

Brazoria County Appraisal District

Annual Report 2020



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.



Contents

Purpose	2
Requirements and Responsibilities	2
Summary of Procedures.....	2
Introduction	3
The Board of Directors	3
General Statistics	4
Personnel Resources	4
Legislative Changes	4
2020 County Data	5
System Explanation	5
Appraisal Results	7
Fieldwork Reappraisal	7
In-House Reappraisal	7
Certified Totals	8
Appeal Data.....	8
Taxing Jurisdictions	10
County	10
Emergency Services Districts	10
College Districts.....	10
Hospital Districts	10
School Districts.....	10
Cities.....	10
Municipal Utility Districts.....	10
Achievements.....	11
Property Value Study	11
2019 Methods and Assistance Program	11
Verification.....	12

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

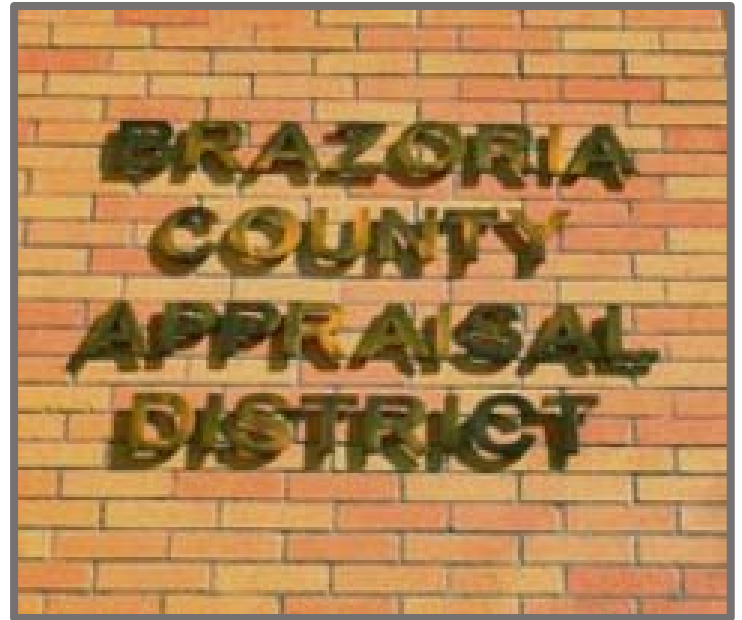
Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, 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 2019 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	Tommy King	Alvin
Member	Susan Spoor	Angleton
Member	George Sandars	Pearland
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	2020	2019	2018	2017	2016
Financial Budget	\$6,340,700	\$5,932,390	\$5,667,000	\$5,256,630	\$4,920,470
Parcels	233,413	228,772	224,956	222,241	219,120
Budget Per Parcel	\$27.17	\$25.93	\$25.19	\$23.65	\$22.46
Brazoria County Market Value	\$62,178,309,005	\$53,455,090,315	\$49,041,905,166	\$44,036,989,757	\$38,552,659,493
Taxable Value	\$34,395,161,443	\$31,173,053,282	\$29,486,430,903	\$27,838,487,549	\$26,074,256,424
Personnel	63	62	60	59	57
Appraisers	29	34	35	29	30
Registered Professional Appraisers	20	18	19	16	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 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.

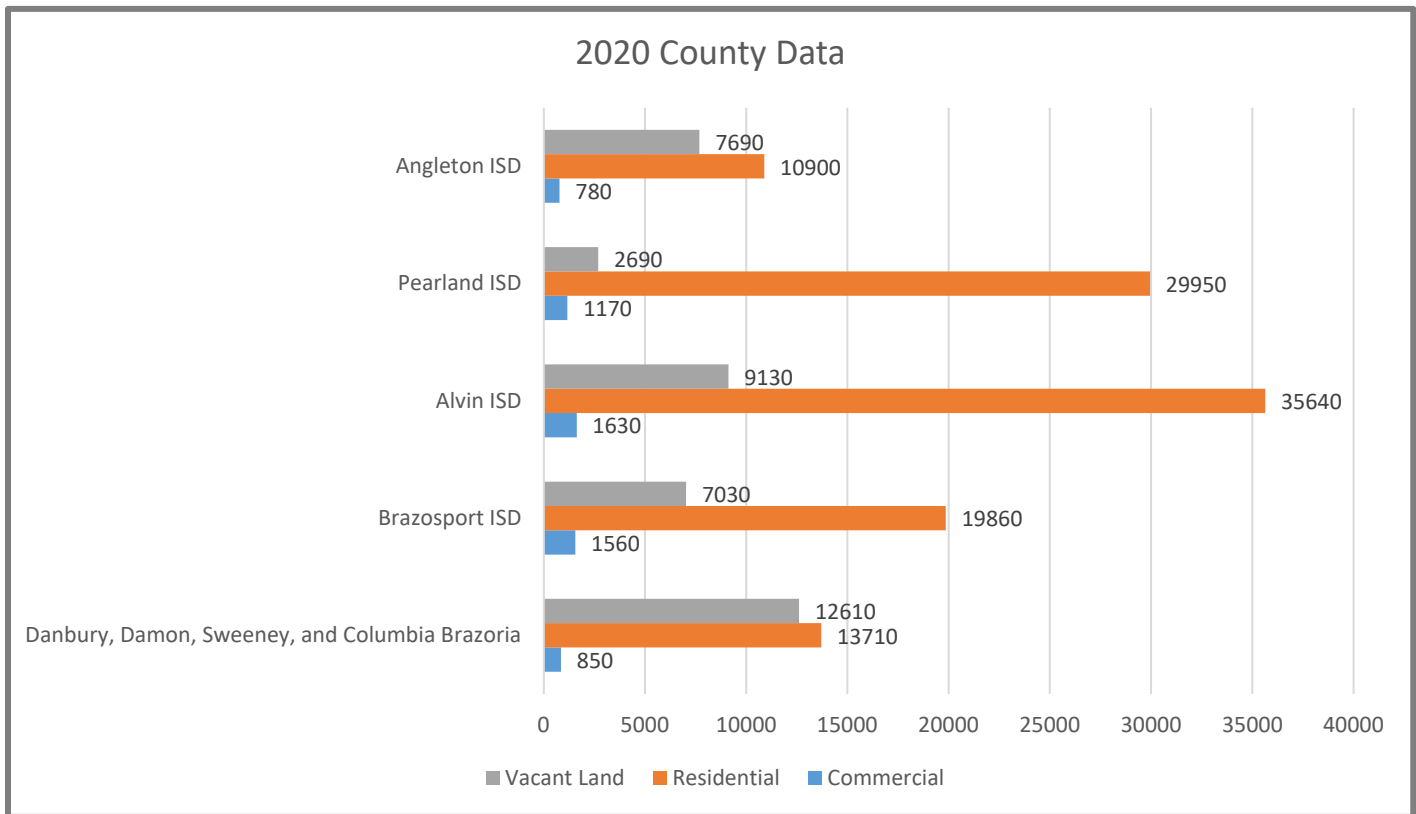
For 2020 there were 63 employees with a total budget of \$6,340,700. The district maintained records covering 233,413 parcels totaling \$62,178,309,005 in market value and \$34,395,161,443 in taxable value. This equates to a \$27.17 budget/parcel compared to \$25.93 in 2019, \$25.19 in 2018, \$23.65 in 2017, and \$22.46 in 2016.

Legislative Changes

The most recent legislative changes for the Texas Association of Appraisal Districts can be found at: <https://taad.org/>

2020 County Data

BCAD has eight school districts within the county boundaries. The following chart shows the approximate number of parcels each school district has in the residential, commercial, and vacant land categories.



BCAD appraises approximately 4,500 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.

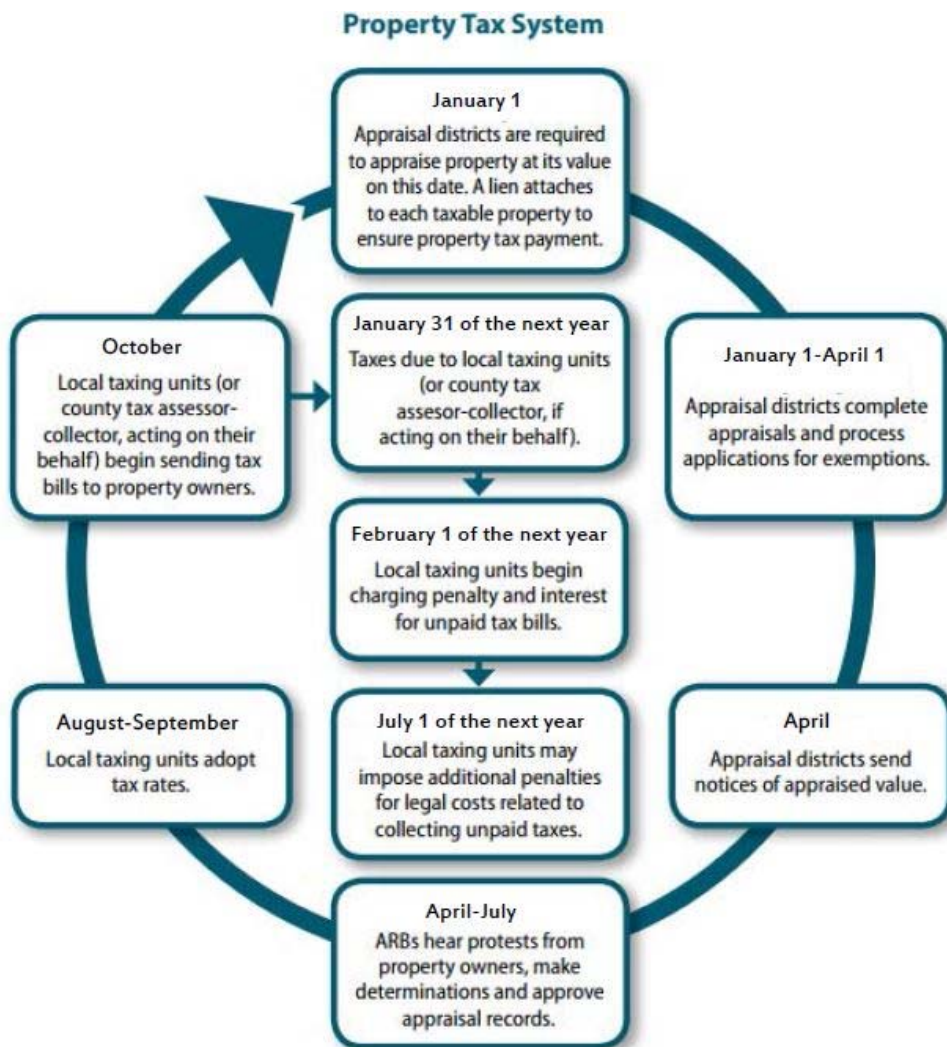
System Explanation

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 29 registered appraisers of which 20 have attained the Registered Professional Appraiser (RPA) state designation.

For the 2019-2020 reappraisal phases, the following areas were focused on for reappraisal:

- Residential – reappraisals were focused on old dates with emphasis on properties in abstracts as well as continued reinspection of some flooded areas of the county. Residential appraisers have also gone through training to integrate iPads as field tools
- In-house – reappraisals focused primarily on old dates in, but not limited to, Brazosport and Angleton ISDs using Pictometry
- Commercial – the District reappraised commercial properties in the Brazosport and Alvin Independent School Districts. Special projects include analysis of warehouse classification. Commercial appraisers have also gone through training to integrate iPads as field tools
- Agricultural – agricultural accounts in the Alvin and Pearland Independent School Districts were re-inspected
- Land – a reappraisal of southern portions of Alvin Independent School District land accounts and Columbia-Brazoria Independent School District accounts was completed as well as re-inspections of flooded areas of the county. Commercial land values were also reviewed

In 2020 there were approximately 3,100 new homes built in Brazoria County.

A mass appraisal report was 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

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.

Certified Totals

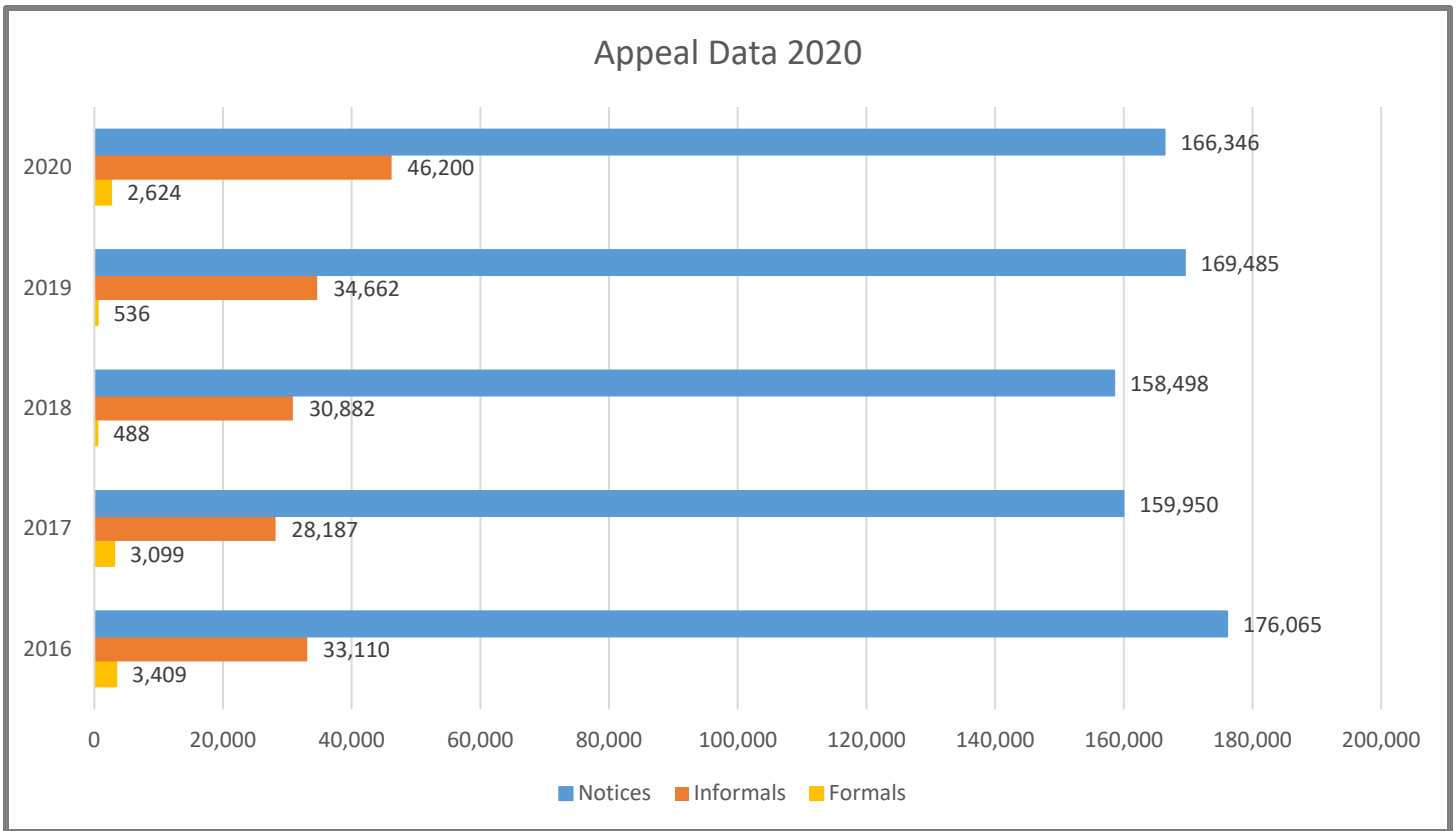
Below you will find the certified totals for 2020:

BRAZORIA County		2020 CERTIFIED TOTALS		As of Supplement 3	
Property Count: 233,413		GBC - BRAZORIA COUNTY Grand Totals		10/26/2020	8:05:30AM
Land		Value			
Homesite:		3,883,573,102			
Non Homesite:		3,279,875,456			
Ag Market:		2,096,080,160			
Timber Market:		374,440	Total Land	(+)	9,259,903,158
Improvement		Value			
Homesite:		18,774,028,538			
Non Homesite:		28,242,285,208	Total Improvements	(+)	47,016,313,746
Non Real		Count	Value		
Personal Property:	16,970		5,717,591,660		
Mineral Property:	39,165		184,500,441		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					5,902,092,101
					62,178,309,005
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,096,454,600		0		
Ag Use:	54,475,592		0	Productivity Loss	(-)
Timber Use:	12,470		0	Appraised Value	=
Productivity Loss:	2,041,966,538		0		60,136,342,467
				Homestead Cap	(-)
					698,827,122
				Assessed Value	=
					59,437,515,345
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	25,042,353,902
				Net Taxable	=
					34,395,161,443

The complete Certified Totals document for 2020 can be found online at <https://www.brazoriacad.org/reports.html>.

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 46,200 informal protests in 2020. Of those only 2,624 were scheduled for formal hearings with the appraisal review board. This is a significant increase from 2019's 536 scheduled formal hearings.

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 2020 was \$62,178,309,005, in 2019 the total was \$53,455,090,315, in 2018 the certified total was \$49,041,905,166, in 2017 the total was \$44,036,989,757, and in 2016 the total was \$38,552,659,493.

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>

Achievements

Property Value Study

In 2018 the Brazoria County Appraisal District participated 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 results for the 2018 study were posted in August of 2019. To view the study or any previous studies go to:

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

The District is currently participating in the Property Value Study for 2020. The results should be available in 2021.

2019 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.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS
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?	PASS
Are values reproducible using the appraisal district’s written procedures and appraisal records?	PASS
Review Areas	Total Score
Governance	100
Taxpayer Assistance	100
Operating Procedures	100
Appraisal Standards, Procedures and Methodology	100

In 2019 the comptroller’s office performed the bi-annual Methods and Assistance Program review (MAP) for BCAD. 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 participate in another review in 2021. To view the full 2019 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 2019 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

SUBSCRIBED AND SWORN TO ME on the 29th day of October, 2020

To certify which witness my hand and official seal.

Tammy Dirba

NOTARY PUBLIC in and for the State of Texas

