

CONSIDERATION OF 2019 LOCAL OPTION EXEMPTIONS FOR GENERAL FUND AND DRAINAGE

	2019 Preliminary Values as of 04/04/2019	2018 Certified Values as of Supl 8 03/19/2019	2019 Preliminary Values as of 04/04/2019 minus 2018 Certified Values as of 03/19/2019
Value loss for Homestead Exemption	\$ 9,602,100,752	\$ 9,571,599,433	\$ 30,501,319
Number of Accounts	165,598	169,478	(3,880)
Value loss for Over 65 Exemption	\$ 3,684,035,826	\$ 3,727,388,903	\$ (43,353,077)
Number of Accounts	38,782	39,386	(604)
Value loss for Disabled Persons Exemption	\$ 240,561,358	\$ 248,339,824	\$ (7,778,466)
Number of Accounts	2,666	2,784	(118)

2018 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 1st 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 10 for the tax year 2019 within the jurisdiction of:

(G01) FT BEND CO GEN FUND

Number Of Properties	<u>366,468</u>
Total Market Value	<u>\$97,769,064,840</u>
Total Assessed Value	<u>\$89,065,638,707</u>
Net Taxable Value	<u>\$73,602,099,038</u>

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

(2019 value is estimated to be certified on July 20, 2019)

Witness my hand, this 10th day of April, 2019.



Glen T. Whitehead, RPA
Chief Appraiser

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2019 As of: Preliminary Table Generated: 4/1/2019 10:14:10 PM
G01 - Ft Bend Co Gen

Number of Properties: 366468

Land Totals

Land - Homesite	(+)	\$11,975,373,583		
Land - Non Homesite	(+)	\$7,770,484,365		
Land - Ag Market	(+)	\$2,699,324,851		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$22,445,182,799	(+)	\$22,445,182,799

Improvement Totals

Improvements - Homesite	(+)	\$52,788,282,621		
Improvements - Non Homesite	(+)	\$15,630,649,592		
Total Improvements	(=)	\$68,418,932,213	(+)	\$68,418,932,213

Other Totals

Personal Property (22364)		\$6,247,530,395	(+)	\$6,247,530,395
Minerals (12580)		\$72,293,840	(+)	\$72,293,840
Autos (4780)		\$585,125,593	(+)	\$585,125,593
Total Market Value			(=)	\$97,769,064,840
Total Homestead Cap Adjustment (25289)				(-) \$517,919,756
Total Exempt Property (32654)				(-) \$5,555,200,702

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,699,324,851		
Ag Use (7595)	(-)	\$69,019,176		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,630,305,675		(-) \$2,630,305,675
Total Assessed				(=) \$89,065,638,707

Exemptions

(HS Assd 48,686,746,782)

(HS) Homestead Local (165598)	(+)	\$9,602,100,752		
(HS) Homestead State (165598)	(+)	\$0		
(O65) Over 65 Local (38782)	(+)	\$3,684,035,826		
(O65) Over 65 State (38782)	(+)	\$0		
(DP) Disabled Persons Local (2666)	(+)	\$240,561,358		
(DP) Disabled Persons State (2666)	(+)	\$0		
(DV) Disabled Vet (2660)	(+)	\$26,894,814		
(DVX/MAS) Disabled Vet 100% (1450)	(+)	\$389,763,887		
(CDV) Charity Donated DV (1)	(+)	\$200,826		
(FRSS) First Responder Surviving Spouse (3)	(+)	\$690,130		
(PRO) Prorated Exempt Property (79)	(+)	\$1,650,920		
(PC) Pollution Control (36)	(+)	\$669,814,159		
(SOL) Solar (29)	(+)	\$905,930		
(AUTO) Lease Vehicles Ex (963)	(+)	\$489,225,586		
(HT) Historical (5)	(+)	\$13,553,645		
(HB366) House Bill 366 (2578)	(+)	\$222,250		
(AB) Abatement (36)	(+)	\$343,919,586		
Total Exemptions	(=)	\$15,463,539,669		(-) \$15,463,539,669
Net Taxable (Before Freeze)				(=) \$73,602,099,038

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2018 As of: Supplement 8

G01 - Ft Bend Co Gen (ARB Approved Totals)

Number of Properties: 359660

Land Totals

Land - Homesite	(+)	\$11,566,248,103		
Land - Non Homesite	(+)	\$6,726,816,881		
Land - Ag Market	(+)	\$2,876,557,984		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$21,169,622,968	(+)	\$21,169,622,968

Improvement Totals

Improvements - Homesite	(+)	\$49,917,321,850		
Improvements - Non Homesite	(+)	\$12,777,452,759		
Total Improvements	(=)	\$62,694,774,609	(+)	\$62,694,774,609

Other Totals

Personal Property (21886)		\$6,075,956,955	(+)	\$6,075,956,955
Minerals (13136)		\$72,278,190	(+)	\$72,278,190
Autos (4769)		\$583,997,833	(+)	\$583,997,833
Total Market Value			(=)	\$90,596,630,555
Total Homestead Cap Adjustment (24511)				(-) \$481,211,183
Total Exempt Property (31629)				(-) \$5,282,867,003

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,876,557,984		
Ag Use (8502)	(-)	\$72,480,336		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,804,077,648		(-) \$2,804,077,648
Total Assessed				(=) \$82,028,474,721

Exemptions

(HS Assd 48,585,196,019)

(HS) Homestead Local (169478)	(+)	\$9,571,599,433		
(HS) Homestead State (169478)	(+)	\$0		
(O65) Over 65 Local (39386)	(+)	\$3,727,388,903		
(O65) Over 65 State (39386)	(+)	\$0		
(DP) Disabled Persons Local (2784)	(+)	\$248,339,824		
(DP) Disabled Persons State (2784)	(+)	\$0		
(DV) Disabled Vet (2641)	(+)	\$26,664,609		
(DVX/MAS) Disabled Vet 100% (1511)	(+)	\$357,504,113		
(CDV) Charity Donated DV (1)	(+)	\$186,669		
(FRSS) First Responder Surviving Spouse (3)	(+)	\$718,820		
(PRO) Prorated Exempt Property (621)	(+)	\$9,672,187		
(PC) Pollution Control (33)	(+)	\$664,897,620		
(SOL) Solar (32)	(+)	\$750,390		
(AUTO) Lease Vehicles Ex (976)	(+)	\$489,536,426		
(HT) Historical (8)	(+)	\$14,014,099		
(HB366) House Bill 366 (2354)	(+)	\$212,300		
(AB) Abatement (39)	(+)	\$360,275,421		
(FTZ) Foreign Trade Zone (1)	(+)	\$10,166,620		
Total Exemptions	(=)	\$15,481,927,434		(-) \$15,481,927,434
Net Taxable (Before Freeze)				(=) \$66,546,547,287

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2018 As of: Supplement 8

G01 - Ft Bend Co Gen (Under ARB Review Totals)

Number of Properties: 31

Land Totals

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

Improvement Totals

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

Other Totals

Personal Property (27)		\$4,651,480	(+)	\$4,651,480
Minerals (0)		\$0	(+)	\$0
Autos (4)		\$81,570	(+)	\$81,570
Total Market Value			(=)	\$4,733,050
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				(=) \$4,733,050

Exemptions

			(HS Assd	0)
Total Exemptions	(=)	\$0		(-) \$0
Net Taxable (Before Freeze)				(=) \$4,733,050