COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

PATSY SCHULTZ, RTA TAX ASSESSOR/COLLECTOR FORT BEND COUNTY 1317 EUGENE HEIMANN CIR. RICHMOND, TX. 77469 (281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

May 19, 2010

Fort Bend County Commissioners' Court Attn: Judge Robert Hebert 301 Jackson Street, Ste 719 Richmond, TX 77469

RE: Adopting Fort Bend County 2010 Local Option Property Tax Exemptions

Attached is a worksheet which reflects the most current 2009 Property Tax Values as compared to the 2010 Preliminary Property Tax Values provided by the CAD.

You will notice an FYI concerning the state mandated exemptions. The 100% Disabled Veterans Exemption was new for 2009. This exemption is in addition to the Disabled Veterans Exemption mandated in prior years. This allows tax exemption of the entire value of the veterans' residence if they meet the criteria and therefore has a significant impact in determining the taxable value.

Also attached are the Assessment Roll Grand Totals for 2009 and 2010 (Preliminary) for the General Fund and Drainage as issued by CAD. I am including them in case you want to compare other categories.

Sincerely,

Patsy Schultz, RTA Tax Assessor/Collector

2010 LOCAL OPTION EXEMPTIONS

	GENERAL FUND	DRAINAGE
	Homestead Exemption Value # of Accounts	Homestead Exemption Value # of Accounts
2009 Supl12	5,206,028,513 133,207	5,206,028,513 133,207
2010 Prelim	5,288,584,475 134,372	5,288,584,4 75 134,372
IncreaselDecrease	82,555,962 1,165	82,555,962 1,165
	Over 65 Exempt Value # of Accounts	Over 65 Exempt Value # of Accounts
2009 Supl12	1,704,678,460 18,759	1,704,678,460 18,759
2010 Prelim	1,678,028,880 18,491	1,678,028,880 18,491
Increase/Decrease	-26,649,580 -268	-26,649,580 -268
	Disabled Person Exempt Value # of Accounts	Disabled Person Exempt Value # of Accounts
2009 Supl12	214,217,045 2,559	214,217,045 2,559
2010 Prelim	205,973,815 2,481	205,973,815 2,481
Increase/Decrease	-8,243,230 -78	-8,243,230 -78
	Assessed Val of Properties Eligible for Exemptions	Assessed Val of Properties Eligible for Exemptions
2009 Supl12	26,562,945,825	26,562,945,825
2010 Prelim	26,985,439,312	26,985,439,312
Increase/Decreas e	422,493,487	422,493,487

Homestead is 20% or 5,000 whichever is greater

Over 65 is 100,000 maximum

Disabled Person is 100,000 maximum

STATE MANDATED EXEMPTIONS

	GENERAL FUND		DRAINAGE		
	Disabled Veterans Exempt Value	# of Accounts	Disabled Veterans Exempt Value	# of Accounts	
2009 Supl12	72,036,166	2,081	72,036,166	2,081	
2010 Prelim	75,021,987	2,079	75,021,987	2,079	
Increase/Decrease	2,985,821	-2	2,985,821	-2	

FYI: The new for 2009 100% Disabled Veteran and Disabled Veteran exemptions are state mandated exemptions not local option exemptions, but do have a significant impact on total taxable value.

^{**}Eligible Taxpayers may have <u>either</u> "Over 65" or "Disabled Persons" exemption but <u>not both</u> Eligible Taxpayers receiving an "Over-65" or "Disabled Persons" exemption also receives the "Homestead" exemption.

Tax Year: 2009 As of: Supplement 12

G01 - Ft Bend Co Gen	Ç 1 <u>2</u>				Number	of Properties:	292949
_and - Homesite	(+)	\$7,156,704,170					
Land - Non Homesite	(+)	\$4,776,726,005					
Land - Ag Market	(+)	\$2,554,278,558					
Land - Timber Market	(+)	\$668,640					
Land - Exempt AgfTimber Market	(+)	\$0					
Total Land Market Value	(=)	\$14,488,377,373	(+)	\$14,488,377,373			
Improvements - Homesite	(+)	\$24,419,799,912					
Improvements - Non Homesite	(+)	\$9,119,135,933					
Total Improvements	(=)	\$33,538,935,845	(+)	\$33,538,935,845			
Other Totals							
Personal Property (16380)		\$4,444,914,698	(+)				
Minerals (14366)		\$290,324,750	(+)				
Autos (11951)		\$271,200,151	(+)				
Total Market Value			(=)			\$53.033.75	2.817
Total Homestead Cap Adjustment (11490)					(-)	\$241,2	54,038
Total Exempt Property (21564)					(-)	\$2,568,59	3,540
o Tota s							
Total Productivity Market (Non Exempt)	(+)	\$2,554,947,198					
Ag Use (8616)	(-)	\$74,481,750					
Timber Use (1)	(-)	\$127,360					
Total Productivity Loss	(≡)	\$2,480,338,088			(-)	\$2.480.33	38.088
Total Assessed					(=)	\$47,743,56	57 ,1 51
E ratio			(HS Assd	26,562,945,825)		
(HS) Homestead Local (133207)	(+)	\$5,206,028,513	1110 -	20,002,040,020	,		
		\$0				-	
JHS) Homes_te_ad_St_a_te_(_13_3_2_07_) (065) Over 65 Local (18759)	(+) (+)	\$1,704,678,460					
(065) Over 65 State (18759)	(+)	\$0					
(DP) Disabled Persons Local (2559)	(+)	\$214,217,045					
(OP) Disabled Persons State (2559)	(+)	\$0					
(OV) Disabled Vet (2081)	(+)	\$72,036,166					
(PRO) Prorated Exempt Property (418)	(+)	\$7,169,214					
(HB366) House Bill 366 (2339)	<u>(+)</u>	\$223,640					
(HT) Historical (16)	(+) —	\$13,131,881					
(PC) Pollution Control (13)	<u>+</u>	\$452,166,010					
(CHO) Community Housing Development (2)	(+)	\$16,775,960		_			
(AB) Abatement (57)	(+)	\$273,479,492					
(AUTO) Lease Vehicles Ex (7750)	(+)	\$203,265,134					
Total Exemptions	(=)	\$8,163,171,515			(-)	\$8,1_6_	3,_17_1,5~
Net Taxable (Before Freeze)	. ,				(=)	\$39,580,3	
•							

~ T:~SnO~: ~-	L:anb::-=e:e-1-	·/~10	11:0t				
G01 - Ft Bend Co Gen					Number	of Properties:	296089
L '1" Tota 5							
Land - Homesite	(+)	\$7,458,266,600					
Land Non Homesite	(+)	\$4,694,163,385					
Land - Ag Market	(+)	\$2,480,693,948					
Land - Timber Market	(+)	\$0					
Land - Exempt AdlTimber Market	(+)	SO					
Total Land Market Value	(=)	\$14,633,123,933	(+)	\$14,633,123,933			
Improvem nt Totals							
Improvements - Homesite	(+)	\$25,354,676,722					
Improvements - Non Homesite	(+)	\$9,926,848,840					
Total Improvements	(=)	\$35,281,525,562	(+)	\$35,281,525,562			
OtherTo Is							
Personal Property (16516)		\$4,387,789,816	(+)	\$4,387,789,816			
Minerals (14451)	_	\$462,060,250	(+)	\$462,060,250			
Autos (11832)		\$268,383,286	(+)	\$268,383,286			
Total Market Value			(=)	\$55,032,882,847		\$55,032.8	82 847
Total Homestead Cap Adjustment (1114	<u>49)</u>				(-)	\$199,2	95,898
Total Exempt Property (22365)					(-)	\$2,727,1	92,901
r oduct ± To as		•					
Total Productivity Market (Non Exempt)	(+)	\$2,480,693,948					
Ag Use (8453)	(-)	\$73,134,000					
Timber Use (0)	(-)	\$0			()	¢0.407.5	E0 049
Total Productivity Loss	(=)	\$2,407,559,948			(-)	\$2,407,5	
Total Assessed					(=)	\$49,698,8	34,100
Exemptions .			(HS Assd	26,985,439,312)		
(HS) Homestead Local (134372)	(+)	\$5,288,584,475					
(HS) Homestead State (134372)	<u>(+)</u>	<u>\$0</u>					
(065) Over 65 Local (18491)	<u>(+)</u>	\$1,678,028,880					
(065) Over 65 State (18491)	(+)	\$0					
(DP) Disabled Persons Local (2481)	(+)	\$205,973,815					
(DP) Disabled Persons State (2481)	(+)	\$0					
(DV) Disabled Vet (2079)	(+)	\$75,021,987					
(PRO) Prorated Exempt Property (25)	(+)	<u>\$218.537</u>					
(HB366) House Bill 366 (2115)	(+)	\$206,890					
(HT) Historical (11)	<u>(+)</u>	\$13,608,635					
(PC) Pollution Control (13)	<u>(+)</u>	\$438,905,960					
(CHD) Community Housing Development	<u>(2)</u> (+)	\$16,082,030					
(AB) Abatement (54)	(+)	\$270,096,330					
(AUTO) Lease Vehicles Ex (7718)	(+)	\$202,715,844					
Total Exemptions	(=)	\$8,189,443,383			(-)	\$8,189,	443,383
Net Taxable (Before Freeze)					(=)	\$41,509,3	390,717

		Totals Repo					
Tax Year: 2009 As of: Supple	ment 12				Number	of Properties: 292946	
land Iotais							
Land - Homesite	(+)	\$7,156,704,170					
Land - Non Homesite	(+)	\$4,776,726,005					
Land - Ag Market	(+)	\$2,554,278,558					
Land - Timber Market	(+)	\$668,640					
Land - Exempt AofTimber Market	(+)	\$0					
Total Land Market Value	(=)	\$14,488,377,373	(+)	\$14,488,377,373			
Improvement Totals							
Improvements - Homesite	(+)	\$24,419,799,912					
improvements - Non Homesite	(+)	\$9,119,135,933					
Total Improvements	(=)	\$33,538,935,845	(+)	\$33,538,935,845			
Other Totals							
Personal Property (16377)		\$4,435,178,683	(+)	\$4,435,178,683			
Minerals (14366)		\$290,324,750	(+)	\$290,324,750			
<u>Autos (11951)</u>		\$271,200,151	(+)	\$271,200,151			
Total Market Value			(=)	\$53,024,016,802		\$53,024,016,802	
Total Homestead Cap Adjustment (11490)					(-)	\$241,254,038	
Total Exempt Property (21564)					(-)	\$2,568,593,540	
Productivity Iota s							
Total Productivity Market (Non Exempt)	(+)	\$2,554,947,198					
Ag Use (8616)	(-)	\$74,481,750					
Timber Use (1)	(-)	\$127,360					
Total Productivity Loss	(=)	\$2,480,338,088			(-)	\$2,480,338,088	
Total Assessed					(=)	\$47,733,831,136	
ExeMptions			(HS Assd	26,562,945,825)		
(HS) Homestead Local (133207)	<u>(+)</u>	\$5,206,028,513					
(HS) Homestead State (133207)	(+)	\$0					
(065) Over 65 Local (18759)	(+)	<u>\$1.704.678.460</u>					
(065) Over 65 State (18759)	(+)	\$0					
(DP) Disabled Persons Local (2559)	<u>(+)</u>	\$214,217,04_5				-	
(DP) Disabled Persons State (2559)	(+)	\$0					
(DV) Disabled Vet (2081)	<u>(+)</u>	\$72,036,166					
(PRO) Prorated Exempt Property (418)	<u>(+)</u>	\$7,169,214					
(HB366) House Bill 366 (2342)	(+)	\$230,600					
(HT) <u>Historical</u> (16)	<u>(+)</u>	_\$13_,1_3_1_88	11	-			
(FP) Freeport (86)	⁽⁺⁾	\$607,422,130		~			
(CHD) Community Housing Development (2)	_(+)	~ 1_6,_77_5,96	_0	_			
(AB) Abatement (57)	<u>(+)</u>	\$2734_79_,4_	9_2			-	
(PC) Pollution Control (13)	(+)	\$452,166,010					
(AUTO) Lease Vehicles Ex (7750)	<u>(+)</u>	\$203,265,134					
Total Exemptions	(- 7)	<u>\$8</u> ,7_70_,_6_00_	_,_60_5_		<u>₹</u>	\$8,770,600,605	
Net Taxable (Before Freeze)					(=)	\$38,963,230,531	

Assessment Roll Grand Totals Report

Tax Year: 2010 As of: Preliminar	y Table	Generated: 4/17/	2010 11:0E		Number	of Properties:	296086
La'1d Io							
Land - Homesite	(+)	\$7,458,266,600					
Land - Non Homesite	(+)	\$4,694,163,385					
Land - Ag Market	(+)	\$2,480,693,948					
Land - Timber Market	(+)	\$0					
Land - Exempt Agffimher Market	(+)	\$0					
Total Land Market Value	(=)	\$14,633,123,933	(+)	\$14,633,123,933			
Improvements - Homesite	(+)	\$25,354,676,722					
Improvements - Non Homesite	(+)	\$9,926,848,840					
Total Improvements	(=)	\$35,281,525,562	(+)	\$35,281,525,562			
Othe Tot							
Personal Property (16513)		\$4,378,053,801	(+)	\$4,378,053,801			
Minerals (14451)		\$462,060,250	(+)	\$462,060,250			
Autos (11832)		\$268,383,286	(+)	\$2 <u>68,3</u> 83,286			
Total Market Value			(=)	\$55,023,146,832		\$55,023,14	
Total Homestead Cap Adjustment (11149)					(-)	\$199,29	95,898
Total Exempt Property (22365)					(-)	\$2,727,19	92,901
Product vity Total							
Total Productivity Market (Non Exempt)	(+)	\$2,480,693,948					
Ag Use (8453)	(-)	\$73,134,000					
Timber Use (0)	(-)	\$0					
Total Productivity Loss	(=)	\$2,407,559,948			(-)	\$2,407.55	59.948
Total Assessed					(≐)	\$49,689,09	98,085
E e			(HS Assd	26,985,439,312)		
(HS) Homestead Local (134372)	<u>(+)</u>	\$5,288,584,475					
(HS) Homestead State (134372)	(+)	\$0					
(065) Over 65 Local (18491)	(+)	\$1.678.028.880					
(065) Over 65 State (18491)	(+)	\$0					
(DP) Disabled Persons Local (2481)	(+)	\$205,973,815					
(DP) Disabled Persons State (2481)	(+)	\$0					
(DV) Disabled Vet (2079)	(+)	\$75,021,987					
(PRO) Prorated Exempt Property (25)	(+)	\$218,537					
(HB366) House Bill 366 (2115)	(+)	\$206,890					
(HT) Historical (11)	(+)	\$13,608,635					
(FP) Freeport (24)	(+)	\$70,034,109					
(CHD) Community Housing Development (2)	(+)	\$16,082,030					
(AB) Abatement (54)	<u>(+)</u>	\$270,096,330					
(PC) Pollution Control (13)	(+)	\$438,905,960					
(AUTO) Lease Vehicles Ex (7718)	(+)	\$202,715,844					
Total Exemptions	(=)	\$8,259,477,492			(-)	\$8,259,4	77,492