

FORT BEND COUNTY

TAX REINVESTMENT ZONE NO. ONE

**PRELIMINARY PROJECT PLAN
AND REINVESTMENT ZONE FINANCING PLAN**

, 2022

Fort Bend County Tax Increment Reinvestment Zone Number One
Fort Bend County, Texas
Preliminary Project Plan

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**FORT BEND COUNTY TAX INCREMENT REINVESTMENT ZONE NUMBER ONE
FORT BEND COUNTY, TEXAS
PRELIMINARY PROJECT PLAN**

SECTION 1 - INTRODUCTION

(A) Background

A tax increment reinvestment zone (TIRZ) is a financing tool enabled by the Texas Legislature with the adoption of Chapter 311 of the Texas Tax Code to assist cities and Counties in developing or redeveloping blighted and substandard areas within their boundaries. Counties may create a TIRZ where conditions exist that substantially impair an area's sound growth and where development or redevelopment is not likely to occur but for public infrastructure enhancements financed by the TIRZ.

Upon creation of the TIRZ, the total appraised value of real property located within its boundaries is established for the year in which it was created. This is known as the base value. As new development occurs in the TIRZ due to the provision of new infrastructure, the value of real property increases.

This additional value above the base is known as the increment. It is set aside to finance infrastructure improvements within the TIRZ.

During the life of the TIRZ, the County collects tax revenue on the base value of the TIRZ. When the TIRZ is dissolved, the County also collects tax revenue on the incremental value created by new development.

Prior to creation of a TIRZ, the statute requires preparation of a Preliminary Project Plan and Reinvestment Zone Financing Plan. This document details the specific projects proposed to address existing conditions in the area as well as the method and means to finance them. After the TIRZ has been created, the TIRZ board of directors finalizes the Project Plan and Reinvestment Zone Financing Plan and forwards the same to the jurisdictional governing body (e.g. commissioners' court), for final approval as required by statute. That plan governs where tax increment revenue can be used to develop the Zone.

The November 2, 2021 Texas election included constitutional amendments, one of which, Proposition 2, authorized a county to finance the development or redevelopment of transportation or infrastructure in unproductive, underdeveloped or blighted areas in the County. The proposition passed with 63% of the vote. Previously, only municipalities could designate a TIRZ, with counties able to participate in such an entity. The recent constitutional amendment now permits counties, such as Fort Bend County, to designate a TIRZ on its own.

(B) Purpose

The purpose of Fort Bend County TIRZ is for Fort Bend County to finance needed improvements and infrastructure using captured appraised value of taxable real property within the TIRZ boundaries. These improvements can include drainage and detention projects, parks and trails, roadway improvements and public infrastructure including libraries, community centers and police stations.

Tax Increment Reinvestment Zone Number One, Fort Bend County, Texas (the "Zone") would consist of an approximately 4,050-acre tract and is generally bounded by FM 2218 to the north, FM 2977 to the south, Pleak Road on the west and north of Dry Creek to the east. It is in Fort Bend County, Texas (the "County") and within the extraterritorial jurisdiction of the Cities of Rosenberg, Pleak and Fairchilds (the "Cities"). Boundaries to the Zone are included in **Exhibit A**. While the site holds great potential due to its location, it lacks the infrastructure necessary to support development. As such, the site will not be developed to its full potential but for the creation of a TIRZ.

The Zone is proposed to supplement infrastructure costs to promote the development of primarily single-family residential development. The Zone's projected costs are primarily related to the infrastructure, detention, and drainage facilities required for this development. The public improvements proposed in this plan would convey a direct benefit to the Cities and the County both in terms of quality regional growth and significant increases in ad valorem values and tax revenue.

Sound public and fiscal policy dictate that taxing entities should seek to maximize their tax base to provide efficient and cost-effective services to their constituents. With its priorities outlined and its criteria for supporting quality new and redevelopment projects defined in this Project Plan, the County, by participating in the Zone at 75% of its ad valorem taxes collected from this area for the duration of the Zone (30 years), is poised to implement a strategy for maximizing its tax base to the benefit of existing and future citizens.

Without the creation of the Zone and the participation of the County, the significant private and public financial investment required to bring about the quality of development envisioned will not be economically feasible in the foreseeable future.

Fort Bend County Municipal Utility District No. 162 (the "District"), is actively developing within the proposed Zone, and is seeking to partner with the County to provide the regional detention, drainage, and park projects necessary to provide for the highest and best use of the Zone. To fund the regional projects, a private developer, the District, and/or the Zone will advance or cause to be advanced any necessary funding. The Zone will be used to reimburse and/or fund those

improvements that provide general benefit to the community, specifically including the needed public improvements to serve this large area of the County. The District will be used to reimburse or finance project-specific public improvements.

The respective powers, relationship obligations, roles and responsibilities of the District, the Zone, the private developers, and the County will be detailed in several contractual agreements and Interlocal agreements to document the levels of participation by the County and the administration of this Project Plan. The terms, conditions, and procedures for the sale of debt and reimbursement of developer advances will be set forth in development financing and reimbursement agreements.

Should the County, by change in law or through a successful challenge of its legal authority to institute and implement the TIRZ, be prohibited from proceeding with the TIRZ over any portion of the Zone, this Project Plan shall automatically terminate as to that portion of the Zone upon such time. With regards to the implementation and financing of the Projects as described in this Project Plan, the County shall utilize an agreement with the District via Chapter 381 of the Local Government Code to accomplish the same purpose.

SECTION 2 – PROJECT PLAN

This Project Plan and Reinvestment Zone Financing Plan (“The Plan”) has been prepared in accordance with the requirements of Chapter 311.011 of the Texas Tax Code and outlines the improvements to be funded and implemented by the TIRZ. Working in conjunction with the District, the Zone will provide the financing and management tools to construct infrastructure and other public improvements needed to encourage the sound growth of development.

Benefits to local taxing jurisdictions and taxpayers and furtherance of the County’s goals to be accomplished by the Zone include the following:

- Transform and grow current under productive tax base
- Improve housing opportunities
- Provide and upgrade regional infrastructure to support growth and promote the health, safety, and welfare of County residents

(A) **Location and Boundaries**

The Zone will encompass the boundaries of FBCMUD No. 162 and will contain approximately 4,075 acres. FBCMUD No. 162 is located in west Fort Bend County entirely in the extra-territorial jurisdiction of the City of Rosenberg, approximately two miles southeast of the Central Business District of Rosenberg. The District is predominately bound on the north by Koeblen Road with 10.5 acres north of Koeblen Road, predominately bound on the south by Hand Road, the west is bound by acreage and the east is bound FM 2977/Minnonite Road with a 136.997-acre tract on the east side of FM 2977. See **Exhibit A** for a map of the Zone and District.

(B) **Existing and Proposed Land Use**

The existing land use is single-family development and a Lamar Consolidated Independent School District (LCISD) middle school and high school. Proposed land use in the undeveloped areas of the Zone includes additional single-family development, a gas station, a LCISD agricultural facility, a LCISD elementary school, multi-family development and regional parks and detention. See **Exhibit B** for a master plan map of proposed land use including renderings of proposed projects.

There are no City zoning guidelines within FBCMUD No. 162 and the Zone will follow the architectural guidelines implemented by FBCMUD No. 162. See **Exhibit C** for build-out projections within the Zone. No changes to any ordinances, including development ordinances or building codes, are required to implement this Plan.

See **Exhibit F** for a list of the parcels that are to be included in the Zone.

(C) **Estimated Non-project Costs**

There are no non-project costs associated with this project plan. Projects not funded by the Zone will be financed by either private developers or FBCMUD No. 162.

(D) **Relocation of Residents**

No relocation is contemplated by this Plan. Proposed future development is on uninhabited land.

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SECTION 3 – FINANCING PLAN

The Zone will provide funding for public improvements, infrastructure, and facilities in support of a distinctive development. The infrastructure will provide necessary services for future growth opening further opportunities. The comprehensive and long-term nature of the project will promote stability, and sustainable opportunities in an area that is currently undervalued and underutilized.

(A) Estimated Project Costs

The Zone, District, and private developers will make every effort to ensure that all Zone expenses are reasonable; however, it is understood that time and circumstance may cause costs of individual projects to rise or fall, and that the costs outlined in this plan are estimates expressed in year 2022 dollars. As such, expense line items may, over time, be adjusted to reflect actual costs. Additionally, the Board of Directors may reallocate expenditures from one line item to another. Each public project is subject to the oversight of the Zone board and the County. This oversight will consist of an advance review of the appropriateness, timing, scale and scope of all public projects. It will ensure that all applicable public bidding requirements are met, and that an auditor will review all project costs before any are eligible for reimbursement. A list describing the estimated project costs of the zone, including administrative, non-construction expenses is included below.

Construction Costs	
Powerline Road	\$ 23,000,000
Library	\$ 7,000,000
Community Center	\$ 6,000,000
Regional Detention	\$ 12,000,000
Lateral II B 7 Channel Improvements	\$ 5,000,000
Lateral II B 9 Channel Improvements	\$ 35,000,000
Trails	\$ 6,000,000
Parks	\$ 6,000,000
Sub-Total Construction Costs	\$ 100,000,000
Non- Construction Costs	
Legal Fees	\$ 3,000,000
Financial Advisory Fees	\$ 2,000,000
Engineering Fees	\$ 11,000,000
Administration Fees	\$ 2,000,000
Sub-Total Construction Costs	\$ 18,000,000
GRAND TOTAL	\$ 118,000,000

In addition to the projects described in the table above, the following categories established in Section 311.002 (1) of the Texas Tax Code as eligible project costs will be considered eligible project costs. The Zone will fund project costs at the discretion and approval of the Board of Directors of the Zone. And, when appropriate and practicable, the Zone will consider financing other projects, such as:

- Capital Expenses related to demolition, environmental abatement, and remediation including site work and fill, necessary to prepare sites and existing structures for new use.
- Land Costs associated with property formally conveyed to the public in conjunction with the implementation of projects otherwise eligible for reimbursement, may also be eligible for reimbursement. The County, District, and the Zone shall establish procedures for determining the appropriateness and eligibility of any such costs based on Municipal Utility District rules for reimbursement.
- Matching Funds may be contributed in support of local, state, federal or other capital improvements programs that benefit the project and the region.
- Streetscape, Gateways, Parks, and Community Facilities that enhance or serve the existing and future development. These may include, but are not limited to, lighting, walks, landscaping and related street furniture, greenbelts and paths, trails, parks, outdoor pavilions, non-profit community and arts space, and recreational/sports facilities.
- Professional Fees incurred for architectural, planning, engineering, legal, landscape architecture, financial, marketing, public relations, management, leasing, bookkeeping, tax role verification, environmental, archaeological, and other services and advice necessary to the project.
- Financing Costs related to developer's interest and financing interest, legal fees, underwriter's fees, brokerage charges, transfer or placement charges, premium and fees paid for loans, credit enhancement fees, notes, bonds or other instruments of credit issued to pay for project costs.
- Operational Expenses as may be necessary to provide for the proper administration of the Zone over its life.
- Organizational Costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing and organizing the creation of the Zone, and the cost of implementing the Project Plan for the Zone.

(B) Public Improvements to be Financed

See **Exhibit B** for location of improvements within the Zone.

(C) Economic Feasibility

The plan is economically feasible, and an economic feasibility study is included in Exhibit D.

(D) Bonded Indebtedness

The estimated amount of bonded indebtedness to be incurred is \$31,860,000.

(E) Schedule of Monetary Obligations

See **Exhibit E** for cash flow and debt service schedules.

(F) Financing

The methods of financing all estimated project costs and the expected sources of revenue to finance or pay project costs is through FBCTIRZ No. 1 funds, FBCMUD No. 162 funds, County funds and private developers. The percentage of tax increment to be derived from the property taxes of each taxing unit anticipated to contribute tax increment to the zone that levies taxes on real property in the zone is 75%.

(G) Current Total Appraised Value

The current total appraised value of taxable real property in FBCTIRZ No. 1 is \$219,794,466

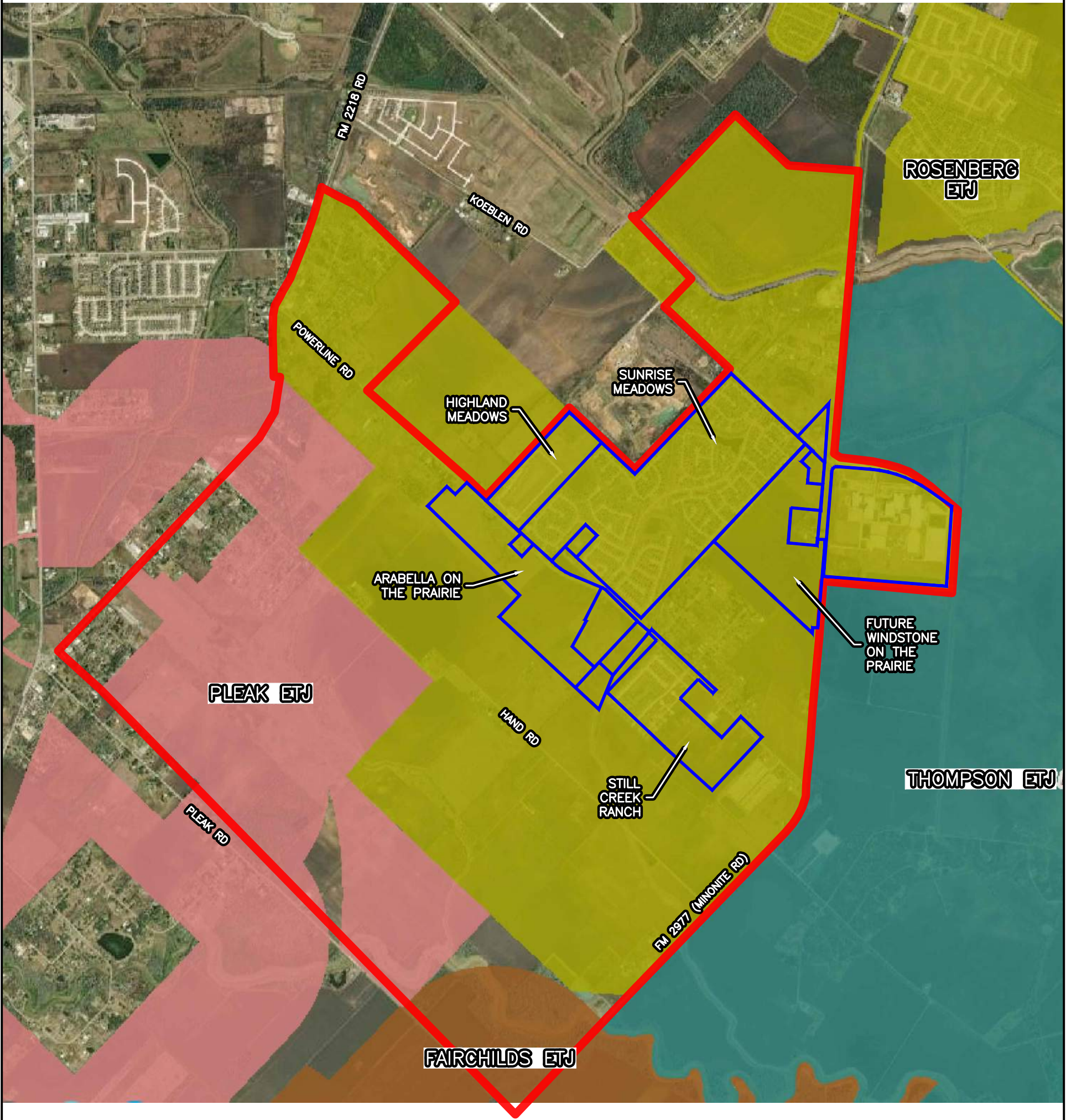
(H) Estimated Captured Appraised Value

The estimated captured appraised value of the zone during each year of its existence is further described on Exhibit D.

(I) Duration of Zone. FBCTIRZ No. 1 will terminate on January 1, 2053. FBCTIRZ No. 1 may terminate at an earlier time designated by subsequent order, or at such time, subsequent to any FBCTIRZ No. 1 contractual obligations, if any, that all contractual obligations have been paid in full and any bonds issued by FBCMUD No. 162 have been secured by FBCTIRZ No. 1 revenues. The County and the FBCTIRZ No. 1 shall use their best efforts to provide for the payment of all project costs, in order to minimize the life of FBCTIRZ No. 1. Upon termination of the FBCTIRZ No. 1, any residual funds from tax increments will be returned to the County.

0:\22-007-00\Drawings\Exhibits\Exhibit A - Fort Bend County Reinvestment Zone Number One Boundary Map.dwg May 05, 2022-9:33am

EXHIBIT A



LEGEND:

- FBTIRZ No. 1 (~4,050 ACRES)
- FBCMUD No. 162



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FORT BEND COUNTY
MUNICIPAL UTILITY DISTRICT NO. 162

FBC REINVESTMENT ZONE NO. 1 BOUNDARY MAP EXHIBIT



5/5/2022

Lateral II B 7& II B 9

Drainage Channel Expansion and Regional Detention

EXHIBIT B

Legend

Lateral II B 7
Expansion

Regional Detention

Tracts served by
Regional Detention

AREA TO BE SERVED BY
REGIONAL DETENTION

NEW HAND RD CULVERT
CROSSING REQ'D TO
REALIGN CHANNEL

REGIONAL DETENTION SITE
(~205 AC.) FOR LATERAL II B 9

REGIONAL DETENTION SITE
(~40 AC.) FOR LATERAL II B 7

FILL EXIST LAT II B 7

NEW FM 2977 CULVERT
CROSSING REQ'D TO
REALIGN CHANNEL

Exhibit B Map of Master Plan of Proposed
Improvements



4000 ft

FORT BEND COUNTY TIRZ 1 BUILD OUT

<i>Projections of Assessed Valuation Prepared By Masterston Advisors LLC</i>	NEW LOTS	CUMULATIVE LOTS	AVERAGE LOT VALUE	TOTAL LOT VALUE	ANNUAL NUMBER OF HOUSES	CUMULATIVE NUMBER OF HOUSES	AVERAGE HOUSE VALUE	TOTAL HOUSE VALUE	SUBTOTAL
FB MUD 162 TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2022									274,743,082
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									73,879,880
TOTALS									73,879,880
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2023									348,622,962
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									37,847,750
TOTALS									37,847,750
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2024									386,470,712
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									39,652,489
TOTALS									39,652,489
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2025									426,123,201
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									54,007,613
TOTALS									54,007,613
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2026									480,130,814
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									57,424,653
TOTALS									57,424,653
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2027									537,555,467
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									32,152,653
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	300	54,000	16,200,000	300	300	246,000	73,800,000	90,000,000
TOTALS	300	300		16,200,000	300	300			122,152,653
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2028									659,708,120
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									32,347,969
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	600	54,000	16,200,000	300	600	246,000	73,800,000	90,000,000
TOTALS	300	600		16,200,000	300	600			122,347,969
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2029									782,056,089

FORT BEND COUNTY TIRZ 1 BUILD OUT

<i>Projections of Assessed Valuation Prepared By Masterston Advisors LLC</i>	NEW LOTS	CUMULATIVE LOTS	AVERAGE LOT VALUE	TOTAL LOT VALUE	ANNUAL NUMBER OF HOUSES	CUMULATIVE NUMBER OF HOUSES	AVERAGE HOUSE VALUE	TOTAL HOUSE VALUE	SUBTOTAL
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									13,852,416
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	900	54,000	16,200,000	300	900	246,000	73,800,000	90,000,000
TOTALS	300	900		16,200,000	300	900			103,852,416
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2030									885,908,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	1,200	54,000	16,200,000	300	1200	246,000	73,800,000	90,000,000
TOTALS	300	1,200		16,200,000	300	1,200			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2031									975,908,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	1,500	54,000	16,200,000	300	1500	246,000	73,800,000	90,000,000
TOTALS	300	1,500		16,200,000	300	1,500			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2032									1,065,908,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	1,800	54,000	16,200,000	300	1800	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	1,800		16,200,000	300	1,800			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2033									1,188,578,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	2,100	54,000	16,200,000	300	2100	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	2,100		16,200,000	300	2,100			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2034									1,311,248,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	2,400	54,000	16,200,000	300	2400	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	2,400		16,200,000	300	2,400			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2035									1,433,918,505

FORT BEND COUNTY TIRZ 1 BUILD OUT

<i>Projections of Assessed Valuation Prepared By Masterston Advisors LLC</i>	NEW LOTS	CUMULATIVE LOTS	AVERAGE LOT VALUE	TOTAL LOT VALUE	ANNUAL NUMBER OF HOUSES	CUMULATIVE NUMBER OF HOUSES	AVERAGE HOUSE VALUE	TOTAL HOUSE VALUE	SUBTOTAL
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	2,700	54,000	16,200,000	300	2700	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	2,700		16,200,000	300	2,700			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2036									1,556,588,505
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	3,000	54,000	16,200,000	300	3000	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	3,000		16,200,000	300	3,000			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2037									1,679,258,505
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	3,300	54,000	16,200,000	300	3300	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	3,300		16,200,000	300	3,300			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2038									1,801,928,505
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	3,600	54,000	16,200,000	300	3600	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	3,600		16,200,000	300	3,600			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2039									1,924,598,505
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	3,900	54,000	16,200,000	300	3900	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	3,900		16,200,000	300	3,900			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2040									2,047,268,505
<i>New Single-Family Residential Value Added</i>									
FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	4,200	54,000	16,200,000	300	4200	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	4,200		16,200,000	300	4,200			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2041									2,169,938,505

FORT BEND COUNTY TIRZ 1 BUILD OUT

<i>Projections of Assessed Valuation Prepared By Masterston Advisors LLC</i>	NEW LOTS	CUMULATIVE LOTS	AVERAGE LOT VALUE	TOTAL LOT VALUE	ANNUAL NUMBER OF HOUSES	CUMULATIVE NUMBER OF HOUSES	AVERAGE HOUSE VALUE	TOTAL HOUSE VALUE	SUBTOTAL
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	4,500	54,000	16,200,000	300	4500	246,000	73,800,000	90,000,000
<i>Commercial Value Added</i>									
25 ac per year at \$150/sq ft (20%)									32,670,000
TOTALS	300	4,500		16,200,000	300	4,500			122,670,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2042									2,292,608,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	4,800	54,000	16,200,000	300	4800	246,000	73,800,000	90,000,000
TOTALS	300	4,800		16,200,000	300	4,800			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2043									2,382,608,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	5,100	54,000	16,200,000	300	5100	246,000	73,800,000	90,000,000
TOTALS	300	5,100		16,200,000	300	5,100			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2044									2,472,608,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	5,400	54,000	16,200,000	300	5400	246,000	73,800,000	90,000,000
TOTALS	300	5,400		16,200,000	300	5,400			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2045									2,562,608,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	5,700	54,000	16,200,000	300	5700	246,000	73,800,000	90,000,000
TOTALS	300	5,700		16,200,000	300	5,700			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2046									2,652,608,505
<i>New Single-Family Residential Value Added</i>									0
FB MUD 162 SFR (per build out projections)									
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	6,000	54,000	16,200,000	300	6000	246,000	73,800,000	90,000,000
TOTALS	300	6,000		16,200,000	300	6,000			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2047									2,742,608,505

FORT BEND COUNTY TIRZ 1 BUILD OUT

<i>Projections of Assessed Valuation Prepared By Masterson Advisors LLC</i>	NEW LOTS	CUMULATIVE LOTS	AVERAGE LOT VALUE	TOTAL LOT VALUE	ANNUAL NUMBER OF HOUSES	CUMULATIVE NUMBER OF HOUSES	AVERAGE HOUSE VALUE	TOTAL HOUSE VALUE	SUBTOTAL
<i>New Single-Family Residential Value Added</i> FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	6,300	54,000	16,200,000	300	6300	246,000	73,800,000	90,000,000
TOTALS	300	6,300		16,200,000	300	6,300			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2048									2,832,608,505
<i>New Single-Family Residential Value Added</i> FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	6,600	54,000	16,200,000	300	6600	246,000	73,800,000	90,000,000
TOTALS	300	6,600		16,200,000	300	6,600			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2049									2,922,608,505
<i>New Single-Family Residential Value Added</i> FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	6,900	54,000	16,200,000	300	6900	246,000	73,800,000	90,000,000
TOTALS	300	6,900		16,200,000	300	6,900			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2050									3,012,608,505
<i>New Single-Family Residential Value Added</i> FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	7,200	54,000	16,200,000	300	7200	246,000	73,800,000	90,000,000
TOTALS	300	7,200		16,200,000	300	7,200			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2051									3,102,608,505
<i>New Single-Family Residential Value Added</i> FB MUD 162 SFR (per build out projections)									0
FBC TIRZ 1 SFR (excluding FB MUD 162)	300	7,500	54,000	16,200,000	300	7500	246,000	73,800,000	90,000,000
TOTALS	300	7,500		16,200,000	300	7,500			90,000,000
TOTAL PROJECTED TAXABLE ASSESSED VALUATION AS OF JANUARY 1, 2052									3,192,608,505



Fort Bend County MUD No. 162
Fort Bend County TIRZ No. 1 Feasibility Study
PRELIMINARY - FOR DISCUSSION PURPOSES ONLY
75%

EXHIBIT D

9/16/2022

		FORT BEND COUNTY TIRZ NO. 1											
Tax year	Fiscal year	Estimated	SFR Incremental	Less:	Net SFR	Commercial	NET	FBC	Gross	25%	75%		
		Taxable Base Value (a)	Taxable Value Value in TIRZ (b)	Taxable Value in TIRZ	Homestead Ex. 20%	Incremental Taxable Value in TIRZ	Incremental Taxable Value	Incremental Value	2021 Tax Rate (c)	Increment 95%	to FBC	to TIRZ	
2022	2023	219,794,466	219,794,466	-	-	-	-	0.452800	-	-	-		
2023	2024	219,794,466	348,622,962	73,879,880	14,775,976	59,103,904	-	59,103,904	0.452800	254,241	63,560	190,681	
2024	2025	219,794,466	386,470,712	37,847,750	7,569,550	30,278,200	-	89,382,104	0.452800	384,486	96,122	288,365	
2025	2026	219,794,466	426,123,201	39,652,489	7,930,498	31,721,991	-	121,104,095	0.452800	520,941	130,235	390,706	
2026	2027	219,794,466	480,130,814	54,007,613	10,801,523	43,206,090	-	164,310,186	0.452800	706,797	176,699	530,098	
2027	2028	219,794,466	537,555,467	57,424,653	11,484,931	45,939,722	-	210,249,908	0.452800	904,411	226,103	678,308	
2028	2029	219,794,466	659,708,120	122,152,653	24,430,531	97,722,122	-	307,972,030	0.452800	1,324,772	331,193	993,579	
2029	2030	219,794,466	782,056,089	122,347,969	24,469,594	97,878,375	-	405,850,406	0.452800	1,745,806	436,452	1,309,355	
2030	2031	219,794,466	885,908,505	103,852,416	20,770,483	83,081,933	-	488,932,338	0.452800	2,103,191	525,798	1,577,394	
2031	2032	219,794,466	975,908,505	90,000,000	18,000,000	72,000,000	-	560,932,338	0.452800	2,412,907	603,227	1,809,680	
2032	2033	219,794,466	1,065,908,505	90,000,000	18,000,000	72,000,000	-	632,932,338	0.452800	2,722,622	680,655	2,041,966	
2033	2034	219,794,466	1,188,578,505	90,000,000	18,000,000	72,000,000	32,670,000	737,602,338	0.452800	3,172,870	793,218	2,379,653	
2034	2035	219,794,466	1,311,248,505	90,000,000	18,000,000	72,000,000	32,670,000	842,272,338	0.452800	3,623,119	905,780	2,717,339	
2035	2036	219,794,466	1,433,918,505	90,000,000	18,000,000	72,000,000	32,670,000	946,942,338	0.452800	4,073,367	1,018,342	3,055,025	
2036	2037	219,794,466	1,556,588,505	90,000,000	18,000,000	72,000,000	32,670,000	1,051,612,338	0.452800	4,523,616	1,130,904	3,392,712	
2037	2038	219,794,466	1,679,258,505	90,000,000	18,000,000	72,000,000	32,670,000	1,156,282,338	0.452800	4,973,864	1,243,466	3,730,398	
2038	2039	219,794,466	1,801,928,505	90,000,000	18,000,000	72,000,000	32,670,000	1,260,952,338	0.452800	5,424,113	1,356,028	4,068,084	
2039	2040	219,794,466	1,924,598,505	90,000,000	18,000,000	72,000,000	32,670,000	1,365,622,338	0.452800	5,874,361	1,468,590	4,405,771	
2040	2041	219,794,466	2,047,268,505	90,000,000	18,000,000	72,000,000	32,670,000	1,470,292,338	0.452800	6,324,610	1,581,152	4,743,457	
2041	2042	219,794,466	2,169,938,505	90,000,000	18,000,000	72,000,000	32,670,000	1,574,962,338	0.452800	6,774,858	1,693,714	5,081,143	
2042	2043	219,794,466	2,292,608,505	90,000,000	18,000,000	72,000,000	32,670,000	1,679,632,338	0.452800	7,225,106	1,806,277	5,418,830	
2043	2044	219,794,466	2,382,608,505	90,000,000	18,000,000	72,000,000	-	1,751,632,338	0.452800	7,534,822	1,883,705	5,651,116	
2044	2045	219,794,466	2,472,608,505	90,000,000	18,000,000	72,000,000	-	1,823,632,338	0.452800	7,844,537	1,961,134	5,883,403	
2045	2046	219,794,466	2,562,608,505	90,000,000	18,000,000	72,000,000	-	1,895,632,338	0.452800	8,154,252	2,038,563	6,115,689	
2046	2047	219,794,466	2,652,608,505	90,000,000	18,000,000	72,000,000	-	1,967,632,338	0.452800	8,463,967	2,115,992	6,347,975	
2047	2048	219,794,466	2,742,608,505	90,000,000	18,000,000	72,000,000	-	2,039,632,338	0.452800	8,773,682	2,193,421	6,580,262	
2048	2049	219,794,466	2,832,608,505	90,000,000	18,000,000	72,000,000	-	2,111,632,338	0.452800	9,083,398	2,270,849	6,812,548	
2049	2050	219,794,466	2,922,608,505	90,000,000	18,000,000	72,000,000	-	2,183,632,338	0.452800	9,393,113	2,348,278	7,044,835	
2050	2051	219,794,466	3,012,608,505	90,000,000	18,000,000	72,000,000	-	2,255,632,338	0.452800	9,702,828	2,425,707	7,277,121	
2051	2052	219,794,466	3,102,608,505	90,000,000	18,000,000	72,000,000	-	2,327,632,338	0.452800	10,012,543	2,503,136	7,509,407	
2052	2053	219,794,466	3,192,608,505	90,000,000	18,000,000	72,000,000	-	2,399,632,338	0.452800	10,322,258	2,580,565	7,741,694	
										154,355,459	38,588,865	115,766,594	

(a) Represents Fort Bend Co. MUD 162's 2022 Taxable Assessed Value of \$274,743,082, as provided by FBCAD, less a 20% homestead exemption granted by Fort Bend County.

(b) See corresponding build-out projections.

(c) Includes Fort Bend County General Fund and Fort Bend County Drainage District.

(d) Assumes issuance of unlimited tax and contract revenue bonds by Fort Bend Co. MUD 162, which are subject to TCEQ regulations and approval.



Fort Bend County MUD No. 162
Fort Bend County TIRZ No. 1 Feasibility Study
PRELIMINARY - FOR DISCUSSION PURPOSES ONLY
75%

EXHIBIT E

9/16/2022

Tax year	Fiscal year	Bonds Supportable	Bond Proceeds	Annual Surplus		Cumulative	Series 2024	Series 2026	Series 2028	Series 2029	Series 2030	Series 2031	Series 2032	Series 2033	
		6%, \$2MM Min. 90% Collections (d)	Available for Projects (15% Soft Costs)	TIRZ Bonds Debt Service	Total Annual Debt Service	TIRZ Revenue									Surplus TIRZ Revenue
2022	2023	-	-	-	-	-	-								
2023	2024	2,330,000	1,980,500	171,440	171,440	19,241	19,241								
2024	2025	-	-	-	171,440	116,924	136,165	171,440							
2025	2026	2,380,000	2,023,000	180,159	351,600	39,106	175,271	171,440							
2026	2027	-	-	-	351,600	178,498	353,769	171,440	180,159						
2027	2028	3,305,000	2,809,250	258,539	610,139	68,169	421,938	171,440	180,159						
2028	2029	3,565,000	3,030,250	284,056	894,195	99,385	521,322	171,440	180,159	258,539					
2029	2030	3,495,000	2,970,750	284,068	1,178,263	131,092	652,414	171,440	180,159	258,539	284,056				
2030	2031	2,905,000	2,469,250	241,247	1,419,510	157,883	810,297	171,440	180,159	258,539	284,056	284,068			
2031	2032	2,460,000	2,091,000	209,111	1,628,622	181,058	991,355	171,440	180,159	258,539	284,056	284,068	241,247		
2032	2033	2,395,000	2,035,750	208,807	1,837,429	204,538	1,195,893	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2033	2034	3,390,000	2,881,500	303,815	2,141,243	238,409	1,434,303	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2034	2035	3,295,000	2,800,750	304,315	2,445,558	271,781	1,706,083	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2035	2036	3,180,000	2,703,000	303,514	2,749,073	305,953	2,012,036	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2036	2037	3,075,000	2,613,750	304,278	3,053,350	339,361	2,351,398	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2037	2038	2,950,000	2,507,500	303,740	3,357,091	373,307	2,724,705	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2038	2039	2,825,000	2,401,250	303,927	3,661,018	407,066	3,131,772	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2039	2040	2,690,000	2,286,500	303,863	3,964,881	440,890	3,572,662	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2040	2041	2,550,000	2,167,500	304,156	4,269,037	474,420	4,047,082	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2041	2042	2,395,000	2,035,750	303,669	4,572,706	508,437	4,555,519	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2042	2043	2,235,000	1,899,750	303,665	4,876,371	542,459	5,097,978	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2043	2044	-	-	-	4,876,371	774,745	5,872,723	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2044	2045	2,595,000	2,205,750	417,888	5,294,259	589,143	6,461,866	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2045	2046	-	-	-	5,294,259	821,430	7,283,296	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2046	2047	2,055,000	1,746,750	417,910	5,712,170	635,806	7,919,102	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2047	2048	-	-	-	5,712,170	868,092	8,787,195	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2048	2049	-	-	-	5,712,170	1,100,379	9,887,573	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2049	2050	-	-	-	5,712,170	1,332,665	11,220,238	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2050	2051	-	-	-	5,712,170	1,564,952	12,785,190	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2051	2052	-	-	-	5,712,170	1,797,238	14,582,428	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
2052	2053	-	-	-	5,712,170	2,029,524	16,611,952	171,440	180,159	258,539	284,056	284,068	241,247	209,111	
		56,070,000	47,659,500		99,154,642	16,611,952		4,971,774	4,864,300	6,463,483	6,817,336	6,533,571	5,307,442	4,391,335	

(a) Represents Fort Bend Co. MUD 162's 2022 Taxable Assessed Value of \$274,743,082, as provided by FBCAD, less a 20% homestead exemption granted by Fort Bend County.
(b) See corresponding build-out projections.
(c) Includes Fort Bend County General Fund and Fort Bend County Drainage District.
(d) Assumes issuance of unlimited tax and contract revenue bonds by Fort Bend Co. MUD 162, which are subject to TCEQ regulations and approval.



Fort Bend County MUD No. 162
Fort Bend County TIRZ No. 1 Feasibility Study
PRELIMINARY - FOR DISCUSSION PURPOSES ONLY
75%

Tax year	Fiscal year	Series 2034	Series 2035	Series 2036	Series 2037	Series 2038	Series 2039	Series 2040	Series 2041	Series 2042	Series 2043	Series 2045	Series 2047	Total Debt Service
2022	2023													-
2023	2024													-
2024	2025													171,440
2025	2026													171,440
2026	2027													351,600
2027	2028													351,600
2028	2029													610,139
2029	2030													894,195
2030	2031													1,178,263
2031	2032													1,419,510
2032	2033													1,628,622
2033	2034													1,837,429
2034	2035	303,815												2,141,243
2035	2036	303,815	304,315											2,445,558
2036	2037	303,815	304,315	303,514										2,749,073
2037	2038	303,815	304,315	303,514	304,278									3,053,350
2038	2039	303,815	304,315	303,514	304,278	303,740								3,357,091
2039	2040	303,815	304,315	303,514	304,278	303,740	303,927							3,661,018
2040	2041	303,815	304,315	303,514	304,278	303,740	303,927	303,863						3,964,881
2041	2042	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156					4,269,037
2042	2043	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669				4,572,706
2043	2044	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665			4,876,371
2044	2045	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665			4,876,371
2045	2046	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888		5,294,259
2046	2047	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888		5,294,259
2047	2048	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
2048	2049	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
2049	2050	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
2050	2051	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
2051	2052	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
2052	2053	303,815	304,315	303,514	304,278	303,740	303,927	303,863	304,156	303,669	303,665	417,888	417,910	5,712,170
		5,772,480	5,477,666	5,159,746	4,868,445	4,556,102	4,254,983	3,950,215	3,649,877	3,340,360	3,036,649	3,343,106	2,507,461	93,442,472
(a) Represents Fort Bend Co. MUD 162's 2022 Taxable Assessed Value of \$274,743,082, as provided by FBCAD, less a 20% homestead exemption granted by Fort Bend County.														
(b) See corresponding build-out projections.														
(c) Includes Fort Bend County General Fund and Fort Bend County Drainage District.														
(d) Assumes issuance of unlimited tax and contract revenue bonds by Fort Bend Co. MUD 162, which are subject to TCEQ regulations and approval.														

EXHIBIT F**FORT BEND COUNTY TIRZ NO. 1 - TIRZ BOUNDARY PARCEL IDs**

PARCEL	Property ID
1	R39938
2	R39967
3	R132405
4	R154144
5	R39834
6	R39867
7	R39868
8	R124530
9	R39847
10	R39846
11	R39848

12	R39866
13	R366686
14	R366688
15	R350426
16	R366687
17	R366689
18	R39865
19	R39829
20	R39828
21	R39831
22	R39836
23	R39837

24	R39821
25	R40205
26	R40204
27	R473357
28	R473356
29	R473355
30	R473354
31	R473358
32	R40187
33	R40199
34	R418223
35	R40196

36	R40195
37	R340090
38	R40197
39	R40203
40	R41458
41	R41457
42	R41459
43	R277293
44	R41450
45	R41451
46	R41449
47	R41454

48	R40200
49	R41455
50	R40198
51	R41452
52	R40201
53	R482702
54	R41456
55	R40202
56	R482701
57	R41500
58	R41504
59	R41502

60	R41499
61	R41501
62	R482700
63	R136127
64	R13643
65	R513408
66	R136135
67	R513410
68	R51411
69	R513409
70	R46816
71	R513418

72	R513417
73	R76670
74	R76671
75	R76672
76	R76673
77	R76674
78	R76675
79	R76676
80	R76677
81	R76678
82	R76679
83	R76680

84	R76681
85	R76682
86	R76683
87	R76684
88	R76685
89	R76686
90	R76687
91	R76688
92	R76689
93	R76690
94	R76691
95	R76692

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