

CONSIDERATION OF 2018 LOCAL OPTION EXEMPTIONS FOR GENERAL FUND AND DRAINAGE

	2018 Preliminary Values as of 04/12/2018	2017 Certified Values as of Supl 6 04/17/2017	04/12/ 2018 Preliminary Values minus 04/17/2017 2017 Certified Values
Value loss for Homestead Exemption	\$ 9,132,035,952	\$ 9,242,085,819	\$ (110,049,867)
Number of Accounts	161,400	165,673	(4,273)
Value loss for Over 65 Exemption	\$ 3,411,746,002	\$ 3,448,629,626	\$ (36,883,624)
Number of Accounts	36,044	36,623	(579)
Value loss for Disabled Persons Exemption	\$ 223,718,206	\$ 238,250,992	\$ (14,532,786)
Number of Accounts	2,573	2,705	(132)

2017 Existing Local Option Exemptions are:

* Homestead Exemption is 20% or \$5,000 (whichever is greater) off assessed value. Set by law Section 11.13(n)

**Over 65 / Disabled Persons Exemption is a maximum of \$100,000 off assessed value. Taxpayers can have an Over 65 OR Disabled Person exemption but not both.

*** Local Option Exemptions are established by governing body Section 11.13 (d-1)

Certification of Preliminary Estimate of Taxable Value

The Texas Tax Code under § 26.01 Submission of Rolls to Taxing Units added section e and f to the code effective September 1, 2009.

(e) Except as provided by Subsection (f), not later than April 30, the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser shall assist each county, municipality, and school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.

(f) Subsection (e) does not apply to a county or municipality that notifies the chief appraiser that the county or municipality elects not to receive the estimate or assistance described by that subsection.

The Certification of the Preliminary Value is very questionable at this time do to a number of issues. The rendition deadline is April 1 but the tax code provides for a 30 day extension on filing the rendition. Income information for the commercial sector will not be provided before May 1. Notices have just been mailed which starts the protest process. There are new commercial Improvement which at the time totals were generated have not been entered. These will be entered and noticed which will be included on the certified roll. Based on this information, I again state the accuracy of the preliminary taxable value estimate as being very questionable.

I, the undersigned, the duly selected, Chief Appraiser of Fort Bend Central Appraisal District, do hereby certify that to the best of my knowledge and belief, the following is the "Preliminary Taxable Value" statement as of April 11 for the tax year 2018 within the jurisdiction of:

D01 FT BEND CO DRNG

Number Of Properties	<u>355,719</u>
Total Market Value	<u>\$92,712,961,158</u>
Total Assessed Value	<u>\$84,224,609,031</u>
Net Taxable Value	<u>\$69,665,628,503</u>

** (This value is subject to change through the review process.)**

(2018 value is estimated to be certified on July 20, 2018)

Witness my hand, this 13th day of April, 2018.



Glen T. Whitehead, RPA
Chief Appraiser

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2018 As of: Preliminary Table Generated: 4/11/2018 6:52:37 AM
D01 - Ft Bend Drainage

Number of Properties: 355719

Land Totals

Land - Homesite	(+)	\$11,389,212,444		
Land - Non Homesite	(+)	\$7,192,032,938		
Land - Ag Market	(+)	\$2,726,676,834		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$21,307,922,216	(+)	\$21,307,922,216

Improvement Totals

Improvements - Homesite	(+)	\$50,029,144,352		
Improvements - Non Homesite	(+)	\$14,845,370,172		
Total Improvements	(=)	\$64,874,514,524	(+)	\$64,874,514,524

Other Totals

Personal Property (21798)		\$5,986,843,391	(+)	\$5,986,843,391
Minerals (13061)		\$64,544,810	(+)	\$64,544,810
Autos (4439)		\$479,136,217	(+)	\$479,136,217
Total Market Value			(=)	\$92,712,961,158
Total Homestead Cap Adjustment (27374)				(-) \$569,928,242
Total Exempt Property (31349)				(-) \$5,261,323,747

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,726,676,834		
Ag Use (7969)	(-)	\$69,576,696		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,657,100,138		(-) \$2,657,100,138
Total Assessed				(=) \$84,224,609,031

Exemptions

(HS Assd 46,344,455,585)

(HS) Homestead Local (161400)	(+)	\$9,132,035,952		
(HS) Homestead State (161400)	(+)	\$0		
(O65) Over 65 Local (36044)	(+)	\$3,411,746,002		
(O65) Over 65 State (36044)	(+)	\$0		
(DP) Disabled Persons Local (2573)	(+)	\$223,718,206		
(DP) Disabled Persons State (2573)	(+)	\$0		
(DV) Disabled Vet (2464)	(+)	\$24,764,964		
(DVX/MAS) Disabled Vet 100% (1232)	(+)	\$312,905,296		
(CDV) Charity Donated DV (1)	(+)	\$186,669		
(PRO) Prorated Exempt Property (62)	(+)	\$1,752,029		
(PC) Pollution Control (28)	(+)	\$686,418,456		
(SOL) Solar (11)	(+)	\$348,320		
(AUTO) Lease Vehicles Ex (853)	(+)	\$399,689,427		
(HB366) House Bill 366 (2344)	(+)	\$216,830		
(AB) Abatement (37)	(+)	\$365,198,376		
(FTZ) Foreign Trade Zone (1)	(+)	\$1		
Total Exemptions	(=)	\$14,558,980,528		(-) \$14,558,980,528
Net Taxable (Before Freeze)				(=) \$69,665,628,503

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2017 As of: Supplement 6

D01 - Ft Bend Drainage (ARB Approved Totals)

Number of Properties: 348783

Land Totals

Land - Homesite	(+)	\$10,923,529,265		
Land - Non Homesite	(+)	\$6,145,307,658		
Land - Ag Market	(+)	\$2,722,421,873		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$19,791,258,796	(+)	\$19,791,258,796

Improvement Totals

Improvements - Homesite	(+)	\$47,561,415,237		
Improvements - Non Homesite	(+)	\$12,850,533,247		
Total Improvements	(=)	\$60,411,948,484	(+)	\$60,411,948,484

Other Totals

Personal Property (21471)		\$5,875,099,167	(+)	\$5,875,099,167
Minerals (13050)		\$64,543,340	(+)	\$64,543,340
Autos (4431)		\$509,506,558	(+)	\$509,506,558
Total Market Value			(=)	\$86,652,356,345
Total Homestead Cap Adjustment (31378)				(-) \$481,007,943
Total Exempt Property (30264)				(-) \$5,019,112,450

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,722,421,873		
Ag Use (8603)	(-)	\$71,974,056		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,650,447,817		(-) \$2,650,447,817
Total Assessed				(=) \$78,501,788,135

Exemptions

(HS Assd 46,936,831,797)

(HS) Homestead Local (165673)	(+)	\$9,242,085,819		
(HS) Homestead State (165673)	(+)	\$0		
(O65) Over 65 Local (36623)	(+)	\$3,448,629,626		
(O65) Over 65 State (36623)	(+)	\$0		
(DP) Disabled Persons Local (2705)	(+)	\$238,250,992		
(DP) Disabled Persons State (2705)	(+)	\$0		
(DV) Disabled Vet (2542)	(+)	\$25,492,521		
(DVX/MAS) Disabled Vet 100% (1292)	(+)	\$299,906,163		
(CDV) Charity Donated DV (1)	(+)	\$191,439		
(PRO) Prorated Exempt Property (646)	(+)	\$15,467,276		
(SOL) Solar (12)	(+)	\$389,620		
(PC) Pollution Control (27)	(+)	\$686,092,706		
(FTZ) Foreign Trade Zone (1)	(+)	\$14,079,180		
(AB) Abatement (43)	(+)	\$382,084,086		
(AUTO) Lease Vehicles Ex (900)	(+)	\$435,552,556		
(DSSTR) Disaster Exemption (8)	(+)	\$296,933		
(HT) Historical (8)	(+)	\$14,052,017		
(FP) Freeport (131)	(+)	\$454,517,159		
(HB366) House Bill 366 (2389)	(+)	\$222,690		
Total Exemptions	(=)	\$15,257,310,783		(-) \$15,257,310,783

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2017 As of: Supplement 6

Net Taxable (Before Freeze)	(=)	\$63,244,477,352
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Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2017 As of: Supplement 6

D01 - Ft Bend Drainage (Under ARB Review Totals)

Number of Properties: 5

Land Totals

Land - Homesite	(+)	\$0		
Land - Non Homesite	(+)	\$10		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$10	(+)	\$10

Improvement Totals

Improvements - Homesite	(+)	\$0		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$0	(+)	\$0

Other Totals

Personal Property (4)		\$57,410	(+)	\$57,410
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$57,420
Total Homestead Cap Adjustment (0)				(-) \$0
Total Exempt Property (0)				(-) \$0

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0		(-) \$0
Total Assessed				(=) \$57,420

Exemptions

			(HS Assd	0)
Total Exemptions	(=)	\$0		(-) \$0
Net Taxable (Before Freeze)				(=) \$57,420