

Re:

Harris County Appraisal District

13013 Northwest Freeway Houston TX 77040 Telephone: (713) 812-5800 P.O. Box 920975 Houston TX 77292-0975 Information Center: (713) 957-7800



Office of Chief Appraiser

July 24, 2020

Honorable Pat Hallisey Mayor City of League City 300 W. Walker Street League City, TX 77573-3837

2020 Sec. 26.01(a-1) Estimate

City of League City

Dear Mayor Hallisey:

Board of Directors

Ann Harris Bennett, Chairman

Tax Assessor-Collector, Ex-Officio Director

Mike Sullivan, Secretary

Glenn E. Peters, Assistant Secretary

Al Odom, Director

Jim Robinson, Director

Martina Lemond Dixon, Director

Chief Appraiser
Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Elizabeth Santos, Director

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2020.

While we have taken our best estimate of potential hearing loss into account, 2020 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

The impact of the COVID-19 pandemic on operations has caused almost daily changes to many of our processes. Protests will continue to be scheduled and rescheduled into the winter of 2020, if not later. Due to social distancing requirements, the ARB capacity has been very limited and COVID-19 issues have occasionally caused changes to schedules. Many temporary disaster exemptions have been received, however the Attorney General's opinion (No. KP-0299) indicated that economic loss not associated with physical damage was not eligible for the exemption. There is still some uncertainty regarding how this may impact your taxable value moving forward.

Given these limitations, the estimated 2020 taxable value for the taxing unit identified above is:

\$186,644,635

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger Chief Appraiser

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| Harris County Appraisal District Values Corresponding to 26.01(a-1) Estimate LAST UPDATED Tax Rate Calculation Values Jurisdiction 067 For Tax Year 2020 ********************************* | D: 07/20/2020 |
| 1 2019 taxable value lost to litigation * Original 2019 ARB values 2019 values resulting from court decisions 2019 value loss | \$0 \$0 \$0 |
| 2 2019 taxable value lost to exemptions Total exemptions (2019 market value) Partial exemptions (2020 exemption amount or 2020 percentage exemption times 2019 value) Value loss | \$0 \$910,283 \$910,283 |
| 3 2019 taxable value lost to ag 2019 market value 2020 productivity or special appraised value Value loss | \$0 \$0 \$0 |
| 4 certified values | \$0 |
| 5 total values of properties under protest or not included on certified appraisal roll 2020 taxable value of properties under protest 2020 taxable value of properties not under protest or included on certified appraisal roll | \$19,057,380 \$167,587,255 |
| 6 2020 taxable value of OVR $\&$ DIS accounts with tax ceilings (ISDs/county/cities/colleges) Δ | \$14,261,150 |
| 7 2020 taxable value of annexed property \$ 8 2020 taxable value of new real property improvement 9 2020 taxable value of personal property improvement | \$17,630 \$388,528 \$0 |
| 10 Last year losses due to sub error corrections 11 New improvements to the land ‡ 12 TNRCC Pollution Control Exemption | \$0 \$0 \$0 |
| 13 Certified Residential RES count | 0 |
| 14 Certified Total RES Appraised CAP Value 15 Certified Average RES Appraised CAP Value 16 Certified Total RES Taxable Value 17 Certified Residential Taxable Value Average | \$0 \$0 \$0 \$0 |
| 18 Uncertified Residential RES Count | 450 |
| 19 Uncertified Total RES Appraised CAP Value 20 Uncertified Average RES Appraised CAP Value 21 Uncertified Total RES Taxable Value 22 Uncertified Residential Taxable Value Average | \$152,387,023 \$338,638 \$117,744,289 \$261,654 |

- * Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value Please see original roll for jurisdiction values
- Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.
- ‡ Applies to MUD Districts only
- Δ HCAD's estimate of accounts with tax ceilings.