

# Brazoria County Appraisal District

Annual Report 2018



## **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 while managing critical data in dynamic situations.*



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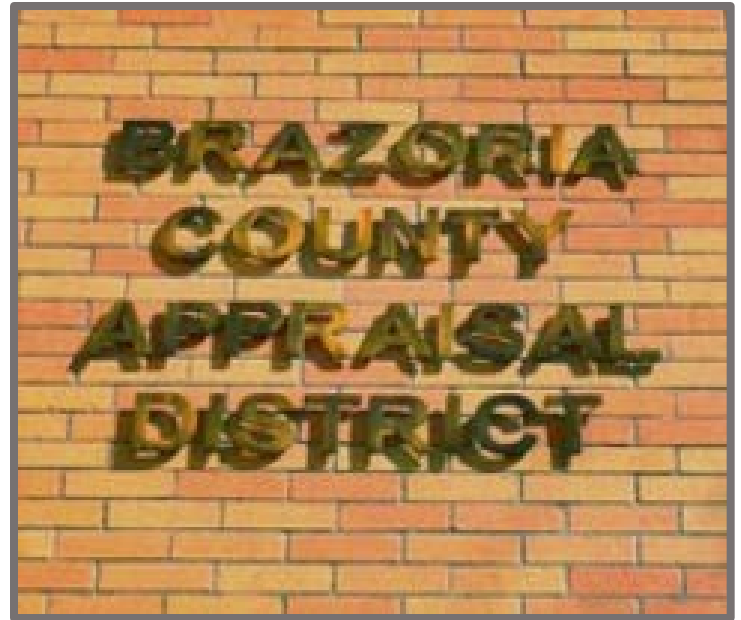
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## Purpose

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.

## 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.

### Summary of Procedures

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 Brazoria County Appraisal District is responsible for local property tax appraisal and exemption administration for the jurisdictions, or taxing units, in the county. These taxing units include the county, a city, school district, municipal utility districts, etc. Each taxing unit 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.

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.

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).

## Introduction

The Brazoria County Appraisal District (BCAD) is a political subdivision of the State of Texas created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district.

### The Board of Directors

A 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 2018 the chief appraiser reported to the following board of directors:

Title	Member	Area
Chairperson	Glenn W Slayer	Sweeny, Columbia-Brazoria
Vice-Chairperson	Gail Robinson	Brazosport
Secretary	Rubye Jo Knight	Pearland
Member	Susan Spoor	Angleton
Member	Tommy King	Alvin
Tax Assessor-Collector	Ro'Vin Garrett	Brazoria County



A list of members for the district's agricultural advisory board can be found at:

<http://www.brazoriacad.org/agricultural-advisory-board.html>

A list of members for the district's appraisal review board can be found at:

<http://www.brazoriacad.org/appraisal-review-board-arb.html>



## General Statistics

General Statistics					
Appraisal Year	2018	2017	2016	2015	2014
Financial Budget	\$5,667,000	\$5,256,630	\$4,920,470	\$4,621,140	\$4,295,690
Parcels	224,956	222,241	219,120	214,707	213,356
Amount Per Parcel	\$25.19	\$23.65	\$22.46	\$21.52	\$20.13
Brazoria County Market Value	\$49,041,905,166	\$44,036,989,757	\$38,552,659,493	\$33,561,814,337	\$31,111,542,742
Taxable Value	\$29,486,430,903	\$27,838,487,549	\$26,074,256,424		
Personnel	60	59	57	56	53
Appraisers	35	29	30	30	30
Registered Professional Appraisers	19	16	21	21	21

## 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 15<sup>th</sup> 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.

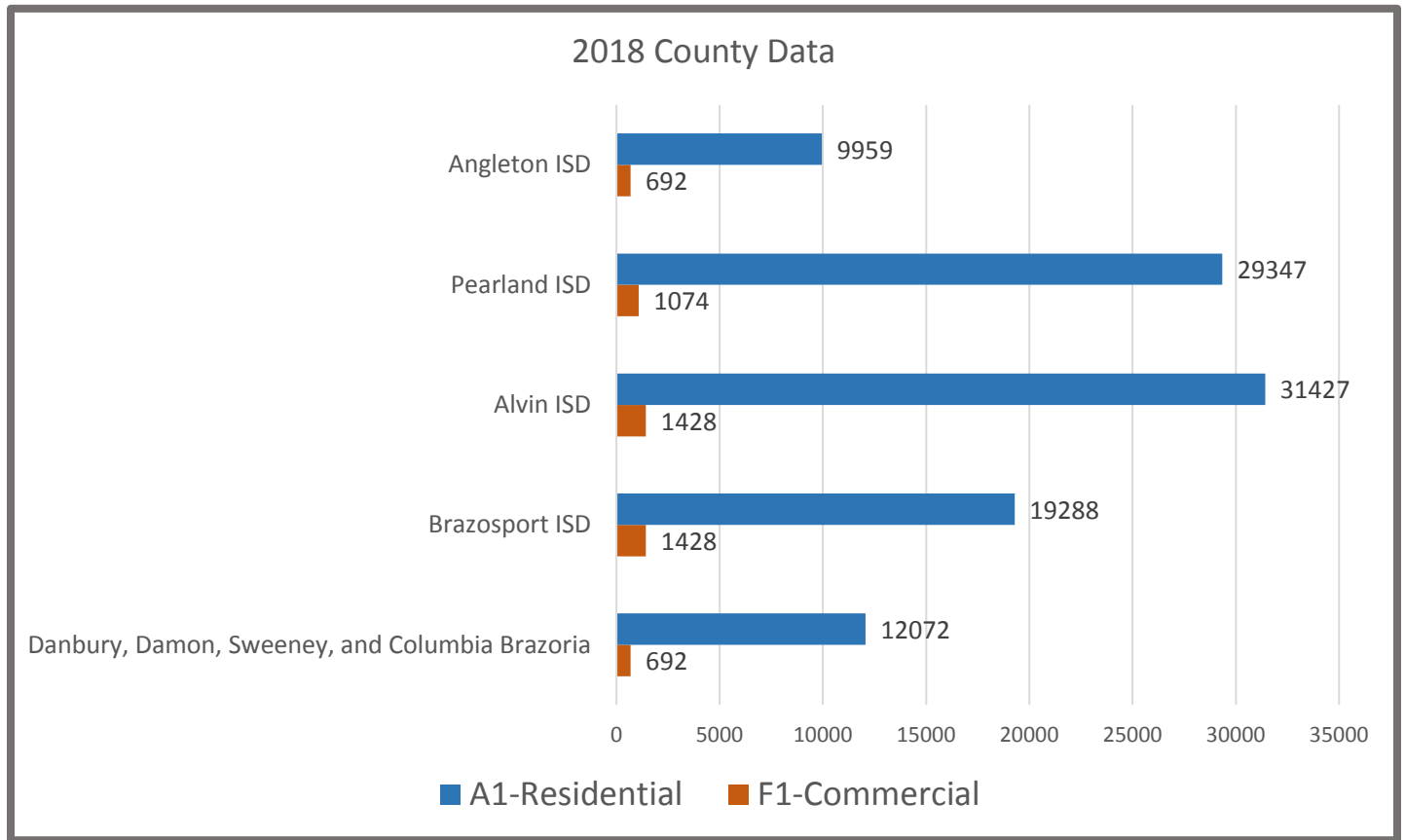
For 2018 there were 60 employees with a total budget of \$5,667,000. The district maintained records covering 224,956 parcels totaling \$49,041,905,166 in market value and \$29,486,430,903 in taxable value. This equates to a \$25.19 per parcel compared to \$23.65 in 2017, \$22.46 in 2016, \$21.52 in 2015, and \$20.13 in 2014.

## Legislative Changes

The most recent legislative changes for the Texas Association of Appraisal Districts can be found at:  
<https://taad.org/wp-content/uploads/2018/06/85th-Bills-as-of-08-08-17-2.pdf>

## 2018 County Data

BCAD has eight school districts within the county boundaries. The following chart shows how many parcels each school district has in the A1 (residential) and F1 (commercial) categories.



BCAD appraises approximately 11,990 lease and business personal property accounts; BCAD also maintains 2,705 industrial accounts through contracted appraisal services. An allocation of appraisal staff to parcel ratio is submitted annually to the chief appraiser for consideration.

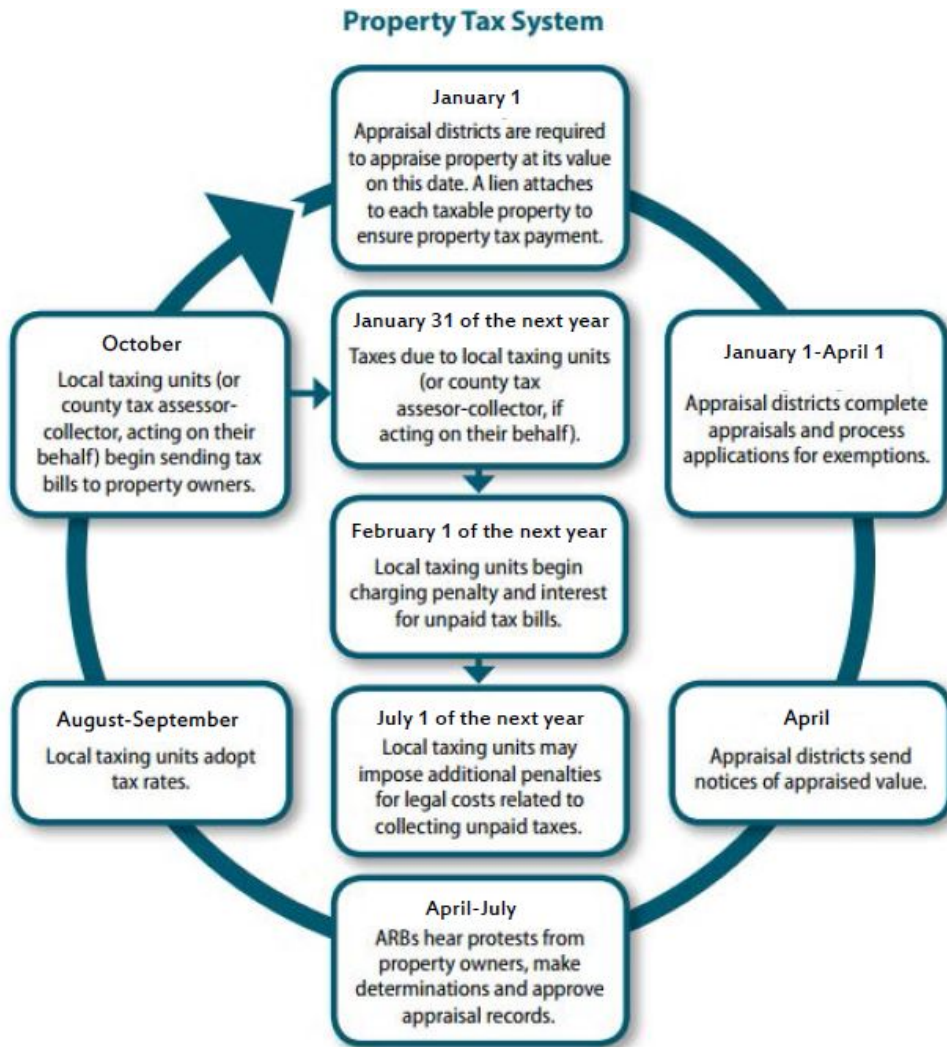
## System Explanation

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

1. An appraisal district in each county sets the value of taxable property each year.
2. An appraisal review board (ARB) settles any disagreements between you and the appraisal district about the value of your property.
3. 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 pay.

The system has four stages:

1. Valuing the taxable property
2. Protesting the values
3. Adopting the tax rates
4. Collecting the taxes



## 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 35 registered appraisers of which 19 have attained the Registered Professional Appraiser (RPA) state designation.

For the 2017-2018 reappraisal phases, the following areas were focused on for reappraisal:

- Residential – reappraisals were focused on flooded areas in the county. Additionally, there were approximately 2,100 active building permits in the final quarter of 2017.

- Commercial – the District reappraised commercial properties in the Columbia/Brazoria, Sweeny, and Angleton Independent School Districts. Flooded areas were also re-inspected
- Agricultural – agricultural accounts in the Sweeny, Columbia/Brazoria, and Damon Independent School Districts were re-inspected in 2017
- Land – a reappraisal of Angleton Independent School District was completed as well as re-inspections of flooded areas of the county

In 2018 there were approximately 1,780 new homes built in Brazoria County.

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.

### Hurricane Harvey

In 2017 Brazoria County was affected by Hurricane Harvey. The District's endeavors for 2017-2018 were therefore focused on areas of known damage from the hurricane. Some of the areas impacted include:

- Holiday Lakes (approximately 600 parcels)
- Bar-X Subdivision (approximately 2,900 parcels)
- County Roads 36 and 288 in Angleton (approximately 800 parcels)
- Longhorn Subdivision and surrounding County Road 28 (approximately 200 parcels)
- County Road 25 (approximately 250 parcels)

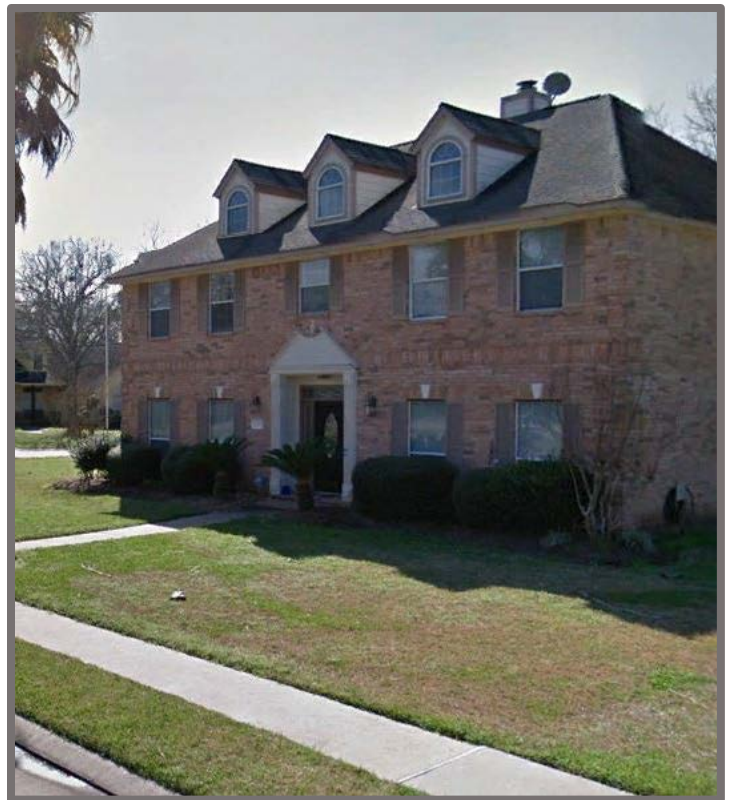
The district made a disaster survey available on the BCAD website for property owners to render damages from the flood. BCAD received approximately 500 surveys from property owners detailing the damages to their properties along with photographs. The District has now made an updated survey available on the website to receive updates on repairs to damaged properties.

### Fieldwork Reappraisal

Fieldwork includes inspection of properties that typically include remodels, repairs, demolitions generated from permits and properties flagged for re-inspection. 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

In-house appraisal is 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 (IAAO).





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

Approximately 79,000 residential properties were reappraised for the 2018 tax roll including about 1,700 new homes. On average market increases for existing homes ranged between 8-12%. Nearly 40,000 residential properties decreased in value. Of those at least 20,000 declined because of damages and/or loss of market attributed to Hurricane Harvey.

There were approximately 5,600 commercial properties certified at about \$104 million more in value for 2018.

There were 251 new agricultural accounts in 2018 while agriculture was removed from 405 accounts, therefore there was a loss of 154 agricultural accounts. The market loss for productivity in 2018 was \$1,499,093,130. BCAD's agricultural department received 1,226 Agriculture applications, 113 Wildlife applications, 54 Agriculture Questionable, and 700 Agriculture Questionnaires in 2018.

## Certified Totals

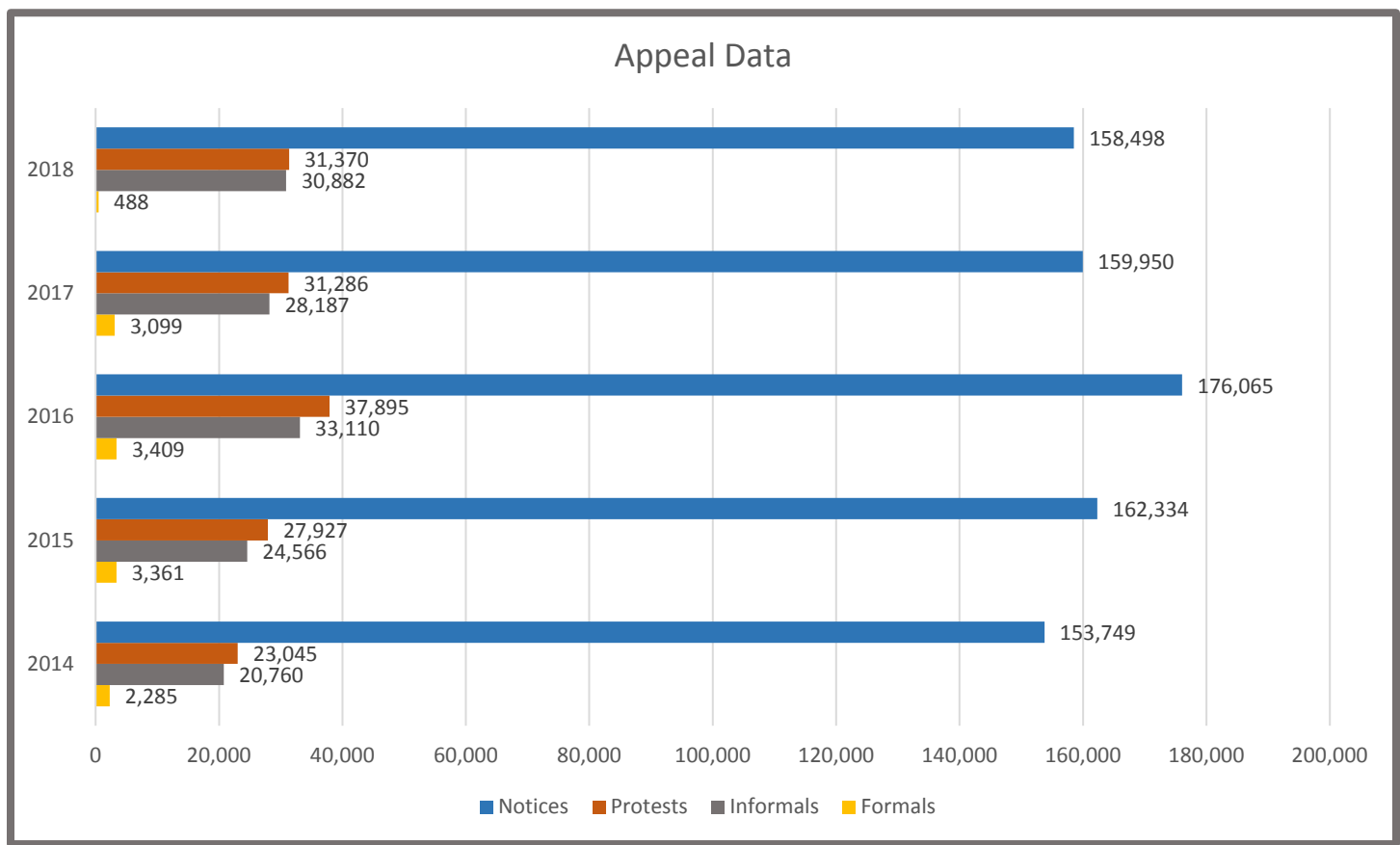
Below you will find the certified totals for 2018:

BRAZORIA County		2018 CERTIFIED TOTALS		As of Certification	
Property Count: 224,956		GBC - BRAZORIA COUNTY Grand Totals		7/17/2018	10:11:28AM
State Category Breakdown					
State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	102,085		\$433,885,500	\$18,213,802,171
B	MULTIFAMILY RESIDENCE	564		\$46,151,860	\$1,231,214,641
C1	VACANT LOTS AND LAND TRACTS	27,420		\$0	\$498,541,368
D1	QUALIFIED OPEN-SPACE LAND	11,171	495,577.1590	\$0	\$1,597,606,992
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,078		\$917,540	\$12,569,808
E	RURAL LAND, NON QUALIFIED OPEN SP	10,541	85,777.2925	\$26,567,278	\$950,387,061
F1	COMMERCIAL REAL PROPERTY	5,311		\$101,678,210	\$3,288,053,278
F2	INDUSTRIAL AND MANUFACTURING REA	296		\$157,141,440	\$15,668,341,040
G1	OIL AND GAS	21,309		\$0	\$219,137,052
G3	OTHER SUB-SURFACE INTERESTS IN LA	383		\$0	\$838,200
J1	WATER SYSTEMS	38		\$0	\$1,081,610
J2	GAS DISTRIBUTION SYSTEM	48		\$0	\$28,304,150
J3	ELECTRIC COMPANY (INCLUDING CO-OP	306		\$0	\$249,345,620
J4	TELEPHONE COMPANY (INCLUDING CO-	473		\$3,787,830	\$73,805,800
J5	RAILROAD	141		\$0	\$85,868,120
J6	PIPELAND COMPANY	1,541		\$23,433,600	\$430,664,270
J7	CABLE TELEVISION COMPANY	152		\$0	\$37,881,600
J8	OTHER TYPE OF UTILITY	6		\$284,180	\$287,740
L1	COMMERCIAL PERSONAL PROPERTY	11,990		\$4,521,990	\$1,380,031,770
L2	INDUSTRIAL AND MANUFACTURING PERE	390		\$141,694,960	\$1,819,684,500
M1	TANGIBLE OTHER PERSONAL, MOBILE H	6,965		\$21,029,560	\$123,283,460
O	RESIDENTIAL INVENTORY	5,090		\$91,261,553	\$207,839,113
S	SPECIAL INVENTORY TAX	179		\$0	\$79,444,990
X	TOTALLY EXEMPT PROPERTY	23,628		\$41,319,497	\$2,843,890,812
		Totals	581,354.4515	\$1,093,474,998	\$49,041,905,166

## 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 1 and concludes with the certification of the appraisal roll to the taxing entities of Brazoria County. The ARB is a quasi-judicial body appointed by the county’s district administrative judge.



There were 31,370 protests in 2018. Of those only 488 were scheduled for formal hearings with the appraisal review board. This is a large decrease from 2017’s 3,099 protests scheduled for a formal hearings. This difference can mostly be attributed to the effect Hurricane Harvey had on the county.

After the equalization phase, commonly called protest season, the chief appraiser certified the tax roll and submitted the roll to the taxing jurisdictions within the boundaries of Brazoria County. The total market value certified by the chief appraiser for 2018 was \$49,041,905,199, in 2017 the certified total was \$44,036,989,757, in 2016 the total was \$38,552,659,493, in 2015 the total was \$33,561,814,337, and in 2014 it was \$31,111,542,742

# Taxing Jurisdictions

## County

Brazoria County

## Emergency Services Districts

Brazoria County Emergency Services No. 1, 2, & 3

## College Districts

Alvin Community College

Brazosport College

## Hospital Districts

UTMB Health Angleton Danbury Campus

Sweeney Community Hospital

## School Districts

Alvin ISD

Columbia-Brazoria ISD

Pearland ISD

Angleton ISD

Damon ISD

Sweeney ISD

Brazosport ISD

Danbury ISD

## Cities

Alvin

Holiday Lakes

Pearland

Angleton

Hillcrest Village

Quintana

Brazoria

Jones Creek

Richwood

Brookside Village

Lake Jackson

Surfside

Clute

Liverpool

Sweeney

Danbury

Manvel

West Columbia

Freeport

Oyster Creek

## Municipal Utility Districts

A list of the MUDs of Brazoria County can be found here: <http://www.brazoriacad.org/municipal-utility-districts.html>

## Tax Rates

A list of all taxing jurisdictions and their respective exemptions and tax rates for 2018 are found at: <http://www.brazoriacad.org/2017-tax-rates.html>.

# Achievements

## Property Value Study

The Brazoria County Appraisal District is currently participating in the bi-annual Property Value Study (PVS) conducted by the Texas State Comptroller's office. The PVS has two functions for school funding purposes:

- 1) To assess the median level of appraisal for each CAD
- 2) To determine if the values are at or near market value.

The last time the District participated in this study was 2016; the results for that study were reported in March of 2017. The passing ratio is between 95-105%. The district was at 99% overall.

To view the study or any previous studies go to:

<https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>

## 2017 Methods and Assistance Program

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
<b>Does the appraisal district have up-to-date appraisal maps?</b>	<b>PASS</b>
<b>Is the implementation of the appraisal district's most recent reappraisal plan current?</b>	<b>PASS</b>
<b>Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?</b>	<b>PASS</b>
<b>Are values reproducible using the appraisal district's written procedures and appraisal records?</b>	<b>PASS</b>
<b>Review Areas</b>	<b>Total Score</b>
<b>Governance</b>	<b>100</b>
<b>Taxpayer Assistance</b>	<b>100</b>
<b>Operating Procedures</b>	<b>100</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>100</b>

In 2017 the comptroller's office recognized BCAD with a rating of "EXCEEDING" during the bi-annual Methods and Assistance Program review (MAP). The MAP review checks and ensures that all districts are compliant with the IAAO 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. The district will undergo another review in 2019. To view the full 2017 report, go to this website:

<https://comptroller.texas.gov/taxes/property-tax/map/index.php>



## Verification

### STATE OF TEXAS COUNTY OF BRAZORIA

**BEFORE ME** the undersigned Notary Public, on this day personally appeared, Cheryl Evans, who being duly sworn on his oath by me deposed as follows:

“My name is Cheryl Evans. I am the Chief Appraiser for the Brazoria County Appraisal District. I am fully competent to make this affidavit and duly authorized to answer on behalf of the Brazoria County Appraisal District.

I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me. I have read the foregoing 2017 Annual Report and verify that the information are known to me and are the public records of the District. I further verify that such information is within my knowledge or within the knowledge of individuals under my supervision or delegated by me to be familiar with such information, and is true and correct.”

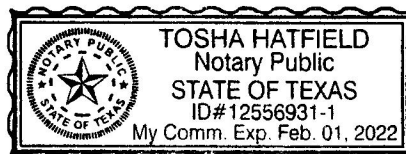
Cheryl Evans

Cheryl Evans

**SUSCRIBED AND SWORN TO ME** on the 26<sup>th</sup> day of October, 2018

To certify which witness my hand and official seal:

Tosha Hatfield



**NOTARY PUBLIC** in and for the State of Texas