

CONSIDERATION OF 2022 LOCAL OPTION EXEMPTIONS FOR GENERAL FUND AND DRAINAGE DISTRICT

	2022 Preliminary Values as of 04/20/2022	2021 Certified Values as of Supl 8 03/16/2022	2022 Preliminary Values as of 04/20/2022 minus 2021 Certified Values as of 03/16/2022
Value loss for Homestead Exemption	\$ 12,025,656,973	\$ 11,453,103,925	\$ 572,553,048
Number of Accounts	178,580	187,292	(8,712)
Value loss for Over 65 Exemption	\$ 4,457,395,525	\$ 4,666,908,584	\$ (209,513,059)
Number of Accounts	46,704	48,977	(2,273)
Value loss for Disabled Persons Exemption	\$ 262,312,047	\$ 273,491,528	\$ (11,179,481)
Number of Accounts	2,854	3,000	(146)

2021 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)



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623 | www.fbcad.org

Office of the Chief Appraiser

April 20, 2022

G01 Fort Bend General

Re: 2022 Preliminary Estimate of Value

Dear Carmen P. Turner,

The Fort Bend Central Appraisal District is required by the Texas Property Tax Code to deliver certified preliminary estimates of the taxable values of property on or before April 30th of each tax year. Attached is a copy of your entity's preliminary estimates of values as of April 3, 2022. Please keep in mind that, although certified, this is still an estimate.

It is very early in the process and there are upcoming events that will impact values prior to appraisal roll certification. A large number of personal property accounts are expected to submit renditions between now and the May 15 extended deadline. Additionally, values may be impacted by applications for freeport exemptions, agricultural valuation, other late exemption applications, and abatements, as applicable.

The majority of notices of appraised value for real property accounts were mailed the first week of April. The protest deadline for these accounts is May 16, 2022. If any property owner has questions regarding an appraisal notice, please encourage them to contact our office prior to the protest deadline.

Almost every property in Fort Bend County is seeing a value increase this year due to the historically active real estate market. As a result, we anticipate the protest volume will be near or above record levels. Because of the number of protests, there could be significant changes between this estimate of value and the certified appraisal roll in July. This year, we are again providing you with a suggested reduction amount to reflect the uncertainty of the upcoming protest process. The suggested amount was determined following a review of prior-year data (enclosed).

The Appraisal Review Board (ARB) is scheduled to begin hearings on May 17th. We anticipate the ARB will approve the records on July 20th. Once the records are approved, the appraisal district will work quickly to provide you with a copy of your entity's certified appraisal roll. If the appraisal roll is not approved timely, then pursuant to Tax Code Section 26.01(a-1) the appraisal district will provide you with an estimate of taxable value no later than July 25th.

Our office wants to work with you during this time to ensure that you have the information necessary for your taxing entity's processes. We are available to assist you in determining the values of property in your taxing unit for budgetary purposes should you need it. Please do not hesitate to contact me with any questions or concerns regarding your preliminary values.

Sincerely,

Jordan T. Wise, RPA, CTA, CCA
Chief Appraiser

2022 CERTIFIED ESTIMATE OF VALUE

I, Jordan Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the best of my knowledge and belief, that the value reflected below is the true and correct preliminary 2022 Certified Estimate of Value as of April 3, 2022, for property taxable by:

Fort Bend General

G01

Number of Properties	<u>391,712</u>
Total Market Value	<u>\$143,776,372,962</u>
Total Assessed Value	<u>\$122,669,518,230</u>
Net Taxable Value	<u>\$103,272,120,664</u>
Freeze Adjusted Taxable	<u>N/A</u>
Suggested Reduction Amount (appeals, exemptions, etc.)	<u>\$10,327,212,066</u>

Certified Estimate of Value Using Suggested Reduction Amount \$92,944,908,598

On this 20TH day of April 2022, personally appeared Jordan Wise, who having been duly sworn by me, subscribed to the foregoing certification and upon oath states that the facts contained in said certification are true.

Jordan T. Wise
Signature

Jordan T. Wise
Printed Name

4/20/2022
Date

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Preliminary Table Generated: 4/3/2022 10:31:46 AM

G01 - Fort Bend General (ARB Approved Totals)

Number of Properties: 389322

Land Totals

Land - Homesite	(+)	\$14,040,053,075		
Land - Non Homesite	(+)	\$9,458,980,648		
Land - Ag Market	(+)	\$2,704,586,907		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$26,203,620,630	(+)	\$26,203,620,630

Improvement Totals

Improvements - Homesite	(+)	\$82,348,454,440		
Improvements - Non Homesite	(+)	\$25,880,334,975		
Total Improvements	(=)	\$108,228,789,415	(+)	\$108,228,789,415

Other Totals

Personal Property (25370)		\$7,233,447,707	(+)	\$7,233,447,707	
Minerals (13181)		\$95,133,460	(+)	\$95,133,460	
Autos (3765)		\$685,788,253	(+)	\$685,788,253	
Total Market Value	(=)			\$142,446,779,465	\$142,446,779,465
Total Homestead Cap Adjustment (167776)				(-)	\$10,076,128,374
Total Exempt Property (35401)				(-)	\$8,287,885,595

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,704,586,907		
Ag Use (6641)	(-)	\$65,565,454		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,639,021,453	(-)	\$2,639,021,453
Total Assessed			(=)	\$121,443,744,043

Exemptions

			(HS Assd	61,059,511,807)	
(HS) Homestead Local (178580)	(+)	\$12,025,656,973			
(HS) Homestead State (178580)	(+)	\$0			
(O65) Over 65 Local (46704)	(+)	\$4,457,395,525			
(O65) Over 65 State (46704)	(+)	\$0			
(DP) Disabled Persons Local (2854)	(+)	\$262,312,047			
(DP) Disabled Persons State (2854)	(+)	\$0			
(DV) Disabled Vet (3137)	(+)	\$32,438,819			
(DVX) Disabled Vet 100% (2206)	(+)	\$770,411,730			
(DVXSS) DV 100% Surviving Spouse (151)	(+)	\$39,655,687			
(DVXMAS) MAS 100% Surviving Spouse (1)	(+)	\$260,810			
(CDV) Charity Donated DV (1)	(+)	\$229,914			
(FRSS) First Responder Surviving Spouse (6)	(+)	\$1,668,770			
(PRO) Prorated Exempt Property (6)	(+)	\$229,926			
(SOL) Solar (168)	(+)	\$6,762,575			
(PC) Pollution Control (34)	(+)	\$574,744,239			
(AUTO) Lease Vehicles Ex (759)	(+)	\$569,931,443			
(AB) Abatement (38)	(+)	\$504,252,870			
(HT) Historical (5)	(+)	\$16,717,872			
(HB366) House Bill 366 (4356)	(+)	\$3,149,756			
Total Exemptions	(=)	\$19,265,818,956	(-)		\$19,265,818,956

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Preliminary Table Generated: 4/3/2022 10:31:46 AM

Net Taxable (Before Freeze)

(=) \$102,177,925,087

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Preliminary Table Generated: 4/3/2022 10:31:46 AM

G01 - Fort Bend General (Under ARB Review Totals)

Number of Properties: 2390

Land Totals

Land - Homesite	(+)	\$138,309,900		
Land - Non Homesite	(+)	\$201,556,295		
Land - Ag Market	(+)	\$20,755,990		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$360,622,185	(+)	\$360,622,185

Improvement Totals

Improvements - Homesite	(+)	\$622,730,128		
Improvements - Non Homesite	(+)	\$343,946,914		
Total Improvements	(=)	\$966,677,042	(+)	\$966,677,042

Other Totals

Personal Property (2)		\$2,294,270	(+)	\$2,294,270
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$1,329,593,497
Total Homestead Cap Adjustment (957)				(-) \$82,678,170
Total Exempt Property (4)				(-) \$806,110

Productivity Loss

Total Productivity Market (Non Exempt)	(+)	\$20,755,990		
Ag Use (41)	(-)	\$420,960		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$20,335,030	(-)	\$20,335,030
Total Assessed			(=)	\$1,225,774,187

Exemptions

			(HS Assd	497,686,400)
(HS) Homestead Local (1008)	(+)	\$99,537,280		
(HS) Homestead State (1008)	(+)	\$0		
(O65) Over 65 Local (318)	(+)	\$31,450,000		
(O65) Over 65 State (318)	(+)	\$0		
(DP) Disabled Persons Local (6)	(+)	\$533,330		
(DP) Disabled Persons State (6)	(+)	\$0		
(DV) Disabled Vet (6)	(+)	\$58,000		
Total Exemptions	(=)	\$131,578,610	(-)	\$131,578,610
Net Taxable (Before Freeze)			(=)	\$1,094,195,577

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2021 As of: Supplement 8

G01 - Fort Bend General (ARB Approved Totals)

Number of Properties: 386617

Land Totals

Land - Homesite	(+)	\$13,564,755,210		
Land - Non Homesite	(+)	\$7,916,152,238		
Land - Ag Market	(+)	\$2,915,444,650		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$24,396,352,098	(+)	\$24,396,352,098

Improvements Totals

Improvements - Homesite	(+)	\$59,896,219,262		
Improvements - Non Homesite	(+)	\$18,251,584,723		
Total Improvements	(=)	\$78,147,803,985	(+)	\$78,147,803,985

Other Totals

Personal Property (24734)		\$6,810,698,502	(+)	\$6,810,698,502	
Minerals (12912)		\$42,269,740	(+)	\$42,269,740	
Autos (3762)		\$685,624,453	(+)	\$685,624,453	
Total Market Value			(=)	\$110,082,748,778	\$110,082,748,778
Total Homestead Cap Adjustment (20177)				(-)	\$509,338,149
Total Exempt Property (34979)				(-)	\$7,235,448,821

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$2,915,444,650		
Ag Use (7767)	(-)	\$75,098,120		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$2,840,346,530	(-)	\$2,840,346,530
Total Assessed			(=)	\$99,497,615,278

(HS Assd 58,097,050,424)

(HS) Homestead Local (187292)	(+)	\$11,453,103,925		
(HS) Homestead State (187292)	(+)	\$0		
(O65) Over 65 Local (48977)	(+)	\$4,666,908,584		
(O65) Over 65 State (48977)	(+)	\$0		
(DP) Disabled Persons Local (3000)	(+)	\$273,491,528		
(DP) Disabled Persons State (3000)	(+)	\$0		
(DV) Disabled Vet (3315)	(+)	\$34,320,095		
(DVX) Disabled Vet 100% (2342)	(+)	\$648,801,459		
(DVXSS) DV 100% Surviving Spouse (147)	(+)	\$35,637,125		
(DVXMAS) MAS 100% Surviving Spouse (1)	(+)	\$237,100		
(CDV) Charity Donated DV (1)	(+)	\$209,016		
(FRSS) First Responder Surviving Spouse (6)	(+)	\$1,517,060		
(PRO) Prorated Exempt Property (232)	(+)	\$6,606,756		
(SOL) Solar (547)	(+)	\$12,587,489		
(PC) Pollution Control (35)	(+)	\$578,198,139		
(AUTO) Lease Vehicles Ex (802)	(+)	\$570,256,123		
(AB) Abatement (42)	(+)	\$476,790,400		
(DSSTR) Disaster Exemption (131)	(+)	\$7,333,583		
(HT) Historical (8)	(+)	\$16,775,928		
(HB366) House Bill 366 (3024)	(+)	\$238,350		

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2021 As of: Supplement 8

Total Exemptions	(=)	\$18,783,012,660	(-)	\$18,783,012,660
Net Taxable (Before Freeze)			(=)	\$80,714,602,618

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2021 As of: Supplement 8

G01 - Fort Bend General (Under ARB Review Totals)

Number of Properties: 710

Land Totals

Land - Homesite	(+)	\$253,600		
Land - Non Homesite	(+)	\$7,865,330		
Land - Ag Market	(+)	\$491,230		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$8,610,160	(+)	\$8,610,160

Improvement Totals

Improvements - Homesite	(+)	\$316,580		
Improvements - Non Homesite	(+)	\$316,570		
Total Improvements	(=)	\$633,150	(+)	\$633,150

Owner Totals

Personal Property (73)		\$7,225,629	(+)	\$7,225,629	
Minerals (0)		\$0	(+)	\$0	
Autos (606)		\$19,375,962	(+)	\$19,375,962	
Total Market Value			(=)	\$35,844,901	\$35,844,901
Total Homestead Cap Adjustment (0)				(-)	\$0
Total Exempt Property (0)				(-)	\$0

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$491,230		
Ag Use (1)	(-)	\$9,020		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$482,210	(-)	\$482,210
Total Assessed			(=)	\$35,362,691

Exemptions

			(HS Assd	339,690)	
(HS) Homestead Local (1)	(+)	\$67,938			
(HS) Homestead State (1)	(+)	\$0			
(O65) Over 65 Local (1)	(+)	\$100,000			
(O65) Over 65 State (1)	(+)	\$0			
(HB366) House Bill 366 (1)	(+)	\$70			
(AUTO) Lease Vehicles Ex (127)	(+)	\$2,800,860			
Total Exemptions	(=)	\$2,968,868		(-)	\$2,968,868
Net Taxable (Before Freeze)				(=)	\$32,393,823