



BRAZORIA COUNTY APPRAISAL DISTRICT

2012 ANNUAL REPORT

Our mission as public servants is to demand excellence in the services provided to the taxpayers and taxing jurisdictions of Brazoria County. The district's goal is to efficiently and timely produce an accurate, complete and equitable appraisal roll. The intent of the policies and procedures of the district is to bring about the highest possible degree of understanding, cooperation, dependability, flexibility and functionality while managing critical data in dynamic situations.

October 2012

PURPOSE

The Brazoria County Appraisal District (BCAD) has prepared this report to provide Brazoria County citizens and taxing jurisdictions with a better understanding of the district's annual responsibilities and activities. This report includes a general introduction and information provided in several different formats by the district. The most recent results of the districts Property Value Study and Methods and Assistance review conducted by the Texas State Comptroller are also included.

INTRODUCTION

The Brazoria County Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five voting, 1 non-voting member board of directors, appointed by the taxing units within the boundaries of Brazoria County, constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district. The 2012 Brazoria County Appraisal District Board of Directors is:

Chairperson	<i>William Hasse (Alvin)</i>
Vice Chairperson	<i>Glenn Salyer (Sweeny)</i>
Secretary	<i>Rubye Jo Knight (Pearland)</i>
Member	<i>Ryan Cade (Angleton)</i>
Member	<i>Susie Patton (Lake Jackson)</i>
Tax Assessor/Collector	<i>Ro'vin Garrett (Brazoria County Tax Office) non-voting member</i>

The appraisal district is responsible for local property tax appraisal and exemption administration for 64 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility districts, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, the appraisal staff compares that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

COUNTY DATA - BCAD has eight school districts within the county boundaries. Angleton ISD has approximately 10,000 improved residential real property parcels; 700 improved commercial parcels; and 8,400 unimproved land parcels. Pearland ISD has approximately 27,500 improved residential real property parcels; 990 improved commercial parcels; and 2,500 unimproved land parcels. Alvin ISD has approximately 25,000 improved residential real property parcels; 1,330 improved commercial parcels; and 9,900 unimproved land parcels. Brazosport ISD has approximately 18,500 improved residential real property parcels; 1,500 improved commercial parcels; and 7,000 unimproved land parcels; other school districts include Danbury, Damon, Sweeny and Columbia Brazoria which have approximately 13,560 improved residential real property parcels; 690 improved commercial parcels; and 14,300 unimproved land parcels. BCAD appraises approximately 5,700 personal property manufactured homes and 10,000 lease and business personal property accounts; BCAD also maintains approximately 3,100 industrial accounts through contracted appraisal services. An allocation of appraisal staff to parcel ratio is submitted annually to the chief appraiser for consideration.

BRAZORIA COUNTY

TAXING ENTITIES.

EXEMPTION ALLOWANCES

CODE/OLD	TAX ENTITY	TAX ASSR-COL	PHONE	12 TAX RATE	MS	OA	HS/OA	DP	HS/DP	LOC OPT	DV
GBC RDB	1 Brazoria County Road & Bridge Fund	Ro'vin Garret	979-864-1320	0.425800 0.060000	3000**	\$100,000 \$100,000	\$100,000	\$100,000	\$100,000	*20% *20%	Formula
EM1	Brazoria County Emergency District #1	County Collects	979-864-1320	0.080000							
EM2	Brazoria County Emergency District #2		979-864-1320	0.030000							
EM3	Brazoria County Emergency District #3		979-864-1320	0.098322		\$10,000		\$10,000			
NAV	1 Port Freeport	County Collects	979-864-1320	0.051500		\$100,000		\$100,000		*20%	
WO1	1 Brazoria County Fresh Water Supply District #1	County Collects	979-864-1320	0.250000		\$3,000					
SAL	1 Alvin Independent School District	County Collects	979-864-1320	1.329100	\$15,000	\$20,000	\$35,000	\$10,000	\$25,000		
SAN	2 Angleton Independent School District			1.455200	\$15,000	\$35,000	\$50,000	\$10,000	\$25,000		
SBR	3 Brazosport Independent School District			1.259500	\$15,000	\$20,000	\$35,000	\$10,000	\$25,000	*10%	
SCB	9 Columbia-Brazoria Independent School District			1.296500	\$15,000	\$15,000	\$30,000	\$10,000	\$25,000	*10%	
SDA	4 Damon Independent School District			1.170000	\$15,000	\$10,000	\$25,000	\$10,000	\$25,000		
SDB	5 Danbury Independent School District			1.136445	\$15,000	\$20,000	\$35,000	\$10,000	\$25,000		
SPL	7 Pearland Independent School District			1.419400	\$15,000	\$13,800	\$28,800	\$10,000	\$25,000		
SSW	8 Sweeny Independent School District			1.211700	\$15,000	\$16,670	\$31,670	\$10,000	\$25,000	*20%	
JAL	1 Alvin Community College	County Collects		0.199756		\$75,000		\$75,000		*20%	
JBR	2 Brazosport College			0.259436		\$25,000		\$75,000			
DR1	1 Angleton Drainage District	County Collects		0.176563		\$75,000		\$75,000		*20%	
DR2	2 Velasco Drainage District			0.094805		\$100,000		\$100,000		*20%	
DR3	3 Brazoria County Conservation & Reclamation District #3 (Alvin)			0.150000		\$75,000		\$75,000		*20%	
DR4	4 Brazoria County Drainage District #4 (Pearland)			0.156000		\$75,000		\$75,000		*20%	
DR5	5 Brazoria County Drainage District #5 (Iowa Colony)			0.193966		\$75,000		\$75,000		*20%	
DR8	8 Brazoria County Drainage District #8 (Danbury)			0.366000		\$75,000		\$75,000		*20%	
DR9	9 West Brazoria County Drainage District #11			0.020000		\$75,000		\$75,000		*20%	
HAD	2 Angleton-Danbury Hospital District	County Collects	979-864-1320	0.359592		\$75,000		\$75,000		*20%	
HSW	1 Sweeny Hospital District			0.429109		\$75,000		\$75,000		*20%	
CAL	A City of Alvin	County Collects	979-864-1320	0.843800		\$55,000		\$55,000		*1%	
CAN	B City of Angleton			0.723500		\$50,000		\$50,000			
CBR	D City of Brazoria		979-864-1320	0.762300		\$30,000		\$30,000			
CBS	E Village of Brookside			0.500000		\$12,000		\$12,000			
CCL	F City of Clute		979-265-2541	0.672000		\$40,000		\$40,000		*20%	
CDB	H City of Danbury		979-864-1320	0.826940		\$15,000		\$15,000			
CFF	I City of Freeport			0.700000		\$80,000		\$80,000		*20%	

*5,000 Minimum ** N/A w/ OA of DP

BRAZORIA COUNTY

TAXING ENTITIES

EXEMPTION ALLOWANCES

CODE	OLD	TAX ENTITY	TAX ASSR-COL	PHONE	12 TAX RATE	HS	OA	HS/OA	DP	HS/DP	LOC OPT	DV
CHL	K	Town of Holiday Lakes	County Collects		1.065564		\$35,000		\$35,000			-
CHV	J	City of Hillcrest Village			0.391782		\$25,000		\$25,000			-
CJC	M	Village of Jorrea Creek			0.380000		\$75,000		\$75,000			-
CLJ	N	City of Lake Jackson			0.390000		\$65,000		\$65,000			-
CLP	O	City of Liverpool			0.230463		\$15,000		\$5,000			-
CMV	P	City of Marvel		979-864-1320	0.587853		\$90,000		\$90,000			-
COC	Q	City of Oyster Creek			0.473161		\$40,000		\$40,000			*20%
CPL	R	City of Pearland			0.705100		\$40,000		\$40,000			*2.5
CQU	S	Town of Quintana			0.023640		\$75,000		\$75,000			*20%
CRW	T	City of Richwood			0.735880		\$25,000		\$25,000			-
CSS	U	Village of Surfside			0.432601		\$75,000		\$75,000			*20%
CSW	V	City of Sweeny			0.844034		\$20,000		\$20,000			-
CWC	W	City of West Columbia			0.831900		\$40,000		\$40,000			-
M3	3	Commodore Cove Improvement District	County Collects	979-864-1320	0.461570		\$3,000		\$3,000			*10%
M5	5	Oak Manor MUD			0.505000							-
M7	7	Treasure Island MUD			0.551848		\$10,000		\$10,000			*12.5%
M8	8	Varner Creek Utility District			0.928000		\$10,000		\$10,000			-
M2	2	Brazoria County MUD #02	Tommy Lee		0.490000		\$30,000		\$30,000			-
M9	9	Brazoria County MUD #03			0.630000		\$30,000		\$30,000			-
M4	4	Brazoria County MUD #04			0.830000							*1%
M10	10	Brazoria County MUD #06			0.630000		\$50,000		\$50,000			*20%
M16	16	Brazoria County MUD #16	Bob Learned Interest	713-932-9011	0.940000		\$10,000		\$10,000			-
M17	17	Brazoria County MUD #17	Tommy Lee	281-482-0216	0.547000		\$30,000		\$30,000			-
M18	18	Brazoria County MUD #18			0.530000		\$10,000		\$10,000			-
M19	19	Brazoria County MUD #19			0.580000		\$10,000		\$10,000			-
M21	21	Brazoria County MUD #21			1.430000		\$10,000		\$10,000			-
M22	22	Brazoria County MUD #22			not collecting '12							-
M23	23	Brazoria County MUD #23			0.610000		\$10,000		\$10,000			-
M24	24	Brazoria County MUD #24			not collecting '12							-
M25	25	Brazoria County MUD #25			1.050000							-
M26	26	Brazoria County MUD #26			0.690000		\$40,000		\$40,000			*20%
M28	28	Brazoria County MUD #28			0.820000		\$10,000		\$10,000			-
M29	29	Brazoria County MUD #29			0.900000		\$10,000		\$10,000			-
M31	31	Brazoria County MUD #31			1.300000							-
M34	34	Brazoria County MUD #34			0.850000							-
M35	35	Brazoria County MUD #35			not yet reported							-
M36	36	Brazoria County MUD #36			0.700000							-
M55	55	Brazoria County MUD #55			not collecting '12							-
M100	100	Sedona Lakes MUD #100	Utility Tax Service	713-688-3855	1.250000							-
M11	11	Brazoria / Fort Bend County MUD #01	Tommy Lee		0.850000							-
S12	12	Friendswood ISD	Cathy Bernacki		1.367000							-

*5,000 Minimum ** N/A w/ OA or DP

RESOURCES - The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. For 2012 BCAD had 52 employees. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The appraisal divisions include commercial, residential, business personal, and industrial. The district's appraisers are subject to provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulation.

	FY 2012	FY 2011	FY 2010
Financial Budget	\$4,078,170	\$4,150,890	\$3,988,185
Number of Employees	52	52	52

RECAP - The 2012 Brazoria County Certified Roll included 206,938 parcels; 133,272 notices of appraised value were generated for the 2012 equalization phase (99,217 real property; 15,910 business personal property; 2,397 manufactured housing; 15,748 mineral); from those notices 21,819 protests were filed and 662 formal hearings with the appraisal review board were scheduled.

YEAR	NOTICES	PROTESTS	FORMAL HEARINGS	INFORMAL MEETINGS
2011	112,472	22,648	355	16,999
2010	152,803	24,099	876	19,080
2009	109,049	27,953	1,214	23,680
2008	125,367	23,062	1,015	18,252
2007	139,324	26,551	872	24,929
2006	135,011	24,941	1,321	21,833
2005	136,008	28,158	960	18,995

In accordance with Section 26.01 of the Property Tax Code, the chief appraiser submits the tax roll to the jurisdictions by July 25 of each year certifying to the tax assessor for each taxing unit the part of the appraisal roll that lists the property taxable by the unit. Historic certification data is provided (See Addendum A) as well as the 2012 Certified totals. (See Addendum B)

PROPERTY TAX ASSISTANCE DIVISION (PTAD) - The district received a grade of "EXCEEDS" for the 2011 Methods and Assistance Program review and is currently participating in the submission process for the 2013 review (See Addendum C); the district is also participating in the 2012 Property Value Study – results from the 2011 PVS report are included (See Addendum D); both audits are conducted bi-annually by the Property Tax Assistance Division of the Texas State Comptroller's office.

Certification Statement:

"I, Cheryl Evans, Chief Appraiser for the Brazoria County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."


 Cheryl Evans, Chief Appraiser
 October 2012