



Brazoria County Appraisal District



2015 Annual Report

Mission Statement

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 which managing critical data in dynamic situations.

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, statistical breakdown of parcels, protests, etc.; a ratio profile of the county and the most recent Property Value Study conducted by the Texas State Comptroller.

How does the system work?

There are three main parts to the property tax system in Texas:

An appraisal district in each county sets the value of taxable property each year. The *chief appraiser* is the appraisal district's chief administrator and is responsible to a board of directors for its operation.

An appraisal review board (ARB) settles any disagreements between you and the appraisal district about the value of your property.

Local *taxing units*, including the county, cities, school districts, and special districts, decide how much money they will spend each year. This in turn determines the tax rates they need to set and the *total amount* of taxes that you and your neighbors will pay.

The system has four stages: valuing the taxable property, protesting the values, adopting the tax rates, and collecting the taxes.

January 1 marks the beginning of property appraisal. What a property is used for on January 1, market conditions, at that time, and who owns the property on that date determine whether the property is taxed, the value, qualifications for exemptions, and who is responsible for paying the tax.

Between January 1 and April 30, the appraisal district processes applications for tax exemptions, agricultural and timber appraisals, and other tax relief. By law, beginning April 1, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect, or who feel they were improperly denied an exemption or agricultural/timber appraisal. The ARB is an independent panel of citizens responsible for handling protests about the appraisal district's work. When the ARB finishes its work, the chief appraiser gives each taxing unit a list of taxable property known as the appraisal roll.

Usually in September or October, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Typically, each property is taxed by several taxing units. For example, every property in Brazoria County is taxed by both the county and a school district. Taxes may also be payable to a city or special district, including such entities as municipal utility districts, rural fire protection districts, junior college districts, and others.

Tax collection starts in October and November as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Taxing units may start legal action to collect unpaid property taxes once they become delinquent.

INTRODUCTION

The Brazoria County Appraisal District (BCAD) 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 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. In 2013 the chief appraiser reported to the board of directors:

Title	Member	Area
Chairperson	Glenn W. Salyer	<i>Sweeny, Columbia-Brazoria</i>
Vice-Chairperson	Gail Robinson	<i>Brazosport</i>
Secretary	Ruby Jo Knight	<i>Pearland</i>
Member	Susan Spoor	<i>Angleton</i>
Member	William Hasse	<i>Alvin</i>
Tax Assessor-Collector	Ro'Vin Garrett	<i>Brazoria County</i>

A list of members for the district's appraisal review board and agricultural advisory board can be found at <http://www.brazoriacad.org/agricultural-advisory-board.html> and <http://www.brazoriacad.org/appraisal-review-board-arb.html>.

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. Senate Bill 1 increased the mandatory residence homestead exemption to \$25,000 for school districts. To see a summary of SB 1 go to: <http://comptroller.texas.gov/taxinfo/proptax/pdf/sb1>

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.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its “market value” as of January 1st. Under the tax code, “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), and real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127) nominal (Sec.23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year proceeding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district’s current policy is to conduct a general reappraisal of real property every three (3) years. However, appraised values are reviewed annually and are subject to change for purposes of equalization and achieving market value as prescribed under state law. Personal property renditions are required by law and accepted by the district annually.

Personnel Resources

- The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. 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.

- The preliminary budget is presented to the board of directors and entities by June 15th each year and a public hearing is held prior to adoption in September. Financial statements are audited annually and the financial results of the Brazoria County Appraisal District reflect the focus on conservative fiscal stewardship utilizing resources in an effective manner.

- In 2015 there were 56 employees with a total budget of 4,621,140 covering 214,707 parcels totaling \$33,561,814,337 in value or \$21.52 per parcel budgeted; compared with 2014 - 53 employees with a total budget of \$4,295,690 and 213,356 parcels at an average price per parcel of \$20.13.

2015 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.

Cities are Alvin, Angleton, Brazoria, Village of Brookside, Clute, Danbury, Freeport, Holiday Lakes, City of Iowa Colony; Hillcrest Village, Jones Creek, Lake Jackson, Liverpool, Manvel, Oyster Creek, Pearland, Quintana, Richwood, Village of Surfside, Sweeny and West Columbia. A list of all taxing jurisdictions and their respective exemptions and tax rates for 2014 are found at: <http://www.brazoriacad.org/2014-tax-rates.html>

Requirements and Responsibilities

The Texas Property Tax Code governs the legal, statutory and administrative requirements of appraisal districts. A board of directors appointed by the taxing units constitutes the district's governing body.

Each appraisal district is required to determine the market value of taxable property and the prescribed equalization. They must comply with mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices (USPAP).

Appraisal Districts DO NOT set tax rates or the amount of taxes owed.

Appraisal Results

The appraisal function for Brazoria County Appraisal District is divided into four departments – Residential Commercial, Business Personal Property and land. Industrial and mineral appraisals are contracted through an outside agency. BCAD has 30 registered appraisers of which 21 have attained the Registered Professional Appraiser (RPA) state designation.

A mass appraisal report is completed in compliance with USPAP Standard Rule 6-8 and is compliant with USPAP Standard Rule 6-9. The reappraisal plan, mass appraisal report and annual report together provide the public an overall understanding of the full appraisal process. Whereas, each document stands alone, all three must be considered in relaying the district's completion of the property tax year and the mandated requirements.

Fieldwork Reappraisal: includes inspection of properties that typically include remodels, repairs, demolitions generated from permits as well as those properties flagged for re-inspection. In addition properties are cycled through a three year reappraisal process.

New construction, sold properties and/or properties that were the subject of appeal are also part of the field inspection process.

In-House Reappraisal: are based on those market areas and properties that have been targeted to be revalued including, but not exclusive to concentrations of protests, sales and/or low ratios. The reappraisal in most of these areas can be accomplished utilizing digital aerial photography, street view photography and statistical data. These are tools recognized and accepted by the International Association of Assessing Officers.

Income producing properties are reevaluated annually by development of income models for the mass appraisal of major property types such as office, retail, apartments and hotels.

Reappraisal Results:

Commercial properties saw the largest increase in value for 2014 with a reappraisal of apartments (12% increase); and hotels (17% increase); these two categories account for a little over 50% of the total commercial values.

The approximate 5,200 commercial improved properties were certified at \$397 million more in 2015 than what was on the tax roll in 2014 mostly attributable to new construction.

Approximately 90 thousand residential properties in the county increased on average \$14,000 due largely to a recovering in the real estate market.

Appeal Data

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax consultant may file an appeal with the appraisal review board of Brazoria County. The district schedules these appeals for informal meetings with appraisal staff and unresolved appeals are scheduled for formal hearings with the ARB. The ARB members are independent of the district

and are empowered to hear all of the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins on April 1st and concludes with the certification of the appraisal roll to the 75 taxing entities of Brazoria County. The ARB is a quasi-judicial body appointed by the county's district administrative judge.

YEAR	NOTICES	PROTESTS	INFORMALS/FORMALS	
2006	135,011	24,607	23,286	1,321
2007	139,324	25,294	24,422	872
2008	125,367	20,534	19,519	1,015
2009	109,049	27,786	26,572	1,214
2010	152,803	22,788	20,187	2,601
2011	112,472	20,428	17,754	2,674
2012	132,925	20,606	17,795	2,811
2013	118,536	19,282	16,768	2,514
2014	153,749	23,045	20,760	2,285
2015	162,334	27,927	24,566	3,361

Of the 3,361 scheduled for a formal hearing with the appraisal review board in 2015, 2,444 were non-attended by the taxpayer.

After the equalization phase, commonly called protest season, the chief appraiser certifies the tax roll and submits the roll to the taxing jurisdictions within the boundaries of Brazoria County. The total market value certified by the chief appraiser for 2014 was \$31,111,542,742; in 2015 the total that was certified was \$33,561,814,337.

To view the 2015 certified roll go to:

<http://www.brazoriacad.org/certified-tax-rolls.html>

Recognized Achievements

The Brazoria County Appraisal District passed the 2014 bi-annual Property Value Study (PVS) conducted by the Texas State Comptroller's office scoring 100% of the overall median level of appraisal. The PVS has two functions for school funding purposes: 1) to assess the median level of appraisal for each CAD; and 2) to determine if the values are at or near market value.

To view this study or any previous studies go to:

<http://www.window.state.tx.us/propertytax/administration/pvs/findings/2012f/020index.html>

In 2015 the comptroller's office recognized BCAD with a rating of EXCEEDS during the bi-annual Methods and Assistance Program review (MAP). The MAP review checks and ensures that all districts are compliant with IAAO

(International Association of Assessing Officers) and standards adopted in the tax code and guidelines from the Property Tax Assistance Division of the state comptroller's office.

Texas has 253 appraisal districts. BCAD is among 41 that are considered Tier 1 – more than \$5 billion in value. BCAD receiving the highest level of scoring was determined after evaluating the district's governance, taxpayers' assistance operating procedures and appraisal standards. To view the full report, go to this website:

<http://www.window.state.tx.us/taxinfo/proptax/map/2011/brazoria-MAP.pdf>

NOTARY PUBLIC in and for the State of

Texas

2015 CERTIFIED TOTALS

Property Count: 214,707

GBC - BRAZORIA COUNTY
ARB Approved Totals

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Land		Value			
Homesite:		2,520,133,517			
Non Homesite:		2,093,012,163			
Ag Market:		1,171,636,391			
Timber Market:		1,570,360			
			Total Land	(+)	5,786,352,431
Improvement		Value			
Homesite:		12,323,504,412			
Non Homesite:		10,921,712,302			
			Total Improvements	(+)	23,245,216,714
Non Real		Count	Value		
Personal Property:		15,019	4,190,426,840		
Mineral Property:		35,902	339,818,352		
Autos:		0	0		
			Total Non Real	(+)	4,530,245,192
			Market Value	=	33,561,814,337
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,173,206,751	0			
Ag Use:	56,013,494	0	Productivity Loss	(-)	1,117,080,617
Timber Use:	112,640	0	Appraised Value	=	32,444,733,720
Productivity Loss:	1,117,080,617	0			
			Homestead Cap	(-)	212,163,868
			Assessed Value	=	32,232,569,852
			Total Exemptions Amount (Breakdown on Next Page)	(-)	8,620,096,074
			Net Taxable	=	23,612,473,778

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 100,589,138.29 = 23,612,473,778 * (0.426000 / 100)

Tif Zone Code	Tax Increment Loss
2007 TIF	1,025,398,438
Tax Increment Finance Value:	1,025,398,438
Tax Increment Finance Levy:	4,368,197.35

2015 CERTIFIED TOTALS

Property Count: 214,707

GBC - BRAZORIA COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	27	1,537,358,072	0	1,537,358,072
CHODO	1	2,603,590	0	2,603,590
CHODO (Partial)	41	4,156,720	0	4,156,720
DP	2,408	170,088,473	0	170,088,473
DV1	443	0	3,296,827	3,296,827
DV1S	16	0	72,500	72,500
DV2	315	0	2,707,420	2,707,420
DV2S	8	0	60,000	60,000
DV3	405	0	3,977,950	3,977,950
DV3S	13	0	130,000	130,000
DV4	836	0	6,359,854	6,359,854
DV4S	93	0	951,377	951,377
DVCH	1	0	99,176	99,176
DVHS	613	0	99,209,425	99,209,425
DVHSS	38	0	5,875,978	5,875,978
EX-XD	22	0	438,410	438,410
EX-XD (Prorated)	3	0	37,645	37,645
EX-XG	6	0	1,256,900	1,256,900
EX-XJ	8	0	9,652,450	9,652,450
EX-XL	10	0	2,357,610	2,357,610
EX-XN	572	0	61,913,400	61,913,400
EX-XO	1	0	4,500	4,500
EX-XV	6,549	0	2,144,714,698	2,144,714,698
EX-XV (Prorated)	207	0	2,480,764	2,480,764
EX366	15,455	0	444,313	444,313
FR	21	53,190	0	53,190
HS	73,064	2,196,125,662	0	2,196,125,662
HT	4	329,421	0	329,421
OV65	18,334	1,568,513,905	0	1,568,513,905
OV65S	328	28,062,664	0	28,062,664
PC	86	766,763,180	0	766,763,180
Totals		6,274,054,877	2,346,041,197	8,620,096,074

2015 CERTIFIED TOTALS

Property Count: 1,129

GBC - BRAZORIA COUNTY
Under ARB Review Totals

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Land		Value		
Homesite:		28,932,690		
Non Homesite:		42,832,900		
Ag Market:		8,473,530		
Timber Market:		0	Total Land	(+) 80,239,120
Improvement		Value		
Homesite:		150,605,293		
Non Homesite:		104,219,019	Total Improvements	(+) 254,824,312
Non Real		Count	Value	
Personal Property:	9	4,865,740		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 4,865,740
			Market Value	= 339,929,172
Ag		Non Exempt	Exempt	
Total Productivity Market:	8,473,530	0		
Ag Use:	261,261	0	Productivity Loss	(-) 8,212,269
Timber Use:	0	0	Appraised Value	= 331,716,903
Productivity Loss:	8,212,269	0	Homestead Cap	(-) 7,778,584
			Assessed Value	= 323,938,319
			Total Exemptions Amount (Breakdown on Next Page)	(-) 37,827,523
			Net Taxable	= 286,110,796

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,218,831.99 = 286,110,796 * (0.426000 / 100)

Tif Zone Code	Tax Increment Loss
2007 TIF	29,091,123
Tax Increment Finance Value:	29,091,123
Tax Increment Finance Levy:	123,928.18

2015 CERTIFIED TOTALS

Property Count: 1,129

GBC - BRAZORIA COUNTY
Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	964,435	0	964,435
DV1	6	0	44,000	44,000
DV1S	1	0	5,000	5,000
DV2	3	0	25,500	25,500
DV3	1	0	10,000	10,000
DV4	2	0	0	0
DV4S	1	0	12,000	12,000
DVHS	2	0	445,035	445,035
HS	642	28,391,001	0	28,391,001
OV65	82	7,930,552	0	7,930,552
Totals		37,285,988	541,535	37,827,523

2015 CERTIFIED TOTALS

Property Count: 215,836

GBC - BRAZORIA COUNTY
Grand Totals

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Land		Value			
Homesite:		2,549,066,207			
Non Homesite:		2,135,845,063			
Ag Market:		1,180,109,921			
Timber Market:		1,570,360			
			Total Land	(+)	5,866,591,551
Improvement		Value			
Homesite:		12,474,109,705			
Non Homesite:		11,025,931,321			
			Total Improvements	(+)	23,500,041,026
Non Real		Count	Value		
Personal Property:		15,028	4,195,292,580		
Mineral Property:		35,902	339,818,352		
Autos:		0	0		
			Total Non Real	(+)	4,535,110,932
			Market Value	=	33,901,743,509
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,181,680,281	0			
Ag Use:	56,274,755	0	Productivity Loss	(-)	1,125,292,886
Timber Use:	112,640	0	Appraised Value	=	32,776,450,623
Productivity Loss:	1,125,292,886	0	Homestead Cap	(-)	219,942,452
			Assessed Value	=	32,556,508,171
			Total Exemptions Amount (Breakdown on Next Page)	(-)	8,657,923,597
			Net Taxable	=	23,898,584,574

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 101,807,970.29 = 23,898,584,574 * (0.426000 / 100)

Tif Zone Code	Tax Increment Loss
2007 TIF	1,054,489,561
Tax Increment Finance Value:	1,054,489,561
Tax Increment Finance Levy:	4,492,125.53

2015 CERTIFIED TOTALS

Property Count: 215,836

GBC - BRAZORIA COUNTY
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	27	1,537,358,072	0	1,537,358,072
CHODO	1	2,603,590	0	2,603,590
CHODO (Partial)	41	4,156,720	0	4,156,720
DP	2,418	171,052,908	0	171,052,908
DV1	449	0	3,340,827	3,340,827
DV1S	17	0	77,500	77,500
DV2	318	0	2,732,920	2,732,920
DV2S	8	0	60,000	60,000
DV3	406	0	3,987,950	3,987,950
DV3S	13	0	130,000	130,000
DV4	838	0	6,359,854	6,359,854
DV4S	94	0	963,377	963,377
DVCH	1	0	99,176	99,176
DVHS	615	0	99,654,460	99,654,460
DVHSS	38	0	5,875,978	5,875,978
EX-XD	22	0	438,410	438,410
EX-XD (Prorated)	3	0	37,645	37,645
EX-XG	6	0	1,256,900	1,256,900
EX-XJ	8	0	9,652,450	9,652,450
EX-XL	10	0	2,357,610	2,357,610
EX-XN	572	0	61,913,400	61,913,400
EX-XO	1	0	4,500	4,500
EX-XV	6,549	0	2,144,714,698	2,144,714,698
EX-XV (Prorated)	207	0	2,480,764	2,480,764
EX366	15,455	0	444,313	444,313
FR	21	53,190	0	53,190
HS	73,706	2,224,516,663	0	2,224,516,663
HT	4	329,421	0	329,421
OV65	18,416	1,576,444,457	0	1,576,444,457
OV65S	328	28,062,664	0	28,062,664
PC	86	766,763,180	0	766,763,180
Totals		6,311,340,865	2,346,582,732	8,657,923,597

2015 CERTIFIED TOTALS

Property Count: 214,707

GBC - BRAZORIA COUNTY
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	94,727		\$303,036,397	\$14,342,501,533
B	MULTIFAMILY RESIDENCE	513		\$39,409,200	\$728,073,987
C1	VACANT LOTS AND LAND TRACTS	29,245		\$0	\$441,771,107
D1	QUALIFIED OPEN-SPACE LAND	10,883	495,660.0720	\$0	\$1,173,205,947
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	984		\$678,050	\$10,283,746
E	RURAL LAND, NON QUALIFIED OPEN SPA	10,037	88,180.2472	\$15,475,213	\$740,153,593
F1	COMMERCIAL REAL PROPERTY	5,166		\$112,513,746	\$2,336,559,775
F2	INDUSTRIAL AND MANUFACTURING REAL	294		\$1,118,402,080	\$7,077,004,630
G1	OIL AND GAS	20,416		\$0	\$337,363,187
G3	OTHER SUB-SURFACE INTERESTS IN LA	395		\$0	\$684,251
H2	GOODS IN TRANSIT	1		\$0	\$3,361,700
J1	WATER SYSTEMS	37		\$0	\$1,097,670
J2	GAS DISTRIBUTION SYSTEM	47		\$0	\$20,411,260
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	307		\$0	\$206,019,190
J4	TELEPHONE COMPANY (INCLUDING CO-O	416		\$679,860	\$74,442,170
J5	RAILROAD	142		\$0	\$69,858,530
J6	PIPELAND COMPANY	1,478		\$25,783,550	\$393,793,300
J7	CABLE TELEVISION COMPANY	145		\$3,630	\$33,256,700
L1	COMMERCIAL PERSONAL PROPERTY	11,172		\$60,593,470	\$1,208,297,701
L2	INDUSTRIAL AND MANUFACTURING PERS	422		\$106,788,040	\$1,843,029,890
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,165		\$6,959,640	\$83,425,570
O	RESIDENTIAL INVENTORY	4,602		\$65,508,337	\$144,549,480
S	SPECIAL INVENTORY TAX	145		\$0	\$62,608,420
X	TOTALLY EXEMPT PROPERTY	22,875		\$35,857,535	\$2,230,061,000
	Totals		583,840.3192	\$1,891,688,748	\$33,561,814,337

2015 CERTIFIED TOTALS

Property Count: 1,129

GBC - BRAZORIA COUNTY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	830		\$2,861,410	\$174,458,470
B	MULTIFAMILY RESIDENCE	28		\$40,280	\$47,279,520
C1	VACANT LOTS AND LAND TRACTS	91		\$0	\$15,670,000
D1	QUALIFIED OPEN-SPACE LAND	27	2,060.1853	\$0	\$8,473,530
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	4		\$0	\$60,291
E	RURAL LAND, NON QUALIFIED OPEN SPA	67	404.7519	\$158,570	\$12,417,550
F1	COMMERCIAL REAL PROPERTY	101		\$2,071,460	\$76,204,061
L1	COMMERCIAL PERSONAL PROPERTY	8		\$0	\$3,686,180
L2	INDUSTRIAL AND MANUFACTURING PERS	1		\$1,179,560	\$1,179,560
M1	TANGIBLE OTHER PERSONAL, MOBILE H	8		\$80,500	\$239,880
O	RESIDENTIAL INVENTORY	5		\$0	\$260,130
	Totals		2,464.9372	\$6,391,780	\$339,929,172

2015 CERTIFIED TOTALS

Property Count: 215,836

GBC - BRAZORIA COUNTY
Grand Totals

11/5/2015 10:49:48AM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	95,557		\$305,897,807	\$14,516,960,003
B	MULTIFAMILY RESIDENCE	541		\$39,449,480	\$775,353,507
C1	VACANT LOTS AND LAND TRACTS	29,336		\$0	\$457,441,107
D1	QUALIFIED OPEN-SPACE LAND	10,910	497,720.2573	\$0	\$1,181,679,477
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	988		\$678,050	\$10,344,037
E	RURAL LAND, NON QUALIFIED OPEN SPA	10,104	88,584.9991	\$15,633,783	\$752,571,143
F1	COMMERCIAL REAL PROPERTY	5,267		\$114,585,206	\$2,412,763,836
F2	INDUSTRIAL AND MANUFACTURING REAL	294		\$1,118,402,080	\$7,077,004,630
G1	OIL AND GAS	20,416		\$0	\$337,363,187
G3	OTHER SUB-SURFACE INTERESTS IN LA	395		\$0	\$684,251
H2	GOODS IN TRANSIT	1		\$0	\$3,361,700
J1	WATER SYSTEMS	37		\$0	\$1,097,670
J2	GAS DISTRIBUTION SYSTEM	47		\$0	\$20,411,260
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	307		\$0	\$206,019,190
J4	TELEPHONE COMPANY (INCLUDING CO-O	416		\$679,860	\$74,442,170
J5	RAILROAD	142		\$0	\$69,858,530
J6	PIPELAND COMPANY	1,478		\$25,783,550	\$393,793,300
J7	CABLE TELEVISION COMPANY	145		\$3,630	\$33,256,700
L1	COMMERCIAL PERSONAL PROPERTY	11,180		\$60,593,470	\$1,211,983,881
L2	INDUSTRIAL AND MANUFACTURING PERS	423		\$107,967,600	\$1,844,209,450
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,173		\$7,040,140	\$83,665,450
O	RESIDENTIAL INVENTORY	4,607		\$65,508,337	\$144,809,610
S	SPECIAL INVENTORY TAX	145		\$0	\$62,608,420
X	TOTALLY EXEMPT PROPERTY	22,875		\$35,857,535	\$2,230,061,000
	Totals		586,305.2564	\$1,898,080,528	\$33,901,743,509

2015 CERTIFIED TOTALS

Property Count: 214,707

GBC - BRAZORIA COUNTY
ARB Approved Totals

11/5/2015 10:49:48AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A		53		\$143,367	\$1,584,558
A1	SINGLE FAMILY RESIDENCE	87,455		\$298,966,930	\$14,035,559,930
A2	MOBILE HOME ON LAND	8,127		\$3,786,210	\$297,911,485
A3	IMPROVEMENT ONLY	208		\$139,890	\$7,445,560
B		2		\$0	\$3,099,662
B1	APARTMENTS	232		\$38,122,140	\$703,135,506
B2	DUPLEX	281		\$1,287,060	\$21,838,819
C1	VACANT LOT IN CITY	9,824		\$0	\$129,031,164
C2	COMMERCIAL OR INDUSTRIAL VACANT L	1,099		\$0	\$102,809,401
C3	VACANT LOT OUT SIDE CITY	18,332		\$0	\$209,930,542
D1	QUALIFIED AG LAND	10,987	496,087.4253	\$0	\$1,174,313,349
D2	IMPROVEMENTS ON QUALIFIED AG LAND	984		\$678,050	\$10,283,746
E		10		\$11,123	\$117,836
E1	FARM OR RANCH IMPROVEMENT	3,129		\$13,520,260	\$399,659,838
E2	FARM OR RANCH OUT BUILDINGS	2,108		\$1,943,830	\$13,784,988
E4	NON QUALIFIED AG LAND	5,194		\$0	\$325,483,529
F1	COMMERCIAL REAL PROPERTY	5,163		\$112,513,746	\$2,336,339,605
F2	INDUSTRIAL REAL PROPERTY	294		\$1,118,402,080	\$7,077,004,630
FX1	RELIGIOUS AND CHARITABLE ORGANIZAT	2		\$0	\$217,640
FX4	COUNTY OWNED PROPERTY	1		\$0	\$2,530
G1	OIL AND GAS	20,416		\$0	\$337,363,187
G3	MINERALS NON PRODUCTING	395		\$0	\$684,251
H2	GOODS IN TRANSIT	1		\$0	\$3,361,700
J1	WATER SYSTEMS	37		\$0	\$1,097,670
J2	GAS DISTRIBUTION SYSTEM	47		\$0	\$20,411,260
J3	ELECTRIC COMPANY	307		\$0	\$206,019,190
J4	TELEPHONE COMPANY	416		\$679,860	\$74,442,170
J5	RAILROAD	142		\$0	\$69,858,530
J6	PIPELINES	1,478		\$25,783,550	\$393,793,300
J7	CABLE TELEVISION COMPANY	145		\$3,630	\$33,256,700
L1	COMMERCIAL PERSONAL PROPERTY	11,172		\$60,593,470	\$1,208,297,701
L2	INDUSTRIAL PERSONAL PROPERTY	422		\$106,788,040	\$1,843,029,890
M1	MOBILE HOMES	6,165		\$6,959,640	\$83,425,570
O1	RESIDENTIAL INVENTORY VACANT LAND	4,036		\$0	\$68,416,918
O2	RESIDENTIAL INVENTORY IMPROVEMEN	566		\$65,508,337	\$76,132,562
S	SPECIAL INVENTORY	144		\$0	\$62,122,240
S4	SPECIAL INVENTORY (HEAVY EQUIP)	1		\$0	\$486,180
X	TOTAL EXEMPT	22,875		\$35,857,535	\$2,230,061,000
	Totals		496,087.4253	\$1,891,688,748	\$33,561,814,337

2015 CERTIFIED TOTALS

Property Count: 1,129

GBC - BRAZORIA COUNTY
Under ARB Review Totals

11/5/2015 10:49:48AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	SINGLE FAMILY RESIDENCE	820		\$2,853,390	\$173,903,740
A2	MOBILE HOME ON LAND	12		\$8,020	\$554,730
B1	APARTMENTS	26		\$0	\$47,042,680
B2	DUPLEX	2		\$40,280	\$236,840
C1	VACANT LOT IN CITY	31		\$0	\$2,537,570
C2	COMMERCIAL OR INDUSTRIAL VACANT L	18		\$0	\$11,589,330
C3	VACANT LOT OUT SIDE CITY	42		\$0	\$1,543,100
D1	QUALIFIED AG LAND	27	2,060.1853	\$0	\$8,473,530
D2	IMPROVEMENTS ON QUALIFIED AG LAND	4		\$0	\$60,291
E1	FARM OR RANCH IMPROVEMENT	27		\$138,750	\$5,992,070
E2	FARM OR RANCH OUT BUILDINGS	15		\$19,820	\$197,130
E4	NON QUALIFIED AG LAND	30		\$0	\$6,228,350
F1	COMMERCIAL REAL PROPERTY	101		\$2,071,460	\$76,204,061
L1	COMMERCIAL PERSONAL PROPERTY	8		\$0	\$3,686,180
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$1,179,560	\$1,179,560
M1	MOBILE HOMES	8		\$80,500	\$239,880
O1	RESIDENTIAL INVENTORY VACANT LAND	5		\$0	\$260,130
	Totals		2,060.1853	\$6,391,780	\$339,929,172

2015 CERTIFIED TOTALS

Property Count: 215,836

GBC - BRAZORIA COUNTY

Grand Totals

11/5/2015

10:49:48AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A		53		\$143,367	\$1,584,558
A1	SINGLE FAMILY RESIDENCE	88,275		\$301,820,320	\$14,209,463,670
A2	MOBILE HOME ON LAND	8,139		\$3,794,230	\$298,466,215
A3	IMPROVEMENT ONLY	208		\$139,890	\$7,445,560
B		2		\$0	\$3,099,662
B1	APARTMENTS	258		\$38,122,140	\$750,178,186
B2	DUPLEX	283		\$1,327,340	\$22,075,659
C1	VACANT LOT IN CITY	9,855		\$0	\$131,568,734
C2	COMMERCIAL OR INDUSTRIAL VACANT L	1,117		\$0	\$114,398,731
C3	VACANT LOT OUT SIDE CITY	18,374		\$0	\$211,473,642
D1	QUALIFIED AG LAND	11,014	498,147.6106	\$0	\$1,182,786,879
D2	IMPROVEMENTS ON QUALIFIED AG LAND	988		\$678,050	\$10,344,037
E		10		\$11,123	\$117,836
E1	FARM OR RANCH IMPROVEMENT	3,156		\$13,659,010	\$405,651,908
E2	FARM OR RANCH OUT BUILDINGS	2,123		\$1,963,650	\$13,982,118
E4	NON QUALIFIED AG LAND	5,224		\$0	\$331,711,879
F1	COMMERCIAL REAL PROPERTY	5,264		\$114,585,206	\$2,412,543,666
F2	INDUSTRIAL REAL PROPERTY	294		\$1,118,402,080	\$7,077,004,630
FX1	RELIGIOUS AND CHARITABLE ORGANIZAT	2		\$0	\$217,640
FX4	COUNTY OWNED PROPERTY	1		\$0	\$2,530
G1	OIL AND GAS	20,416		\$0	\$337,363,187
G3	MINERALS NON PRODUCTING	395		\$0	\$684,251
H2	GOODS IN TRANSIT	1		\$0	\$3,361,700
J1	WATER SYSTEMS	37		\$0	\$1,097,670
J2	GAS DISTRIBUTION SYSTEM	47		\$0	\$20,411,260
J3	ELECTRIC COMPANY	307		\$0	\$206,019,190
J4	TELEPHONE COMPANY	416		\$679,860	\$74,442,170
J5	RAILROAD	142		\$0	\$69,858,530
J6	PIPELINES	1,478		\$25,783,550	\$393,793,300
J7	CABLE TELEVISION COMPANY	145		\$3,630	\$33,256,700
L1	COMMERCIAL PERSONAL PROPERTY	11,180		\$60,593,470	\$1,211,983,881
L2	INDUSTRIAL PERSONAL PROPERTY	423		\$107,967,600	\$1,844,209,450
M1	MOBILE HOMES	6,173		\$7,040,140	\$83,665,450
O1	RESIDENTIAL INVENTORY VACANT LAND	4,041		\$0	\$68,677,048
O2	RESIDENTIAL INVENTORY IMPROVEMEN	566		\$65,508,337	\$76,132,562
S	SPECIAL INVENTORY	144		\$0	\$62,122,240
S4	SPECIAL INVENTORY (HEAVY EQUIP)	1		\$0	\$486,180
X	TOTAL EXEMPT	22,875		\$35,857,535	\$2,230,061,000
	Totals		498,147.6106	\$1,898,080,528	\$33,901,743,509

2015 CERTIFIED TOTALS

Property Count: 215,836

GBC - BRAZORIA COUNTY
Effective Rate Assumption

11/5/2015 10:49:48AM

New Value

TOTAL NEW VALUE MARKET: **\$1,898,080,528**
TOTAL NEW VALUE TAXABLE: **\$1,371,603,203**

New Exemptions

Exemption	Description	Count		
EX-XL	11.231 Organizations Providing Economic Deve	1	2014 Market Value	\$201,100
EX-XN	11.252 Motor vehicles leased for personal use	105	2014 Market Value	\$889,430
EX-XV	Other Exemptions (including public property, re	173	2014 Market Value	\$8,583,376
EX366	HB366 Exempt	1,459	2014 Market Value	\$4,207,645
ABSOLUTE EXEMPTIONS VALUE LOSS				\$13,881,551

Exemption	Description	Count	Exemption Amount
DP	Disability	60	\$4,312,856
DV1	Disabled Veterans 10% - 29%	30	\$213,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	36	\$292,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	49	\$515,760
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	67	\$705,730
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	47	\$5,656,172
HS	Homestead	2,415	\$96,733,776
OV65	Over 65	873	\$74,538,298
OV65S	OV65 Surviving Spouse	56	\$5,050,177
PARTIAL EXEMPTIONS VALUE LOSS			3,639
NEW EXEMPTIONS VALUE LOSS			\$201,951,820

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$201,951,820**

New Ag / Timber Exemptions

2014 Market Value \$6,292,090 Count: 130
2015 Ag/Timber Use \$155,510
NEW AG / TIMBER VALUE LOSS \$6,136,580

New Annexations

New Deannexations

2015 CERTIFIED TOTALS

**GBC - BRAZORIA COUNTY
Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
71,656	\$166,767	\$33,997	\$132,770

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
69,675	\$166,990	\$34,007	\$132,983

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,129	\$339,929,172.00	\$227,130,955