

COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

(281) 341-3710 Fax (832) 471-1830 www.fbctx.gov

SUBMISSION OF 2023 TAX YEAR APPRAISAL ROLL AND NEW PROPERTY VALUE

I, Carmen P. Turner, Tax Assessor Collector for Lamar CISD submit the following information from the 2023 Certified Appraisal Roll for your review:

• Taxable Value of New Property is \$2,096,149,717

Appraised Value of All Property is \$40,335,388,447

• Taxable Value of All Property is \$30,422,561,013

Please record receipt of the above information into the minutes of your next meeting.

Carmen P. Turner, MPA

Fort Bend County Tax Assessor/Collector

Date



2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600 Phone (281) 344-8623 www.fbcad.org

Appraisal Review Board Fort Bend County, Texas

Order Approving Appraisal Records

After review of the appraisal records of the Fort Bend Central Appraisal District and hearing and determining all or substantially all taxpayer protests and all taxing unit challenges which were properly brought before the Appraisal Review Board in accordance with the Texas Property Tax Code, the Board, with a quorum present, has determined that the appraisal records should be approved as changed by Board orders duly submitted to the Chief Appraiser.

It is therefore ordered that the appraisal records, as changed, are approved and constitute the appraisal roll for the Fort Bend Central Appraisal District for the tax year 2023.

The approved appraisal records are attached to this Order and are incorporated herein by reference the same as if fully copied and set forth at length.

Total Value for SO1; LAMAR CISD

Total Market Value	\$40,335,388,447
. otal Warket Value	740,000,000,447

Total Assessed Value \$33,587,663,284

Total Net Taxable Value \$30,422,561,013

Freeze Adjusted Taxable \$26,357,939,624

Signed this 14th day of July, 2023

Joseph Grace

Appraisal Review Board Chairman

Fort Bend County, Texas



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Fort Bend County, Texas

Certification Statement:

In accordance with and pursuant to Tax Code Section 26.01, on this 25 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for <u>LAMAR CISD</u> the appraisal roll and other required information for <u>LAMAR CISD</u>.

The value of all property in, $\underline{S01}$; LAMAR CISD as shown by the certified appraisal roll for $\underline{2023}$, after being submitted to and approved by the appraisal review board is:

Total Market Value \$40,335,388,447

Total Assessed Value \$33,587,663,284

Witness my hand, July 25, 2023

Jordan T. Wise

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Chief Appraiser



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Fort Bend County, Texas

CERTIFICATION OF 2023 APPRAISAL ROLL

FOR S01; LAMAR CISD

In accordance with and pursuant to Tax Code Section 26.01, on this 25 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for <u>LAMAR CISD</u> the appraisal roll, and other required information for <u>LAMAR CISD</u>.

2023 Appraisal Roll:

Total Market Value \$40,335,388,447

Total Assessed Value \$33,587,663,284

Total Taxable Value \$30,422,561,013

Freeze Adjusted Taxable \$26,357,939,624

Number of Certified Accounts <u>111,987</u>

Jordan T. Wise

Chief Appraiser

July 25, 2023

Date



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Fort Bend County, Texas

Chief Appraiser's Reasonable Estimate of Value for Property Under Review as of 2023 Appraisal Roll Certification

On July 14, 2023, the Appraisal Review Board of Fort Bend County, Texas, met to approve the appraisal records for tax year 2023. At the time of certification <u>98.04%</u> of the roll value was approved leaving <u>1.96%</u> of the value still under review. Under Section 26.01 of the Texas Property Tax Code, the chief appraiser must give a reasonable estimate of value for the properties still under review.

For <u>S01</u>; <u>LAMAR CISD</u>, the district's full certified appraised value is as follows:

Market Value \$40,335,388,447

Taxable Value \$30,422,561,013

A reasonable estimate of value for the properties still under review is as follows:

Number of Under	<u>6,371</u>	Estimated Value Adjusted for ARB Action		
Review Accounts			ajastea for AND Action	
Market Value	\$1,263,695,949	Market Value	\$1,137,326,354	
Taxable Value	\$872,986,242	<u>Taxable Value</u>	\$785,687,618	
Freeze Adjusted Taxable	\$846,494,428	Freeze Adjusted	\$761,844,985	

I, the undersigned, duly selected chief appraiser of Fort Bend Central Appraisal District, do hereby certify this to be a reasonable estimate of value of the property still under protest for 2023.

Witness my hand, July 25, 2023.

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Jordan T. Wise Chief Appraiser

Number of Properties: 111987

Assessment Roll Grand Totals Report

Tax Year: 2023 As of: Certification S01 - Lamar CISD (ARB Approved Totals)

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Land Totals						• • • • • • • • • • • • • • • • • • • •
Land - Homesite	(+)	\$4,271,463,877				
Land - Non Homesite	(+)	\$2,230,882,525				
Land - Ag Market	(+)	\$1,561,464,014				
Land - Timber Market	(+)	\$0				
Land - Exempt Ag/Timber Market	(+)	\$0				
Total Land Market Value	(=)	\$8,063,810,416	(+)	\$8,063,810,416		
Improvement Totals						
Improvements - Homesite	(+)	\$23,878,142,922				
Improvements - Non Homesite	(+)	\$6,011,994,222				
Total Improvements	(=)	\$29,890,137,144	(+)	\$29,890,137,144		
Other Totals						
Personal Property (5165)		\$2,325,149,565	(+)	\$2,325,149,565		
Minerals (4573)		\$31,322,290	(+)	\$31,322,290		
Autos (287)		\$24,969,032	(+)	\$24,969,032		
Total Market Value			(=)	\$40,335,388,447		\$40,335,388,447
Total Homestead Cap Adjustment (44568)					(-)	\$2,948,297,025
Total Exempt Property (10154)					(-)	\$2,273,116,010
Productivity Totals						
Total Productivity Market (Non Exempt)	(+)	\$1,561,464,014				
Ag Use (3189)	(-)	\$35,151,886				
Timber Use (0)	(-)	\$0				
Total Productivity Loss	(=)	\$1,526,312,128			()	¢1 526 212 120
Total Assessed	(-)	ψ1,320,312,120			(-)	\$1,526,312,128
Total Addedded					(=)	\$33,587,663,284
Exemptions			(HS As:	sd 18,729,879,2	61)	
(HS) Homestead Local (51986)	(+)	\$0				
(HS) Homestead State (51986)	(+)	\$2,004,028,967				
(O65) Over 65 Local (14006)	(+)	\$0				
(O65) Over 65 State (14006)	(+)	\$135,230,943		***		
(DP) Disabled Persons Local (848)	(+)	\$0				1
(DP) Disabled Persons State (848)	(+)	\$7,945,538				
(DV) Disabled Vet (1255)	(+)	\$13,038,065				•
(DVX) Disabled Vet 100% (1028)	(+)	\$369,532,468		1		
(DVXSS) DV 100% Surviving Spouse (59)	(+)	\$14,999,757				
(PRO) Prorated Exempt Property (15)	(+)	\$300,826				
(SOL) Solar (59)	(+)	\$2,570,587				
(PC) Pollution Control (10)	(+)	\$474,609,049				
(AUTO) Lease Vehicles Ex (82)	(+)	\$18,192,291				
(HT) Historical (5)	(+)	\$17,275,443				
(FP) Freeport (24)	(+)	\$106,462,878				
(HB366) House Bill 366 (989)	(+)	\$915,459				
Total Exemptions		\$3,165,102,271			(-)	\$3,165,102.271
Total Exemptions Net Taxable (Before Freeze)	(=)	\$3,165,102,271	•		(-) (=)	\$3,165,102,271 \$30,422,561,013

Assessment Roll Grand Totals Report

Tax Year: 2023 As of: Certification

Freeze Assessed Freeze Taxable Freeze Ceiling (805) Transfer Assessed Transfer Taxable Post-Percent Taxable Transfer Adjustment (2)	\$224,479,470 \$177,998,368 \$1,486,288.05 \$649,598 \$570,530 \$542,912 \$27,618		
Freeze Assessed Freeze Taxable Freeze Ceiling (805) Transfer Totals Transfer Assessed Transfer Taxable	\$177,998,368 \$1,486,288.05 \$649,598 \$570,530		
Freeze Assessed Freeze Taxable Freeze Ceiling (805) Transfer Totals Transfer Assessed	\$177,998,368 \$1,486,288.05 \$649,598		
Freeze Assessed Freeze Taxable Freeze Ceiling (805) *** DP Transfer Totals	\$177,998,368 \$1,486,288.05		
Freeze Assessed Freeze Taxable Freeze Ceiling (805)	\$177,998,368		
Freeze Assessed Freeze Taxable	\$177,998,368		
Freeze Assessed			
	\$224,479,470		
*** DP Freeze Totals			
Freeze Adjusted Taxable (Net Taxable - Free	ze Taxable - Transfer Adjustment)	(=)	\$26,535,965,610
Fransfer Adjustment (85)	\$4,453,706		
Post-Percent Taxable	\$24,148,630		
Transfer Taxable	\$28,602,336		
Transfer Assessed	\$32,745,875		A
**** O65 Transfer Totals			
Freeze Ceiling (13144)	\$32,371,247.08		
Freeze Taxable	\$3,882,141,697		
	\$4,630,996,447		
Freeze Assessed	04 000 000 447		

Number of Properties: 6371

Assessment Roll Grand Totals Report

Tax Year: 2023 As of: Certification

S01 - Lamar CISD (Under ARB Review Totals)

Land Totals					
Land - Homesite	(+)	\$46,763,198			
Land - Non Homesite	(+)	\$281,759,805			
Land - Ag Market	(+)	\$127,354,630			
Land - Timber Market	(+)	\$0			
Land - Exempt Ag/Timber Market	(+)	\$0			
Total Land Market Value	(=)	\$455,877,633	(+)	\$455,877,633	
Improvement Totals					
Improvements - Homesite	(+)	\$264,718,165			
Improvements - Non Homesite	(+)	\$305,638,656			
Total Improvements	(=)	\$570,356,821	/+\	\$570.256.024	
Total improvements	(-)	\$570,350,621	(+)	\$570,356,821	
Other Totals					
Personal Property (1404)		\$110,063,492	(+)	\$110,063,492	
Minerals (3)		\$6,160	(+)	\$6,160	
Autos (912)		\$127,391,843	(+)	\$127,391,843	
Total Market Value		•	(=)	\$1,263,695,949	\$1,263,695,949
Total Homestead Cap Adjustment (162)				(-)	\$16,501,857
Total Exempt Property (28)				(-)	\$119,958,175
Productivity Totals					
Total Productivity Market (Non Exempt)	(+)	\$127,354,630			
Ag Use (235)	(-)	\$1,744,113			
Timber Use (0)	(-)	\$0			
Total Productivity Loss	(=)	\$125,610,517		(-)	\$125,610,517
Total Assessed				(=)	\$1,001,625,400
Exemptions					
			(HS Assd	147.533.754)	
(HS) Homestead Local (384)	(+)	\$0	(HS Assd	147,533,754)	
(HS) Homestead Local (384) (HS) Homestead State (384)	(+)	\$0 \$14.126.193	(HS Assd	147,533,754)	
	(+)	\$14,126,193	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85)	(+) (+)	\$14,126,193 \$0	(HS Assd	147,533,754)	
(HS) Homestead State (384)	(+) (+) (+)	\$14,126,193 \$0 \$791,667	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3)	(+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85)	(+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3)	(+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12)	(+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12) (DVX) Disabled Vet 100% (7)	(+) (+) (+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763 \$1,739	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12) (DVX) Disabled Vet 100% (7) (PRO) Prorated Exempt Property (5)	(+) (+) (+) (+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763 \$1,739 \$3,035,750	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12) (DVX) Disabled Vet 100% (7) (PRO) Prorated Exempt Property (5) (SOL) Solar (168)	(+) (+) (+) (+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763 \$1,739 \$3,035,750 \$106,507,685	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12) (DVX) Disabled Vet 100% (7) (PRO) Prorated Exempt Property (5) (SOL) Solar (168) (AUTO) Lease Vehicles Ex (337) (HB366) House Bill 366 (26)	(+) (+) (+) (+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763 \$1,739 \$3,035,750 \$106,507,685 \$23,081	(HS Assd	147,533,754)	
(HS) Homestead State (384) (O65) Over 65 Local (85) (O65) Over 65 State (85) (DP) Disabled Persons Local (3) (DP) Disabled Persons State (3) (DV) Disabled Vet (12) (DVX) Disabled Vet 100% (7) (PRO) Prorated Exempt Property (5) (SOL) Solar (168) (AUTO) Lease Vehicles Ex (337)	(+) (+) (+) (+) (+) (+) (+) (+) (+) (+)	\$14,126,193 \$0 \$791,667 \$0 \$25,000 \$127,000 \$3,451,763 \$1,739 \$3,035,750 \$106,507,685	(HS Assd	(-)	\$128,639,158

Assessment Roll Grand Totals Report

Tax Year: 2023 As of: Certification

**** O65 Freeze Totals			
Freeze Assessed	\$29,105,770		
Freeze Taxable	\$26,006,100		
Freeze Ceiling (63)	\$200,649.85		
**** O65 Transfer Totals			
Transfer Assessed	\$1,367,288	•	
Transfer Taxable	\$1,226,932		
Post-Percent Taxable	\$1,207,418		
Transfer Adjustment (4)	\$19,514		
*** DP Freeze Totals Freeze Assessed	\$541,200		
1.12.22.1	8 9 10 10 K C 200 N		
Freeze Taxable	\$466,200		
Freeze Ceiling (2)	\$3,919.10		
*** DP Transfer Totals			
Transfer Assessed	\$0		
Transfer Taxable	\$0		
Post-Percent Taxable	\$0		
Transfer Adjustment (0)	\$0		
Eroozo Adjusted Tavable (Not Tavable - Eroo	eze Taxable - Transfer Adjustment)	(=)	\$846,494,428

Effective Tax Rate Report

Tax Year:

2023

Taxing Unit: S01 - Lamar CISD

NEW EXEMPTIONS:			
NEW EXEMPTIONS.	COUNT	2022 ABSOLUTE EX VALUES	2023 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	128	\$1,894,377	
NEW HS EXEMPTIONS	2,977		\$86,125,834
NEW PRO EXEMPTIONS	2		\$2,440
NEW OA EXEMPTIONS	598		\$4,513,072
NEW DP EXEMPTIONS	22		\$133,500
NEW DV1 EXEMPTIONS	7		\$35,000
NEW DV2 EXEMPTIONS	3		\$15,000
NEW DV3 EXEMPTIONS	10		\$92,000
NEW DV4 EXEMPTIONS	22		\$216,000
NEW DVX EXEMPTIONS	32		\$2,812,779
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	2		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$1,894,377
PARTIAL EX TOTAL	(+)	\$93,945,625
2022 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2023	(=)	\$95,840,002

NEW ANNEXED PROPERTY:	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT		75	
2022 MARKET		\$5,051,887	
2023 USE	(-)	\$32,775	
VALUE LOST DUE TO AG APPLICATIONS:	(=)	\$5,019,112	(\$5,019,112 Taxable)

NEW IMPROVEMENTS:	COUNT	TOTAL APPRAISED VALUE 1	NEW CURRENT TAXABLE 2
NEW IMPROVEMENTS	4,321	\$1,907,991,761	\$1,544,264,802
RESIDENTIAL	4,256	\$1,662,727,481	\$1,362,821,143
COMMERCIAL	55	\$244,273,508	\$180,506,339

OTHER	10	\$990,772	\$937,320
NEW ADDITIONS	786	\$454,428,202	\$41,741,156
RESIDENTIAL	772	\$385,320,604	\$34,198,678
COMMERCIAL	10	\$68,182,920	\$7,522,348
OTHER	4	\$924,678	\$20,130
PERCENT COMPLETION CHANGED	1,705	\$810,365,635	\$302,263,452
TOTAL NEW PERSONAL VALUE	69	\$6,048,106	\$6,048,106
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	6	\$203,348,760	\$201,832,201

TOTALS:	\$3,382,182,464	\$2,096,149,717

\$25,770,967,531 \$3,302,544,828 1.2420 \$33,838,233
\$30,422,561,013
\$872,986,242
\$3,882,141,697
\$177,998,368
\$4,453,706
\$27,618
\$26,006,100
\$466,200
\$19,514
\$0
\$34,589,288,684
\$34,062,104

Job ID: 3658697

^{1.} Includes all land and other improvements of properties with new improvement values. 2. Includes only new improvement value.

2022 total taxable value.	1. \$25,770,967,531
2022 tax ceilings.	2a. \$3,302,544,828
2022 total adopted tax rate.a. 2022 M&O tax rate.b. 2022 I&S tax rate.	4. 1.242000 a. 0.854600 +b. 0.387400
2022 taxable value of property in territory deannexed after Jan. 1, 2022.	7. \$0
2022 taxable value lost because property first qualified for an exemption in 2023.	8. \$95,840,002
a. Absolute exemptions.b. Partial exemptions.	a. \$1,894,377 +b. \$93,945,625
2022 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2023.	9. \$5,019,112
a. 2022 market value.b. 2023 productivity or special appraisal value.	a. \$5,051,887 -b. \$32,775
2023 certified taxable.	\$30,422,561,013
2023 tax ceilings.	17a. \$4,064,621,389
Total 2023 taxable value of properties in territory annexed after Jan.1, 2022.	19. \$0
Total 2023 taxable value of new improvements and new personal property	20. \$2,096,149,717
10 1 10	

^{* 2022} Values as of Supplement 12.



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Homestead Averages Report for 2022 to 2023

Jurisdiction Code: S01 Name: Lamar CISD

	2022	2023
Instances:	53,109	52,396
Market Total:	\$19,355,112,304	\$21,858,381,979
Market Average:	\$364,441	\$417,177
Assessed Total:	\$16,896,148,424	\$18,893,868,726
Assessed Average:	\$318,141	\$360,598

Collector: Fort Bend County