controlling of District operations. The Administration Department’s function is to plan, organize, direct, and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities, and postal services. The Appraisal Department is responsible for the valuation of all real and personal properties, encompassing various property types such as land, commercial properties, residential properties, and business personal property. The chief appraiser, serving as the chief executive officer of the appraisal district, oversees the management of the district. All employees within the appraisal district report to the chief appraiser through their respective division directors. The office is structured into various divisions. The organization's appraisers are required to adhere to the regulations outlined in the Property Taxation Professional Certification Act and must be formally registered with The Texas Department of Licensing and Regulation. According to the 2025 fiscal year budget, the appraisal district staff consists of the following employees:

- 54 Employees with RPA
- 35 Employees working towards RPA
- 34 Residential Appraisers
- 12 Commercial Appraisers
- 9 Personal Property Appraisers
- 9 Land Appraisers
- 9 Customer Service
- 12 GIS Staff
- 5 IT Staff
- 60 Support Staff
- 13 Administrative Staff
- 1 Liaison Officer
- 1 Contract appraisal and/or engineering firm, as needed.

Generally, the District also utilizes temporary, part-time workers to assist with the appeals and hearings processes.

Real Property Valuation

Real property valuation is conducted by the Residential, Commercial, and Land appraisal teams. Revisions to cost models, income models, and market models are specified, updated, and tested each tax year.
Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with the Texas Property Tax Code. Replacement cost new tables and depreciation tables are tested for accuracy and uniformity using ratio study results. These results are compared with cost data from recognized industry sources, including but not limited to Marshall & Swift.

Land values are updated using current market data (sales) and then tested with ratio study tools. Land to building ratios are reviewed when sufficient sales indicate a consistent ratio to use with similar parcels for a current land value. Land parcel valuation may utilize different units of measurement, including per acre, square foot, per lot, and front foot.

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

When suitable and relevant, alternate valuation methodologies may be employed for various property types. If multiple methodologies are applied, the values will be reconciled in accordance with generally accepted appraisal practices and guidelines.

**Personal Property Valuation**

The Business Personal Property Appraisal department is responsible for developing the uniform and equal market value of all business personal property located in Fort Bend County. The department consists of appraisers and support staff. Historically, the District has contracted with independent appraisal companies to value the business industrial, minerals, and utility properties within Fort Bend County. At present, this service is performed by Hugh Landrum & Associates, but may be modified as necessary by the Board of Directors and Chief Appraiser.

North American Industry Classification System (NAICS) and Standard Industrial Classification (SIC) codes are used as the basis for classification of business personal property accounts.

Personal property is typically appraised using original cost less depreciation. Historically, the District has adopted the depreciation schedule developed by the State Comptroller’s Office. This depreciation schedule is adjusted to reflect the loss in value over time. Depreciation is calculated using the age-life method, incorporating typical economic and depreciation rates. Specific schedules are utilized to appraise furniture and fixtures, office equipment, machinery and equipment, computers, technological hardware, and vehicles. Final values may be based on the District’s depreciation schedules, which entail the actual rendered cost values less depreciation, through field inspections, or a combination of these approaches, as deemed appropriate.

Various value references may be employed to assess values for vehicles, aircraft, trailers, and specialized equipment. Additionally, sales information from confidential renditions submitted by property owners may be utilized for comparison and valuation purposes. Valuation procedures are reviewed, modified, and tested as needed.

The District will continue to review generally accepted appraisal practices and make modifications to the office’s practices as needed. Potential changes in valuation methods might include the consideration and creation of personal property valuation models or other recognized appraisal methodologies.
When appropriate, other alternate valuation methodologies may be employed for various property types. If multiple methodologies are applied, the values will be reconciled in accordance with generally accepted appraisal practices and guidelines.

**Data Collection Requirements by Tax Year**

Field and office procedures are reviewed and revised as required for data collection purposes. Annual activities encompass tasks such as the collection of building permits for new construction, demolition and remodeling, inspection of problematic market areas, and conducting inspections on all properties, reviewing occupancy permits, examining vehicle registrations, monitoring new sales tax permits, and accessing various sources of pertinent data.

**Inspection of Universe of Properties**

The *Standard on Mass Appraisal of Real Property* by the International Association of Assessing Officers, specifies that the universe of properties should be inspected on a cycle of four to six years. Section 25.18 (b) of the Texas Property Tax Code states that “the plan shall provide the following reappraisal activities for all real and personal property in the district at least once every three years.” The District’s policy is to reappraise all real property each year and to physically inspect each real parcel at least once every three years. The annual inspection requirements for tax years 2025 and 2026 are identified in the residential, commercial, and land appraisal manuals.

The *Standard on Mass Appraisal of Real Property* by the International Association of Assessing Officers states:

> Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes is in place, jurisdictions may employ a set of digital imaging technology tools to supplement field re-inspections with a computer-assisted office review. These imaging tools should include the following:

a) Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified).

b) Orthophoto images (minimum 6” pixel resolution in urban/suburban and 12” pixel resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).

c) Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6-inch pixel resolution in urban/suburban and 12” pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

**Field or Office Verification of Sales**

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

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

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

Valuation by Tax Year

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

The Texas Comptroller of Public Accounts Property Tax Assistance Division reviews the District’s appraisal performance on a biennial basis. This process is commonly referred to as the Property Value Study. In the study, PTAD reviews the District’s values utilizing appraisal-to- sales ratios and outside appraisals as needed. Currently, FBCAD is reviewed during even-numbered years.

Inspection of Problematic Market Areas-Special Projects

Real property market areas, by property classification, are tested for:

- low or high protest volumes.
- low or high sales ratios; or
- high coefficients of dispersion.

Market areas that fail any or all of these tests are determined to be problematic. Field or office reviews are assigned to appraisers to confirm and/or rectify property characteristic data. Further investigation is conducted to authenticate additional sales data. In the absence of adequate market data, neighborhood delineation is verified, and neighborhood clusters are identified. Adjustments to neighborhoods and associated models are made as needed to guarantee precise, consistent, and fair property valuations.

Additionally, neighborhoods are monitored as they transform throughout their life cycle (Growth > Stability > Decline > Revitalization). Special attention is paid as they transfer through the phases. Neighborhoods undergoing a period of revitalization are to be reviewed through various means by the special projects teams for each division.
Reconciliation of External Influences on Appraisal Activities and Values

Real estate markets are highly susceptible to external influences. Shifts in monetary supply, interest rates, and many other economic and financial items may have a dramatic impact on the value of certain types of properties. Property values may also be impacted by natural events and other extraordinary events. Fort Bend County has experienced a number of weather events in the past decade which have influenced appraisal values.

This variety of factors may significantly impact appraisal activities and appraisal values. To the greatest extent possible, the appraisal district will review, analyze, forecast, and determine the impact on appraisal values. If necessary, the appraisal district may utilize economic factors to adjust values to account for impact of prolonged external events.

Notice Process

Each year, the appraisal district will review the Notice of Appraised Value (Tax Code Section 25.19) requirements to ensure the annual notice complies with all legal requirements.

Changes will be coordinated by the District’s management team in conjunction with the office’s printing and mailing vendor. When the annual notice is sent, the latest copy of the Comptroller’s Taxpayer Rights and Remedies, the Appraisal Review Board’s Rules and Procedures, and a protest form with instructions will be included. Changes made by the Legislature are implemented as established by law.

Unless changed by law, the chief appraiser will mail notices to properties by April 1st, or as soon thereafter as practicable. Value notices may be sent out after April 1st as permitted by law.

The appraisal district will continue its practice of sending a value notice to each taxable property in the appraisal district. Properties that are exempt by state or federal law are not required to be sent a notice. Accordingly, the District will not provide these properties with a value notice.

District management strongly believes that annually sending value notices to property is a required step for transparency in the property tax process.

Appeals Process and Value Defense

If a property owner disagrees with the value placed on their property by the appraisal district, they may file a protest with the Appraisal Review Board (ARB). Once the protest is received and processed, the District may contact the protesting party regarding a value settlement. This value settlement process, also known as an informal conference, is required by legislation if requested by the property owner or their agent. If a settlement is not achieved or if the protesting party wants to bypass the informal meeting process, the protest will be scheduled for a hearing before the ARB.

The appraisal district will generate and furnish evidence required to fulfill its burden of proof in supporting market value and equity in appraisal for both informal discussions and formal ARB hearings. This evidence will be developed and supplied to the property owner or their representative in accordance with relevant sections of the Texas Property Tax Code. Furthermore, the evidence will be produced and presented in the format requested by the protesting party or their representative. The evidentiary process is reviewed annually, particularly following the biennial legislative session, to ensure compliance with all applicable laws and rules.
Each year, the Appraisal Review Board adopts Formal Hearing Procedures to comply with the law, Comptroller rules, and Comptroller handbook. A copy of the procedures is sent to each owner or agent protesting a property and is available to the public at any time. ARB members are also required to attend training developed and presented by the Property Tax Assistance Division.

This appeals process is primarily limited to the spring and summer months of the year. However, the process is continually reviewed to ensure compliance with applicable laws and to meet statutory deadlines while also providing excellent customer service.
Section 4. Residential Real Property

Identifying Properties to Be Appraised

As part of their standard duties, appraisers identify residential properties for assessment using building permits, sales data from various channels, deed records, permits, new electrical connections, information provided by property owners, insights from news articles, photographs, maps, aerial imagery, and other relevant sources. All residential properties undergo regular inspections, during which any alterations to property characteristics such as additions or changes in condition are documented. These alterations are then recorded in the CAMA system, and their impact influences the results of ratio studies used to determine the reappraised value of the property.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics during the inspection process, utilizing sales data, permits, deed information, owner descriptions, maps, surveys, and aerial photographs. Subject property data is verified through existing records and published reports. Each inspection conducted by an appraiser is documented on an appraisal card, which includes essential characteristics for residential real property such as class, size, age, condition, topography, access, construction style, roof style, bed/bath count, presence of fireplaces, swimming pools, spas, and outbuildings. These appraisal cards are maintained and stored within the CAMA system.

Defining Market Areas in the District

Residential property market areas typically encompass specific localized boundaries, such as subdivisions or other geographical regions, though specialized market areas have been integrated for certain property types. Information sourced from local builders, developers, realtors, appraisers, research centers, and sales data aids in delineating these market areas. Presently, the District has identified seven market areas covering its entirety, each comprised of multiple neighborhoods. The number of neighborhoods within each market area fluctuates annually based on new sales data. Improvement or land modifiers are employed within each market area or neighborhood to further refine appraised values.

Identifying Characteristics that Affect Property Value

The appraiser identifies and updates relevant characteristics through the inspection process, as well as by examining sales data, permits, deed information, owner descriptions, maps, surveys, and aerial photographs. Subject property data undergoes verification through a comprehensive review of existing records, published reports, and other relevant data sources deemed appropriate. Each inspection conducted by an appraiser is documented with the relevant characteristics for residential real property, including class, size, age, condition, topography, access, construction style, roof style, bed/bath count, presence of fireplaces, swimming pools, spas, and outbuildings.
Developing an Appraisal Approach

Residential valuation entails neighborhood and market area analyses, primarily relying on comparable market sales to gauge market activity. The impact of supply and demand on market prices within specific market areas or neighborhoods is also documented. Market sales serve as indicators of these market forces' effects and are interpreted by the appraiser to determine market price ranges. These data offer insights into the influence of property components, with the Cost and Market Approaches serving as fundamental techniques for interpreting these sales. Residential parcels are valued using replacement cost estimates derived from cost schedules based on an improvement classification system (models), employing a comparative unit method. The District typically develops its residential cost schedules from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are regularly compared with sales of new improvements and adjusted annually to reflect local residential building and labor market conditions. Costs may also be adjusted for neighborhood factors and influences affecting the total replacement cost of improvements in smaller market areas, based on evidence from a sample of market sales. Abstraction and allocation of property components based on sales of similar properties are crucial analytical tools for interpreting market sales within the Cost and Market Approaches to valuation. These analysis tools aid in assessing the effects of change in price, as indicated by sale prices for similar properties in the current market. The District employs this information to establish a classification system grouping improvements into similar categories based on construction style, quality, age, and condition.

The income approach is seldom used in single-family residential properties due to limited income data availability and the uncommon practice of these properties being bought and sold based on potential income. Given the abundance and quality of sales and cost information, reliance on these approaches is greater when valuing single-family residential properties.

Valuation and Statistical Analysis (Model Calibration)

Residential property values are derived from building class pricing schedules, which are tailored to reflect the local residential market conditions of the county. These schedules are formulated similarly to the comparative unit method, estimating value in dollars per unit of area relative to similar properties. Periodically, the District conducts reviews of these residential building class schedules by comparing them to the cost tables in Marshall & Swift, a widely acknowledged cost estimator. Subsequently, the District fine-tunes the residential improvement values at the neighborhood level to ensure fair and equitable market valuations. Within aging neighborhoods, where homes exhibit varying degrees of ongoing maintenance, the appraiser may apply a CDU adjustment to any and all applicable improvement components. The CDU adjustment allows for the consistent application of obsolescence factors associated with the condition, desirability, or utility of the subject property. The District acknowledges all three value assessment methods but predominantly favors the sales comparison (or market approach) when evaluating residential properties. This approach is prioritized because it closely mirrors the behaviors of both buyers and sellers, rendering it the most reliable and accurate indicator of value.
Comparison and Review

The appraiser considers appraisal methodology that best addresses the individual characteristics of the subject property, prioritizing those built upon the most reliable data when multiple models are utilized. Year-to-year changes in property value for the subject property are analyzed through computer-assisted statistical reviews. Additionally, periodic reassignment of properties among appraisers or review by more seasoned appraisers further enhances the evaluation process.

Identifying and Updating Relevant Characteristics

The attributes of each property are identified and kept current through annual applications, plats, and other recorded deed information, as well as through field inspections and review of aerial imagery. Updates for improved properties follow the guidelines outlined in this document.

Developing an Appraisal Approach

The land component's value within the property is assessed by analyzing market sales data for comparable and competing land parcels utilized for similar purposes. A thorough comparison and analysis of these land sales consider various characteristics that influence land market prices within the respective neighborhoods. Specific factors such as access, view, shape, size, and topography are taken into account to adjust parcels outside the neighborhood's typical conditions. Builders and land developers frequently contribute valuable information aiding the District in determining adjustments to the market value of residential lots, based on the costs incurred to establish inventory value. Parcels meeting the specified criteria, with completed improvements as of January 1, are also assessed, with the improvement value determined based on the inventory’s cost at that trade level. These adjustments aim to establish a unit value representing the price a unit would fetch from a purchaser continuing the business, as defined by the Property Tax Code, Section 23.12.

Comparison and Review

When employing multiple models, the appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.
Section 5. Multifamily Residential Property

Identifying Properties to Be Appraised

Multifamily residential properties are identified by appraisers as part of their routine assignments, utilizing building permits, sales data from diverse channels, deed records, sewer permits, new electrical connections, information provided by property owners, insights from news articles, newly issued sales tax permits, photographs, maps, aerial imagery, and other relevant sources. Coding within the CAMA system offers various methods for accessing records of specific improvement types and property characteristics for analysis and identification.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics during the inspection process, and by reviewing sales data, permits, deed information, owner descriptions, maps, surveys, and aerial photographs. Verification of subject property data is conducted through existing records and published reports.

Developing an Appraisal Approach

Income models are typically the primary method for appraising multifamily residential properties among the three approaches to value. Abstracting and allocating property components based on sales of comparable properties is a crucial analytical tool for interpreting market sales within the cost and market approaches to valuation. These analytical methods aid in determining and estimating the impact of changes in price, as evidenced by sale prices for comparable properties within the current market. The cost and sales approaches are employed annually to validate the income models. If necessary, the District will explore the utilization of economic factors, adjustments, or other suitable tools to address market volatility and individual market components affecting values. In such cases, value reconciliation will be conducted as deemed appropriate.

Comparison and Review

The appraiser evaluates appraisal methods that align with the unique characteristics of the subject property and rely on the most reliable data when employing multiple models. Changes in property value from year to year are analyzed through computer-assisted statistical review. Additionally, periodic reassignment of properties among appraisers or the review of appraisals by more seasoned appraisers further enhances the review process.

Appraisal of Residential Homesteads

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

Specifically, Tax Code Section 23.23 states, “…an appraisal office may increase the appraised value of a residence homestead for a tax year to an amount not to exceed the lesser of:

1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or

2) the sum of:
   a. 10 percent of the appraised value of the property for the preceding tax year;
   b. the appraised value of the property for the preceding tax year; and
   c. the market value of all new improvements to the property.

Highest and Best Use

Texas Property Tax Code Section 23.01(d): “The market value of a residence homestead shall be determined solely on the basis of the property’s value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.” This implies that all properties benefiting from a residence homestead exemption must be assessed as if they are indeed categorized as residential properties. All remaining appraisal provisions mandated by law will be accounted for as required. Further details regarding many of these special appraisal requirements, such as those pertaining to agricultural land, timberland, and others, are elaborated on throughout this document.

Circuit Breaker Limitation (CBL)

Texas Property Tax Code Section 23.231(d): “…an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of: (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or (2) the sum of: (A) 20 percent of the appraised value of the property for the preceding tax year; (B) the appraised value of the property for the preceding tax year; and (C) the market value of all new improvements to the property.” Effectively, this is a 20% cap on the year-to-year increases of non-homesteaded property with some exceptions (properties valued under Texas Property Tax Code Chapter 23 Subsections C, D, E, F, G, and H). Properties must also be valued less than $5 million in the first year to be eligible. Subsequent year eligibility is $5 million multiplied by the consumer price index as calculated by the Texas Comptroller. This provision was authorized by the Texas Legislature as a 3-year trial.
Section 7. Commercial Real Property

Identifying Properties to Be Appraised

Commercial properties are identified as part of the appraiser’s regular assignment by utilizing building permits, sales data from diverse channels, and examining deed records, sewer permits, new electrical connections, information provided by property owners, insights from news articles, newly issued sales tax permits, photographs, maps, surveys, aerial imagery, and other relevant sources.

Coding within a CAMA system provides various methods to access records of specific improvement types and property characteristics for analysis and identification. Inspections of commercial properties may result in alterations to property characteristics such as additions, condition, and other modifications, which are subsequently recorded in the CAMA system. These changes can influence the outcomes of ratio studies and other valuation approaches, ultimately affecting the determination of the reappraised value of properties.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics during the inspection process, utilizing sales data, permits, deed information, owner descriptions, maps, and aerial photographs. Subject property data is validated through existing records and published reports. Each inspection conducted by an appraiser is documented on an appraisal card, detailing essential commercial property attributes such as class, size, age, condition, topography, access, wall height, roof style, parking facilities, lighting fixtures, and other external structures.

Identifying characteristics that affect property value

Each inspection conducted by an appraiser is documented on an appraisal card, noting essential characteristics for commercial properties including class, size, age, condition, topography, access, wall height, roof style, parking facilities, light poles, and other external structures. Certain relevant characteristics may differ depending on the specific type of commercial property being appraised, and the appropriate ones will be considered.

Defining Market Areas in the District

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

Commercial properties are evaluated using three approaches to value: cost, income, and market methods. The cost method, often deemed the most reliable, relies on replacement/reproduction cost new less depreciation, while income or sales data may also be utilized when available. The Marshall & Swift Commercial Estimator is extensively employed for assessing commercial improvement types, alongside limited use of sales and income models.

The District may contemplate a shift from relying on the cost approach to emphasizing the income approach for valuing commercial properties, to adapt to changes in market participant activities. We will continue to assess data and relevant information to determine the most accurate and equitable approach to value. If necessary, the District will explore the utilization of economic factors, adjustments, or other suitable tools to address market volatility and individual market components affecting values, with value reconciliation conducted as deemed appropriate.

Income Approach

In the income approach to valuation, the property's total value is derived from estimating the present worth of future benefits, which encompass both income generated and proceeds from property sale. The appraiser is tasked with evaluating the property's income and converting it into an estimate of its current value. This estimation is based on a model that calculates the present value of anticipated future income, often represented by the formula known as IRV: Value = Income/Rate or, Income = Rate x Value or, Rate = Income/Value

The income approach is best suited for properties commonly acquired and retained to generate revenue, such as apartments, commercial buildings, and office spaces. However, it is not well-suited for valuing single-family residential properties, which are typically not rented out and where market demand factors such as personal preferences or location disproportionately impact market value.

Comparison and Review

When employing multiple models, the appraiser evaluates valuation methods that align with the unique features of the subject property and rely on the most dependable data. Year-to-year changes in property value are scrutinized through computer-assisted statistical analysis. If required, values will be reconciled following generally accepted appraisal practices and other relevant guidelines.
Section 8. Vacant Real Property

Identifying Properties to Be Appraised

Vacant real properties are recognized as part of the appraiser’s routine duties by sourcing sales information from diverse channels, and reviewing deed records, data provided by property owners, insights from news articles, photographs, maps, aerial imagery, plats, surveys, and other relevant sources.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates details that may be relative to market value during the inspection process, incorporating a review of sales data, permits, deed records, owner descriptions, maps, and aerial photographs. Verification of subject property data is conducted through existing records and published reports.

Identifying & Updating Relevant Characteristics That Affect Value

When valuing vacant real property, it is essential to identify and determine the impact of relevant characteristics on value. These may encompass aspects such as access, drainage, easements, floodplain status, amenity frontage, location, road frontage, restrictions, shape, size, topography, and utility. This assessment is conducted through the inspection process, analysis of sales data, permits, deed information, owner descriptions, maps, plats, surveys, and aerial photos. Subsequently, the appraiser verifies the subject property data by consulting appropriate records, published reports, and other reliable sources.

Developing an Appraisal Approach

The land component's value within the property is determined by assessing market sales data for comparable and competing land with similar usage. An analysis of comparable land sales is performed, considering land characteristics that affect market prices in the surrounding neighborhoods. Factors such as access, view, shape, size, and topography are taken into account, and adjustments are made accordingly. The valuation of vacant real properties does not involve the use of cost and income approaches.

Comparison and Review

The appraiser evaluates appraisal methods that suit the unique characteristics of the subject property and rely on the most dependable data when employing multiple models, while also scrutinizing year-to-year property value changes through computer-assisted statistical review.
Section 9. Industrial Real Property

For the current valuation year, the appraisal district has a professional services contract with Hugh L Landrum & Associates, Inc., (HLA) to appraise these properties. This plan assumes that the District will continue to contract with HLA or another reputable, outside appraisal and engineering firm as determined and approved by the Chief Appraiser and the Board of Directors.

The current contract appraisal firm utilizes a consistent set of processes across the various property types they value.

Identifying Properties to Be Appraised

Determinations for which industrial properties are to be appraised and reviewed are made during the annual physical inspection process conducted by the appraiser and through data submitted by property owners. Additionally, the appraiser may consult legal documents, photographs, and other descriptive materials as part of this process.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics through the inspection process and through subsequent submissions by property owners, which may occasionally include confidential renditions. Confidential rendition, asset lists, and other confidential data also provide additional information. Verification of subject property data is conducted through existing records and published reports.

Developing an Appraisal Approach

Among the three approaches to value, replacement/reproduction cost new less depreciation is the predominant approach used in appraising industrial properties. This is commonly due to the availability of cost information, making cost models particularly suitable. However, if adequate income or sales data is accessible, those appraisal models may also be utilized.

Regarding commercial properties, the District may contemplate a shift from relying on the cost approach to emphasizing the income approach, reflecting changes in market participant activities. All available data and any relevant information will continue to be reviewed by appraisal district staff to ascertain the most precise and fair valuation approach. If necessary, the District will explore the utilization of economic factors, adjustments, or other appropriate tools to accommodate market volatility and individual market dynamics. Any such adjustments will be reconciled as deemed appropriate.

Comparison and Review

The appraiser evaluates appraisal methods that suit the unique characteristics of the subject property and rely on the most dependable data when employing multiple models, while also scrutinizing year-to-year property value changes through computer-assisted statistical review.
Section 10. Utility, Railroad and Pipeline Property

For the current valuation year, the appraisal district has a professional services contract with Hugh L Landrum & Associates, Inc. (HLA) to appraise these properties. This plan assumes that the District will continue to contract with HLA or another reputable, outside appraisal and engineering firm as determined and approved by the Chief Appraiser and the Board of Directors.

The current contract appraisal firm utilizes a consistent set of processes across the various property types they value.

Identifying Properties to Be Appraised

Utility, railroad, and pipeline properties subject to inspection are identified through the inspection process. Additionally, the appraiser may consult various documents, whether public or confidential, to aid in identifying these properties.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through subsequent submissions by property owners, which may occasionally include confidential renditions. Further data is acquired from public sources, regulatory reports, and through the analysis of comparable properties.

Developing an Appraisal Approach

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

Comparison and Review

The appraiser evaluates appraisal methods that most effectively match the unique attributes of the subject property when employing multiple models. Changes in the property's value over time are analyzed through computer-assisted statistical review. Additionally, periodic redistribution of properties among appraisers or the review of appraisals by seasoned professionals enhances the review process. Furthermore, these property types are subject to review by the Property Tax Division of the Texas Comptroller’s Office through their annual Property Value Study.
Section 11. Oil and Gas Property

For the current valuation year, the appraisal district has a professional services contract with Hugh L Landrum & Associates, Inc., (HLA) to appraise these properties. This plan assumes that the District will continue to contract with HLA or another reputable, outside appraisal and engineering firm as determined and approved by the Chief Appraiser and the Board of Directors.

The current contract appraisal firm utilizes a consistent set of processes across the various property types they value.

Identification of New Property and Its Situs

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

Identifying and Updating Relevant Characteristics

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

Developing an Appraisal Approach

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

The District may consider shifting its reliance from the cost approach to the income approach when valuing commercial properties to account for changes in the activities of market participants. We will continue to review the data and applicable information to determine the most accurate and equitable approach to value. If needed, the District will consider utilizing an economic factor, adjustment, or other appropriate tool to account for the volatility of the market and individual market components on values. In the event such a tool is used, the value will be reconciled, when appropriate.

Comparison and Review

Use of the income approach is the first step in determining an estimate of market value. After an appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected model value with its previous year’s actual income. Generally, the assessed value will vary within a range of 2-5 times the actual annual income, assuming all relevant income factors have been accurately identified.
Section 12. Special Valuation Properties

Agricultural Use

Land primarily used for agricultural purposes, such as crop cultivation, livestock raising, poultry farming, fishery operations, or cover crop production, may be eligible for agricultural appraisal under two distinct state laws. One of these is referred to as "open-space valuation" or "1-d-1" (named after Article 8, Section 1-d-1 of the Texas Constitution). The other is simply termed "1-d," which necessitates the owner to demonstrate that at least 50% of their income originates from farming or ranching activities.

Additionally, other qualifying uses include land left fallow for a government program, regular crop or livestock rotation, wildlife management, breeding certain exotic animals or birds for human consumption, or other commercially valuable purposes. Each parcel of agricultural land must have its market value recorded, in addition to a productivity value if the land usage qualifies. Both market and agricultural-use values are calculated per acre, with market value determined by sales data. If special valuation has been previously granted, and the parcel undergoes a change in use to a non-agricultural purpose, the individual responsible for the change will incur a "rollback" tax for each period specified by law during which the land benefited from agricultural valuation. The rollback tax represents the disparity between the taxes already paid and the amount that would have been paid had the land been taxed based on its market value.

Identifying Properties to Be Appraised

The identification of agricultural land properties is integrated into the appraiser’s routine assignments, utilizing sales data from diverse sources, examining deed records, information provided by property owners, insights gleaned from news articles, photographs, maps, aerial imagery, and additional relevant sources.

Identifying and Updating Relevant Characteristics

The appraiser identifies and updates relevant characteristics during the inspection process, as well as by analyzing sales data, deed records, owner descriptions, maps, and aerial photographs. Verification of subject property data is conducted through existing records and published reports.

Defining Market Areas in the District

The delineation of market areas for agricultural land properties is typically based on factors such as topography, accessibility, water availability, soil composition, and drainage conditions. To define these areas, data from various sources including local farmers, real estate professionals, appraisers, research centers, county and state publications, and sales records are utilized. Research studies are utilized to determine the validity of agricultural use values in Fort Bend County, as these properties lack specific market area definitions. Consequently, data from the entirety of the county is employed to establish agricultural use values for each category, ensuring comprehensive and inclusive assessment.
Identifying & Updating Relevant Characteristics That Affect Value

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

Developing an Appraisal Approach

Land sales are reviewed on a regular basis and tested against District values through ratio studies and other market tests mentioned earlier. In accordance with the Texas Property Tax Code Chapter 23, Subchapter C, agricultural values are reviewed annually based on an overall county five-year average of income, expenses, and the net income to land for each category of land on a parcel. Most agricultural land in Fort Bend County is dry land row crop, pasture land, and limited crops. County-wide averages of a typical farm are used rather than the information of each individual farm to eliminate inequity primarily in different management styles. Various sources of information for Fort Bend County come from state organizations, local agencies, the Agricultural Advisory Board, and land owners. The Agricultural Advisory Board is appointed by the Appraisal District Board of Directors and provides pertinent, local valuation information to the appraisal district. By law, the Agricultural Advisory Board is required to meet at least once per calendar year. The District primarily uses information from agricultural applications sent to farmers and ranchers to derive typical income and expenses figures. The cost approach is not relevant in appraising land.

Comparison and Review

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

Wildlife Management

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

Timber Use

Currently there are no properties appraised for timber use in Fort Bend County. Section 23.71 defined the category of land. Section 23.72 states the comptroller by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method of appraising qualified timber land, and each appraisal office shall use the appraisal manuals in appraising qualified timber land. The District will comply with requirements when an application is filed.
Section 13. Business and Industrial Tangible Personal Property Including Special Inventory

Identifying Properties to Be Appraised

Through property inspections, the appraisers identify business personal and industrial properties to be appraised. For the current valuation year, the appraisal district has contracted professional services with Hugh L. Landrum & Associates, Inc. (HLA) for this purpose. It is anticipated that the District will maintain this contract with HLA or another reputable external appraisal and engineering firm, subject to approval by the Chief Appraiser and the Board of Directors. In many cases, the appraisal district itself values certain business personal property accounts. Additionally, the appraiser may consult various documents, both public and confidential, to aid in property identification. These documents could include, but are not limited to, the previous year’s appraisal roll, vehicle listing services, and private directories. Confidential renditions, sales tax permits, news media, and various permits issued by state or local governments are also utilized when applicable.

Identifying and Updating Relevant Characteristics

Identifying, gathering appropriate data, and updating pertinent characteristics of the subject properties are steps of the reappraisal plan performed during the inspection process; often utilizing directories, listing services, and subsequent submissions by property owners, which may include confidential renditions. This data undergoes verification through existing records and public reports.

Defining Market Areas in the District

The market areas for personal property and tangible industrial assets typically correspond to school districts or cities. These areas are defined utilizing data gathered from annual field inspections, input from commercial business owners, impact newsletters, research centers, permits, owner renditions, DBAs, and other relevant data sources.

Developing an Appraisal Approach

The appraisal of Personal and industrial properties is completed through a model-based process centered on developing the replacement/reproduction cost new less depreciation. Income approach models may be employed if economic and/or property income data is accessible, while a market data model is utilized when suitable sales information is available in the market.

Special Inventory

Monthly and annual declaration forms for watercraft, heavy equipment, manufactured housing, and motor vehicle dealers (as defined by Section 23.121 of the Texas Property Code) are used for discovery and valuation of special inventory accounts. Copies of annual declarations are maintained by the District. Alternate discovery methods may sometimes be used as described in the Business Personal Property Account section.
Commercial and Business Aircraft

Methods for assessing the value of commercial and business aircraft incorporate data gathered from local airport managers and resources including the "Aircraft Blue Book", owner’s renditions, aircraft allocation, and the Federal Aviation Administration registry.

Comparison and Review

The appraisal analysts integrate various models, selecting the one most suitable for the unique attributes of the subject property. Changes in the property's value over time are analyzed through computer-assisted statistical assessment. Periodic redistribution of properties amongst appraisers or appraisal review performed by a seasoned appraiser enhances the review process.
Section 14. The Mass Appraisal Report

Each tax year, a Mass Appraisal Report will be prepared and certified by the Chief Appraiser. The Mass Appraisal Report will be developed in compliance with STANDARD RULE 5 and 6 of the *Uniform Standards of Professional Appraisal Practice (USPAP)*. The signed certification by the Chief Appraiser will also comply with the certification requirements in STANDARD RULE 5 and 6 of *USPAP*.
Appendix A.1 Commercial Reappraisal Plan

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

Tax Year 2025
- Inspect real commercial properties occupancy categories: Warehouse, Convenience Store, Car Wash, Auto Service, Restaurant, 1/3 of the Miscellaneous and Exempt properties in the Fort Bend County jurisdiction.
- Discover new commercial construction and review building permits.
- Review partial complete commercial properties from previous year.
- Conduct commercial Informal hearings with property tax agents.
- Participate in commercial ARB hearings.

Tax Year 2026
- Inspect real commercial properties occupancy categories: Retail, Theater, Parking Structure, 1/3 of the Miscellaneous and Exempt properties in the Fort Bend County jurisdiction.
- Discover new commercial construction and review building permits.
- Review partial complete commercial properties from previous year.
- Conduct commercial Informal hearings with property tax agents.
- Participate in commercial ARB hearings.

Tax Year 2027 (Subject to the 2027-2028 Reappraisal Plan)
- Inspect real commercial properties occupancy categories: Office, Medical, Hotel/Motel, Single Family, 1/3 of the Miscellaneous and Exempt properties in the Fort Bend County jurisdiction.
- Discover new commercial construction and review building permits.
- Review partial complete commercial properties from previous year.
- Conduct commercial Informal hearings with property tax agents.
- Participate in commercial ARB hearings.

Commercial Appraisal Department’s Periodic Reappraisal Plan is subject to change in response to unforeseen social, natural, and other events that may occur.
Appendix A.2 Commercial Reappraisal Calendar

Tax Year 2025

2024
July-Nov
Department updates field training. Begin inspection of real commercial properties: Warehouse, Convenience Store, Car Wash, Auto Service, Restaurant, 1/3 of the Miscellaneous and Exempt properties in the Fort Bend County jurisdiction.

December
Begin discovery of new commercial construction and review building permits.

2025
January
Review commercial properties that were partial complete for previous year.

February
All real commercial field projects complete.

March
All data entry complete. Complete equalization of real commercial. Updated hearings training.

April-May
ARB training and preparation. Commercial Informal hearings with property tax agents begin.

June
Commercial ARB hearings begin.

Tax Year 2026

2025
July-Nov
Department updates field training. Begin inspection of real commercial properties: Retail, Theater, Parking Structure, 1/3 of the Miscellaneous and Exempt properties

December
Begin discovery of new commercial construction and review building permits.

2026
January
Review commercial properties that were partial complete for previous year.

February
All real commercial field projects complete.

March
All data entry complete. Complete equalization of real commercial. Updated hearings training.

April-May
ARB training and preparation. Commercial Informal hearings with property tax agents begin.

June
Commercial ARB hearings begin.
Tax Year 2027 (Subject to the 2027-2028 Reappraisal Plan)

2026
July-Nov   Inspect real commercial properties occupancy categories: Office, Medical, Hotel/Motel, Single Family, 1/3 of the Miscellaneous and Exempt properties.

December  Begin discovery of new commercial construction and review building permits.

2027
January  Review commercial properties that were partial complete for previous year.
February  All real commercial field projects complete.
March    All data entry complete. Complete equalization of real commercial. Updated hearings training.
April-May ARB training and preparation. Commercial Informal hearings with property tax agents begin.
June       Commercial ARB hearings begin.

Please note, the calendar may be amended, as necessary, due to external and unforeseen factors, including weather events, economic events, health events, actions of the legislature, etc.
Appendix A.3  

**Commercial Modeling Reappraisal Calendar**

**Tax Year 2025**

**2024**

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

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

**2025**

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

April – July: Hearings; Commercial Appraiser Support/Training

**Tax Year 2026**

**2025**

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

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

38
2026

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

April – July: Hearings; Commercial Appraiser Support/Training

Tax Year 2027 (Subject to the 2025-2026 Reappraisal Plan) 2026

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

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

2027

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

April – July: Hearings; Commercial Appraiser Support/Training

Please note, the calendar may be amended, as necessary, due to external and unforeseen factors, including weather events, economic events, health events, actions of the legislature, etc.
## Appendix A.4 Commercial Real Property Occupancy Categories

### Tax Year 2025

**Warehouse**

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
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<tbody>
<tr>
<td>328</td>
<td>Storage Hangar</td>
</tr>
<tr>
<td>329</td>
<td>Hangar, Maintenance &amp; Office</td>
</tr>
<tr>
<td>386</td>
<td>Mini-Warehouse</td>
</tr>
<tr>
<td>387</td>
<td>Transit Warehouse</td>
</tr>
<tr>
<td>406</td>
<td>Storage Warehouse</td>
</tr>
<tr>
<td>409</td>
<td>T-Hangar</td>
</tr>
<tr>
<td>454</td>
<td>Shell, Industrial Building</td>
</tr>
<tr>
<td>467</td>
<td>Boat Storage, Building</td>
</tr>
<tr>
<td>471</td>
<td>Lt. Commercial Utility Building</td>
</tr>
<tr>
<td>494</td>
<td>Industrials, Light Mfg.</td>
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<tr>
<td>453</td>
<td>Industrial Flex (Multi-tenant office)</td>
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<table>
<thead>
<tr>
<th>Category</th>
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</tr>
</thead>
<tbody>
<tr>
<td>525</td>
<td>Mini Warehouse, High-Rise</td>
</tr>
<tr>
<td>534</td>
<td>Warehouse Showroom Store</td>
</tr>
<tr>
<td>555</td>
<td>Lt. Commercial Arch-rib, Quon</td>
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<tr>
<td>584</td>
<td>Mega Warehouse</td>
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<tr>
<td>720</td>
<td>Mega Warehouse Discount Store</td>
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<table>
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<tr>
<th>Category</th>
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<tbody>
<tr>
<td>419</td>
<td>Convenience Market W/O Gas</td>
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<tr>
<td>531</td>
<td>Mini-Mart Convenience Store W/ Gas</td>
</tr>
<tr>
<td>580</td>
<td>Truck Stop</td>
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<th>Category</th>
<th>Description</th>
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<tbody>
<tr>
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<td>Car Wash – Self Serve (Wand)</td>
</tr>
<tr>
<td>435</td>
<td>Car Wash – Drive Thru (Tunnel)</td>
</tr>
<tr>
<td>436</td>
<td>Car Wash – Automatic</td>
</tr>
<tr>
<td>508</td>
<td>Service Station Canopy (Car Wash-Canopy)</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>303</td>
<td>Automobile Showroom</td>
</tr>
<tr>
<td>410</td>
<td>Automotive Center</td>
</tr>
<tr>
<td>423</td>
<td>Mini-Lube</td>
</tr>
<tr>
<td>455</td>
<td>Auto Dealership, Complete</td>
</tr>
<tr>
<td>528</td>
<td>Service Repair Garage</td>
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<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
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<tbody>
<tr>
<td>349</td>
<td>Fast Food Restaurant</td>
</tr>
<tr>
<td>350</td>
<td>Restaurant</td>
</tr>
<tr>
<td>719</td>
<td>Modular Restaurant</td>
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1/3 of Miscellaneous Occupancies and Exempt properties
## Reappraisal Plan Tax Years 2025 & 2026

### Miscellaneous Occupancies

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>336</td>
<td>Laundromat</td>
<td>490</td>
<td>Kennel</td>
</tr>
<tr>
<td>339</td>
<td>Lumber Storage Shed, Horz.</td>
<td>483</td>
<td>Fitness Center</td>
</tr>
<tr>
<td>342</td>
<td>Mortuary</td>
<td>418</td>
<td>Health Club</td>
</tr>
<tr>
<td>345</td>
<td>Parking Structure</td>
<td>304</td>
<td>Bank</td>
</tr>
<tr>
<td>352</td>
<td>Multiple Residence (Low Rise)</td>
<td>305</td>
<td>Barn (Obsolete)</td>
</tr>
<tr>
<td>354</td>
<td>Townhouse Inside Unit</td>
<td>306</td>
<td>Bowling Center</td>
</tr>
<tr>
<td>378</td>
<td>Stable</td>
<td>308</td>
<td>Church W/ Sunday School</td>
</tr>
<tr>
<td>384</td>
<td>Barber Shop</td>
<td>309</td>
<td>Church</td>
</tr>
<tr>
<td>426</td>
<td>Day Care Center</td>
<td>310</td>
<td>City Club</td>
</tr>
<tr>
<td>442</td>
<td>Bar/Tavern</td>
<td>311</td>
<td>Clubhouse</td>
</tr>
<tr>
<td>447</td>
<td>Cold Storage, Facility</td>
<td>314</td>
<td>Country Club</td>
</tr>
<tr>
<td>468</td>
<td>Material Storage Shed</td>
<td>321</td>
<td>Dormitory</td>
</tr>
<tr>
<td>489</td>
<td>Jail – Police Station</td>
<td>323</td>
<td>Fraternal Building</td>
</tr>
<tr>
<td>496</td>
<td>Laboratories</td>
<td>325</td>
<td>Service Garage (Obsolete)</td>
</tr>
<tr>
<td>514</td>
<td>Community Center</td>
<td>326</td>
<td>Storage Garage</td>
</tr>
<tr>
<td>581</td>
<td>Post Office, Main</td>
<td>327</td>
<td>Governmental Building</td>
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<tr>
<td>582</td>
<td>Post Office, Branch</td>
<td>365</td>
<td>Elementary School</td>
</tr>
<tr>
<td>552</td>
<td>Recreational Enclosure</td>
<td>366</td>
<td>Junior High School</td>
</tr>
<tr>
<td>450</td>
<td>Cotton Gin</td>
<td>484</td>
<td>High School</td>
</tr>
<tr>
<td>718</td>
<td>Banquet Hall</td>
<td></td>
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</tr>
</tbody>
</table>

### Tax Year 2026

#### Retail

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>318</td>
<td>Department Store</td>
<td>446</td>
<td>Supermarket</td>
</tr>
<tr>
<td>319</td>
<td>Discount Store</td>
<td>460</td>
<td>Shell, Neighborhood Shopping Center</td>
</tr>
<tr>
<td>350</td>
<td>Grocery</td>
<td>511</td>
<td>Drug Store</td>
</tr>
<tr>
<td>353</td>
<td>Retail Store</td>
<td>532</td>
<td>Florist Shop</td>
</tr>
<tr>
<td>412</td>
<td>Neighborhood Shopping Center</td>
<td>597</td>
<td>Mixed Retail W/ Office Units</td>
</tr>
<tr>
<td>413</td>
<td>Community Shopping Center</td>
<td>459</td>
<td>Mixed Retail with Residential Units</td>
</tr>
<tr>
<td>414</td>
<td>Regional Shopping Center</td>
<td>700</td>
<td>Mall Anchor Department Store</td>
</tr>
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</table>

#### Theaters

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
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<tbody>
<tr>
<td>355</td>
<td>Fine Arts &amp; Crafts Building</td>
</tr>
<tr>
<td>379</td>
<td>Theater – Live Stage</td>
</tr>
<tr>
<td>380</td>
<td>Theater – Cinema</td>
</tr>
<tr>
<td>345</td>
<td>Parking Structure</td>
</tr>
</tbody>
</table>

1/3 of Miscellaneous Occupancies and Exempt properties
### Tax Year 2027

#### Office
- 341 Medical Office
- 444 Dental Office
- 344 Office Building
- 492 Shell, Office Building

#### Hotel/Motel
- 343 Motel
- 594 Hotel, Full Service
- 595 Hotel, Limited Service
- 588 Motel Extended Stay

#### Medical
- 313 Convalescent Hospital
- 320 Urgent Care (Dispensary)
- 330 Home for the Elderly
- 331 Hospital
- 381 Veterinary Hospital
- 589 Assisted Living
- 985 Senior Center

1/3 of Miscellaneous Occupancies and Exempt properties
Appendix B  Land Appraisal Department

Fort Bend County Land Reappraisal

Legend
- HWY's
- School District Description
  - BRAZOS ISD
  - FT BEND ISD
  - KATY ISD
  - LAMAR CISD
  - NEEDVILLE ISD
  - STAFFORD MSD

1 inch = 6.31 miles
Appendix B.1 Land Reappraisal Plan

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

Tax Year 2025 (August – March)

- All newly created subdivisions
- Areas of concern as indicated by ratio studies
- All real properties with State Code C, D, E, and O of Brazos ISD, Fort Bend ISD North of and including the State Highway 59 commercial corridor, and Lamar CISD North of the Brazos River
- Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

Tax Year 2026 (August – March)

- All newly created subdivisions
- Areas of concern as indicated by ratio studies
- All real properties with State Code C, D, E, and O of Fort Bend ISD South of the State Highway 59 commercial corridor and Stafford ISD
- Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

Tax Year 2027 (August – March) (Subject to the 2025-2026 Reappraisal Plan)

- All newly created subdivisions
- Areas of concern as indicated by ratio studies
- All real properties with State Code C, D, E, and O of Katy ISD, Lamar CISD South of the Brazos River, and Needville ISD
- Real properties with State Code A, F that will be affected by the review of State Code C, D, E, and O properties.

Land Appraisal Department’s Periodic Reappraisal Plan is subject to in response to of unforeseen social, natural, and other events that may occur.
Appendix B.2  Land Reappraisal Calendar

Tax Year 2025

2024
August – November
County wide value analysis work of real property and begin periodic review of O properties.

Begin periodically sending Sales Information letters to properties that have recent ownership transfers.

Collaborate with the Residential Division on special project focus areas that require a detailed analysis of both land and improvements

*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

December  Begin review of State Code C properties.

2025
January  Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.
Review ratio studies for additional analysis work.

February  Complete review of State Code C properties. After previous year’s deeds are completed, mail agriculture appraisal applications.
Review ratio studies for additional analysis work.

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

April 30th  Deadline for agriculture appraisal applications.

May  Deadline for review of timely agriculture appraisal applications.

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

Tax Year 2026

2025
August – November
County wide value analysis work of real property and begin periodic review of O properties.
*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

December  Begin review of State Code C properties.

2026
January  Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.
Review ratio studies for additional analysis work.

**February**
Complete review of State Code C properties. After previous year’s deeds are completed, mail agriculture appraisal applications.
Review ratio studies for additional analysis work.

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

**April 30th**
Deadline for agriculture appraisal applications.

**May**
Deadline for review of timely agriculture appraisal applications.

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

**Tax Year 2026** (Subject to the 2027-2028 Reappraisal Plan)

**2026**
August – November
County wide value analysis work of real property and begin periodic review of O properties.

*See the Land Periodic Reappraisal Plan for specific areas by 3-year cycle.

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

**2027**
**January**
Begin review of new agriculture appraisal applications and begin review of State Code D and E properties.

Review ratio studies for additional analysis work.

**February**
Complete review of State Code C properties. After previous year’s deeds are completed, mail agriculture appraisal applications.
Review ratio studies for additional analysis work.

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

**April 30th**
Deadline for agriculture appraisal applications.

**May**
Deadline for review of timely agriculture appraisal applications.

**July**
Deadline to receive late agriculture appraisal applications before the ARB approves the appraisal Records.
Please note, the calendar may be amended, as necessary, due to external and unforeseen factors, including weather events, economic events, health events, actions of the legislature, etc.
Appendix C  Personal Property Appraisal Department

Fort Bend County Personal Property Reappraisal

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

0 2 4 8 12 16
Miles

1 inch = 6.31 miles
Appendix C.1  Personal Property Reappraisal Schedule

Tax Year 2025

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

- Mail Freeport applications with questionnaire to qualified property owners.
- Mail Abatement applications to qualified property owners.
- Mail Special Inventory Declarations to special inventory accounts.
- Mail 2025 Renditions to all business personal property accounts.
- Mail 2025 Aircraft Renditions.
- Mail Notices for denial of exemptions or special valuation.
- Complete all field inspections for business personal property accounts.
- Data entry on businesses reviewed regarding NAICS & SIC codes.
- Data entry creating new accounts per DBA’s or Impact magazine.
- Data entry for all business personal property accounts, inspection date and appraiser.
- Data entry for any businesses closed during field inspections.
- Data entry to create new businesses during field inspections.

- Update depreciation schedule and cost schedules.
- Update Index numbers.
- Update all business personal property forms for website.
- Begin processing renditions.
- Process all renditions submitted timely.
- Process all extension requests.

- Data entry for all worked Renditions.
- Update ownerships, delete accounts and create new accounts per renditions.
- Review all returned mail.
- Flag all non-rendered accounts for a 10% penalty.
- Review all non-rendered accounts.
- Mail 2025 Notices.
- Review and process all protest submitted.
Tax Year 2026

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

- Mail Freeport applications with questionnaire to qualified property owners.
- Mail Abatement applications to qualified property owners.
- Mail Special Inventory Declarations to special inventory accounts.
- Mail 2026 Renditions to all business personal property accounts.
- Mail 2026 Aircraft Renditions.
- Mail Notices for denial of exemptions or special valuation.
- Complete all field inspections for business personal property accounts.
- Data entry on businesses reviewed regarding NAICS & SIC codes.
- Data entry creating new accounts per DBA’s or Impact magazine.
- Data entry for all business personal property accounts, inspection date and appraiser.
- Data entry for any businesses closed during field inspections.
- Data entry to create new businesses during field inspections.

- Update depreciation schedule and cost schedules.
- Update Index numbers.
- Update all business personal property forms for website.
- Begin processing renditions.
- Process all renditions submitted timely.
- Process all extension requests.

- Data entry for all worked Renditions.
- Update ownerships, delete accounts and create new accounts per renditions.
- Review all returned mail.
- Flag all non-rendered accounts for a 10% penalty.
- Review all non-rendered accounts.
- Mail 2026 Notices.
- Review and process all protest submitted.

Business Industrial and Personal Property Department’s Periodic Reappraisal Plan is subject to change in response of unforeseen social, natural, and other events that may occur.
Appendix C.2 Personal Property Reappraisal Calendar

Tax Year 2025

2024

August –November

- Leased vehicle/automotive roll completed and entered.
- Field inspection of non-rendered accounts valued at $100,000 and above.
- Review of withdrawal of Assumed name, Assumed name (DBA).
- Review of Impact magazine
- Begin Field Inspections in school district 907.
- Review new construction in all school district.

December

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

2025

January – February

- Mail 2025 Renditions.
- Completion of testing and updates for depreciation and cost schedules.
- Receive state registration from outside vendor.
- Entire Month-Keying all Field Inspected data.
- Deadline for 25.25(d) and 25.25(h).
- Deadline for Special Inventory Declaration from dealers.
- Mail reminder notices to special inventory dealers who have not filed declarations.

March

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

April

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

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

Tax Year 2026
2025
August – November
• Leased vehicle/automotive roll completed and entered.
• Field inspection of non-rendered accounts valued at $100,000 and above
• Review of withdrawal of Assumed name, Assumed name (DBA).
• Review of Impact magazine.
• Begin Field Inspections in school districts 901, 903, 906, 910, 914.
• Review new construction in all school districts.

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

2026
January – February
• Mail 2026 Renditions.
• Completion of testing and updates for depreciation and cost schedules.
• Receive state registration from outside vendor.
• Entire Month-Keying all Field Inspected data.
• Deadline for 25.25(d) and 25.25(h).
• Deadline for Special Inventory Declaration from dealers.
• Mail reminder notices to special inventory dealers who have not filed declarations.

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

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

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

Please note, the calendar may be amended, as necessary, due to external and unforeseen factors, including weather events, economic events, health events, actions of the legislature, etc.
Appendix D  Residential Appraisal Department
Appendix D.1 Residential Reappraisal Plan

**Tax Year 2025** (Subject to the 2025-2026 Reappraisal Plan)

All Changefinder Project results will be reviewed for all market areas.

Special projects will be conducted, and abstract properties reviewed in the following areas:

1C

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

- Excluding neighborhood 4085

<table>
<thead>
<tr>
<th>100</th>
<th>110</th>
<th>120</th>
<th>130</th>
<th>140</th>
<th>151</th>
<th>161</th>
<th>173</th>
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<tr>
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<td>107</td>
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<td>137</td>
<td>148</td>
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<td>170</td>
<td>801</td>
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<td>108</td>
<td>118</td>
<td>128</td>
<td>138</td>
<td>149</td>
<td>159</td>
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<td>900</td>
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<td>109</td>
<td>119</td>
<td>129</td>
<td>139</td>
<td>150</td>
<td>160</td>
<td>172</td>
<td>903</td>
<td></td>
</tr>
</tbody>
</table>

All residential properties will be reviewed in the following neighborhoods:

<table>
<thead>
<tr>
<th>1991</th>
<th>1992</th>
<th>8030</th>
<th>8040</th>
</tr>
</thead>
</table>

All mobile home parks will be reviewed in the following market areas:

1A, 1AN, 1AW, 1B, 1C, & Rural

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

1A, 1AN, 1AW, 1B, 1C, Rural, and Townhomes

**Tax Year 2026**

All Changefinder Project results will be reviewed for all market areas.

Special projects will be conducted, and abstract properties reviewed in the following areas:

1A, 1AN and 1AW
All residential properties will be reviewed in the following neighborhood groups:

<table>
<thead>
<tr>
<th>200</th>
<th>228</th>
<th>240</th>
<th>251</th>
<th>262</th>
<th>282</th>
<th>298</th>
<th>330</th>
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<tbody>
<tr>
<td>210</td>
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<td>241</td>
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<tr>
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<td>232</td>
<td>242</td>
<td>254</td>
<td>267</td>
<td>289</td>
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<tr>
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<td>245</td>
<td>256</td>
<td>273</td>
<td>291</td>
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<tr>
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<td>257</td>
<td>274</td>
<td>292</td>
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<tr>
<td>223</td>
<td>236</td>
<td>247</td>
<td>258</td>
<td>275</td>
<td>293</td>
<td>308</td>
<td>604</td>
</tr>
<tr>
<td>224</td>
<td>237</td>
<td>248</td>
<td>259</td>
<td>276</td>
<td>294</td>
<td>309</td>
<td>605</td>
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<tr>
<td>225</td>
<td>238</td>
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<td>260</td>
<td>277</td>
<td>296</td>
<td>310</td>
<td>606</td>
</tr>
<tr>
<td>227</td>
<td>239</td>
<td>250</td>
<td>261</td>
<td>278</td>
<td>297</td>
<td>311</td>
<td>608</td>
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</table>

All residential properties will be reviewed in the following neighborhoods:

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<tr>
<th>4981</th>
<th>4982</th>
<th>6200</th>
<th>6201</th>
</tr>
</thead>
</table>

All mobile home parks will be reviewed in the following market areas:

1A, 1AN, 1AW, 1B, 1C, & Rural

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

1A, 1AN, 1AW, 1B, 1C, Rural, and Townhomes

**Tax Year 2027**

All Changefinder Project results will be reviewed for all market areas.

Special projects will be conducted, and abstract properties reviewed in the following areas:

1B, Rural & Townhomes

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

<table>
<thead>
<tr>
<th>200</th>
<th>252</th>
<th>287</th>
<th>826</th>
<th>909</th>
</tr>
</thead>
<tbody>
<tr>
<td>211</td>
<td>263</td>
<td>295</td>
<td>850</td>
<td>910</td>
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<tr>
<td>213</td>
<td>264</td>
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<td>911</td>
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<td>216</td>
<td>265</td>
<td>335</td>
<td>901</td>
<td>912</td>
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<tr>
<td>217</td>
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<td>820</td>
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<td>823</td>
<td>906</td>
<td>921</td>
</tr>
<tr>
<td>229</td>
<td>280</td>
<td>824</td>
<td>907</td>
<td>922</td>
</tr>
<tr>
<td>244</td>
<td>286</td>
<td>825</td>
<td>908</td>
<td>923</td>
</tr>
</tbody>
</table>
All residential properties will be reviewed in the following neighborhoods:

| 4085 | 8201 | 8202 | 8560 | 8561 | 9350 | 9351 |

All mobile home parks will be reviewed in the following market areas:
1A, 1AN, 1AW, 1B, 1C, & Rural

All new construction will be worked in the following market areas:
1A, 1AN, 1AW, 1B, 1C, Rural, and Townhomes
Appendix D.2 Residential Reappraisal Calendar

Tax Year 2025

2024

August
- Begin field work on new construction, field inspections, and partial completes
- Begin reviewing change detection pictometry and listing new/changed improvements
- Begin sales data collection process by mailing a monthly group of Sales Questionnaires

December
- Begin field work for Mobile Home Parks

2025

January
- Drive for Percent Complete on New Construction
- Completion of Mobile Home Parks

February
- Complete field work on all new construction, field inspections and partial complete
- Begin working accounts in Changefinder

January – April
- Review Real Renditions received

Tax Year 2026

2025

August
- Begin field work on new construction, field inspections, and partial completes
- Begin reviewing change detection pictometry and listing new/changed improvements
- Begin sales data collection process by mailing a monthly group of Sales Questionnaires

December
- Begin field work for Mobile Home Parks

2026

January
- Drive for Percent Complete on New Construction
- Completion of Mobile Home Parks

February
- Complete field work on all new construction, field inspections and partial complete
- Begin working accounts in Changefinder

January – April
- Review Real Renditions received
Tax Year 2027

2026

August
- Begin field work on new construction, field inspections, and partial completes
- Begin reviewing change detection pictometry and listing new/changed improvements
- Begin sales data collection process by mailing a monthly group of Sales Questionnaires

December
- Begin field work for Mobile Home Parks

2027

January
- Drive for Percent Complete on New Construction
- Completion of Mobile Home Parks

February
- Complete field work on all new construction, field inspections and partial complete
- Begin working accounts in Changefinder

January – April
- Review Real Renditions received

***See the Residential Appraisal Plan for specific areas by a 3-year cycle
Appendix D.3  Residential Modeling Appraisal Calendar

2025

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

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

2026

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

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

2027

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

February - March
- Model Calibration and Final Value Reviews; Sales Entry
Appendix D.3 Residential Modeling Appraisal Calendar

2023

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

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

2024

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

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

2025

August
- Begin monthly ratio studies by ISD; Sales Entry

September – December
- Neighborhood Review; Sales Entry

December – January
- Cost schedule review and updates; Sales Entry

February - March
- Model Calibration and Final Value Reviews; Sales Entry
## Appendix E  Texas Comptroller Important Events

This calendar is subject to change by action of the Texas Legislature.

### January

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appraisal district public information packet release.</td>
</tr>
<tr>
<td></td>
<td>Appraisal Review Board (ARB) training registration begins.</td>
</tr>
<tr>
<td></td>
<td>Methods and Assistance Program (MAP) final reports released for prior calendar year.</td>
</tr>
<tr>
<td></td>
<td>MAP referrals to the Texas Department of Licensing and Regulation of appraisal districts that failed to complete recommendations included in their final MAP report published two years prior.</td>
</tr>
<tr>
<td></td>
<td>MAP reviews begin for the current calendar year.</td>
</tr>
<tr>
<td></td>
<td>Operations survey sent to chief appraisers.</td>
</tr>
<tr>
<td>1</td>
<td>Chief Appraiser eligibility notification due.</td>
</tr>
<tr>
<td>31</td>
<td>Certification of preliminary School District Property Value Study (SDPVS) results.</td>
</tr>
</tbody>
</table>

### February

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ARB survey summary issued.</td>
</tr>
<tr>
<td></td>
<td>TLO training begins</td>
</tr>
<tr>
<td>1</td>
<td>Electronic Property Transaction Submission (EPTS) due.</td>
</tr>
<tr>
<td></td>
<td>Application period opens for local governments seeking disabled veteran assistance payments.</td>
</tr>
<tr>
<td>February-May</td>
<td>ARB training takes place each calendar year.</td>
</tr>
</tbody>
</table>

### March

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ARB training is available.</td>
</tr>
<tr>
<td></td>
<td>Publication of legal requirements for rendition statements and availability of forms.</td>
</tr>
<tr>
<td></td>
<td>SDPVS preliminary results protest deadline (not later than 40 days after certification of preliminary SDPVS results).</td>
</tr>
<tr>
<td>31</td>
<td>Operations survey data due.</td>
</tr>
</tbody>
</table>

### April

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Acceptance of Electronic Appraisal Roll Submission (EARS) test file submissions through June 1.</td>
</tr>
<tr>
<td></td>
<td>Request special district market and taxable values and no-new-revenue, voter-approval, M&amp;O and I&amp;S rates.</td>
</tr>
<tr>
<td>1</td>
<td>Deadline for qualified local governments to file applications seeking disabled veteran assistance payments.</td>
</tr>
</tbody>
</table>

### May

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Deadline for ARBs to adopt ARB hearing procedures; adopted hearing procedures must be submitted to PTAD within 15 days of adoption</td>
</tr>
<tr>
<td>Month</td>
<td>Event</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>June</td>
<td>Oil and Gas data submission requested.</td>
</tr>
<tr>
<td>1</td>
<td>Deadline for filing an EARS test file submission</td>
</tr>
<tr>
<td>July</td>
<td>Truth-in-taxation website, forms and videos updated</td>
</tr>
<tr>
<td>26</td>
<td>Railroad rolling stock values certified.</td>
</tr>
<tr>
<td>August</td>
<td>Utility Data Report requested.</td>
</tr>
</tbody>
</table>
| 1          | • EARS due for any appraisal district with fewer than 200,000 taxable parcel but more than 10,000 parcels, excluding Category G parcels.*  
|            | • EPTS due.                                                           |
|            | • Oil and Gas data submission due.                                    |
| On or about 15 | SDPVS final results certified to commissioner of education.         |
| September  | Utility Data Report due.                                             |
|            | • Farm and Ranch Survey released.                                    |
|            | • MAP Preliminary reports released to chief appraisers for current calendar year.|
|            | • Notification sent to appraisal district BOD if a school district's local value is found invalid in the final SDPVS. |
|            | • Notification and preliminary data request is sent to appraisal districts that will receive a Targeted Appraisal Review Program (TARP). |
| 1          | EARS due for any appraisal district with fewer than 10,000 or more than 200,000 taxable parcels, excluding Category G parcels.* |
| October    | Adjusted limit on gross receipts published.                          |
|            | • Farm and Ranch Survey due.                                         |
|            | • MAP review notice and data request for next calendar year sent.    |
|            | • Operations survey data posted.                                     |
| 15         | • TARP reviews begin for current cycle.                              |
|            | • Deadline for appraisal districts to submit Form 50-886-a, Tax Rate Submission Spreadsheet (XLSX) (required for all taxing units), with complete information for all taxing units. |
|            | • Deadline for all appraisal districts to submit all SDPVS required forms including certified freeze recaps and/or required backup documentation for all taxing units. |
| November   | Remaining data from appraisal districts due for final MAP reports for the current calendar year. |
| 1          | • Deadline for appraisal districts to provide a subsequent post-election submittal of Form 50-886-a, Tax Rate Submission Spreadsheet (XLSX), with final tax rates. |
| 15         | • Deadline for appraisal districts to provide subsequent applicable SDPVS required forms for all taxing units impacted by a tax rate election. |
December

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Final reports released for TARP</td>
</tr>
<tr>
<td>16</td>
<td>Electronic responses to Comptroller’s ARB survey due.</td>
</tr>
<tr>
<td>31</td>
<td>SDPVS pre-preliminary data release. (Clerical corrections from appraisal districts or school districts are due three weeks after release.)</td>
</tr>
</tbody>
</table>

- Biennial property tax report issued in even-numbered years.
- Comments and suggestions received by taxpayer liaison officers outside of the Comptroller’s ARB survey due.
- Statewide List of Tax Rates posted. (Tax Code Section 5.091)
- Annual report on Appraisal District Ratio Study report issued.

*After submission of an appraisal district’s EARS, the following forms and data must be submitted:

- **Form 50-253, Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled** (PDF)
- **Form 50-755, Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF)** (PDF)
- **Form 50-767, Report on Value Lost Because of Value Limitations under Tax Code Chapter 313** (PDF)
- **Form 50-851, Report on Value Lost in a School District Because of Deferred Taxes** (PDF)
- **Form 50-886-a, Tax Rate Submission Spreadsheet (required for all taxing units)** (XLSX)
### Appendix F

#### Fort Bend Central Appraisal District Budget

**2024-2025 Budget Summary**

<table>
<thead>
<tr>
<th>Budget Center</th>
<th>Budget Center Descriptions</th>
<th>Budget 2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.00</td>
<td>Staff Salaries</td>
<td>$13,552,515</td>
</tr>
<tr>
<td>200.00</td>
<td>Professional Services</td>
<td>$2,061,870</td>
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<tr>
<td>300.00</td>
<td>Data Processing Section</td>
<td>$1,808,855</td>
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<tr>
<td>400.00</td>
<td>Building &amp; Facilities Expenses</td>
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<tr>
<td>500.00</td>
<td>Office Supplies and Appraisal Materials</td>
<td>$168,814</td>
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<tr>
<td>600.00</td>
<td>Mapping Supplies, Services &amp; Contracts</td>
<td>$94,002</td>
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<tr>
<td>700.00</td>
<td>Reproduction &amp; Copy Expense</td>
<td>$174,898</td>
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<tr>
<td>800.00</td>
<td>Postage &amp; Mailing Expense</td>
<td>$547,195</td>
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<tr>
<td>900.00</td>
<td>Vehicle Mileage Expense</td>
<td>$52,000</td>
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<tr>
<td>1000.00</td>
<td>Training, Subscriptions, Per Diem, &amp; Dues</td>
<td>$490,310</td>
</tr>
<tr>
<td>1100.00</td>
<td>Bonding &amp; Board of Directors Expenses</td>
<td>$26,420</td>
</tr>
<tr>
<td>1200.00</td>
<td>Insurance &amp; Retirement Expenses</td>
<td>$5,494,793</td>
</tr>
<tr>
<td>1300.00</td>
<td>Capital Expenditures</td>
<td>$1,153,572</td>
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<tr>
<td>1400.00</td>
<td>Contingency Fund</td>
<td>$500,000</td>
</tr>
<tr>
<td>1500.00</td>
<td>Appraisal Review Board Expenses</td>
<td>$1,085,209</td>
</tr>
<tr>
<td></td>
<td><strong>TOTALS</strong></td>
<td><strong>$28,079,209</strong></td>
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</table>