



Memo

To: Clay Pearson, City Manager
From: John McCarter, Management Assistant
CC:
Date: February 3, 2017
Re: Update to Sample Tax Bills

The purpose of this memorandum is to provide an update to the Sample Tax Bill Memo distributed on August 24th.

Sample tax bills were initially compiled by staff in response to a request during the August 6th City Council Budget Discussion to see the impact of changes to our tax rate on a typical resident's tax bill. The hope is to provide a full picture of all taxing entities in different areas of the city from the residents' perspective.

Please find attached the original memo, along with updated Sample Tax Bills.

Data Sources

The source for all of the data included on these sample tax bills is the County Assessor's Offices in Brazoria, Harris and Fort Bend Counties.



Memo

To: Clay Pearson, City Manager

From: John McCarter, Management Assistant

CC: Jon Branson, Deputy City Manager
Trent Epperson, Assistant City Manager
Cynthia Pearson, Finance Director
Rick Overgaard, Assistant Finance Director
Tara Kilpatrick, Budget Officer

Date: August 24, 2016

Re: Sample Tax Bills

The purpose of this memorandum is to outline the purpose and methodology for the attached sample tax bills.

Sample tax bills were compiled by staff in response to a request during the August 6th City Council Budget Discussion to see the impact of changes to our tax rate on a typical resident's tax bill. The hope is to provide a full picture of all taxing entities in different areas of the city from the residents' perspective.

Before proceeding, it is important to understand that the information included in the "Tax Year 2016" section of these sample bills is not the certified information that will be included on Tax Year 2016 statements. The Appraised and Taxable values are from the preliminary tax rolls and the rates reflected were changed in cases where staff was able to find the posted Tax Year 2016 rate; in cases where the new rate wasn't posted, it remains at the 2015 level. Many other taxing entities are in the same stage we are, meaning they have not locked in their Tax Year 2016 rates yet.

These sample tax bills are meant to be for illustrative purposes only.

The Tax Year Cycle

When looking at the sample tax bills it is important to understand the steps involved with assessing taxes. Although we are considering the Fiscal Year 2017 tax rate, that tax rate will be applied to the Tax Year 2016 values. Generally, a Notice of Appraised Value is sent to residents in the winter or spring. Over the summer, taxing entities set their rates and statements are sent out in the fall.

As a general rule of thumb, the county's tax year is one year behind our fiscal year. When you see "Tax Year 2016" think "Fiscal Year 2017".

Tax Bill Calculations

All sample tax bills included in this memorandum have the Homestead Tax Exemption applied. This means these are residential properties with a primary resident living in them full-time who has applied for the exemption.

The Homestead Exemption starts with a baseline cap in taxable value growth at 10%. In short, the **taxable** portion of a Homestead Exempt property cannot increase more than 10% over the previous year.

After the baseline exemption is granted, different taxing entities can apply additional exemptions. For instance the City of Pearland applies a 2.5% deduction in taxable value for homes over \$200,000. For homes under \$200,000, a flat \$5,000 deduction is applied. These deductions vary but the general equation is outlined below.

$(\text{Taxable Value} - \text{Deductions}) \times \text{Tax Rate} / 100 = \text{Amount}$

Homestead Tax Bill Example 3 provides a good illustration of the Homestead Exemption in capped years and non-capped years. Looking at Tax Year 2015 in the "Taxable Value Summary" table, the value growth over Tax Year 2014 did not meet the 10% cap, so the Appraised Value (\$132,300) equals the baseline Taxable Value (\$132,300).

In order to calculate the line item amount for each taxing entity, you then have to apply the entity-specific deduction to that baseline taxable value. On this property for the City of Pearland line that would be an additional \$5,000 deduction to the baseline. After that deduction is applied, the remaining taxable value (\$127,000) is applied to the City's Tax Rate (.7053) and divided by 100 to get the Tax Year 2015 line item amount (\$897.85). The full equation is outlined below.

$$(132,300 - 5,000) \times 0.7053 / 100 = \$898$$

In Tax Year 2016, the same property hit the 10% cap on taxable value. The 2016 Appraised Value (160,910) was 21% higher than the Tax Year 2015 Taxable Value (\$132,300). When this happens, the difference between a 21% increase and a 10% increase is subtracted from the Appraised Value. This is called the Homestead Cap Loss (\$15,380). The result is a Taxable Value that is only 10% higher than the Tax Year 2015 Taxable Value. The equation is outlined below.

$$\text{Appraised Value} - \text{Homestead Cap Loss} = \text{Taxable Value}$$

$$160,910 - 15,380 = 145,530$$

We then apply that taxable value to each set of deductions and tax rates to get each line item. The City of Pearland equation for Scenario A is outlined below.

$$(145,530 - 5,000) \times 0.6812 / 100 = \$957$$

All line items deductions applied on each example tax bill are explained at the bottom of the sample bill.

Data Sources

The source for most of the data included on these sample tax bills is the County Assessor's Offices in Brazoria, Harris and Fort Bend Counties.

Homestead Generic Example -- Zero Growth

Address: N/A

Subdivision: N/A

Characteristics:

0% property value growth in 2015 and 2016

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	187,000	187,000	-
Homestead Cap Loss	-	-	-
2015 Taxable Value	187,000	187,000	-

Scenario A (Total City tax rate decrease of 0.241 from 2015 rate)

Taxing Entity	Tax Year 2015		Tax Year 2016*		Annual \$ Change
	Rate	Amount	Rate**	Amount	
City of Pearland	0.7053	1,284	0.6812	1,240	(44)

Homestead Senior Tax Bill Example

Address: XXXX Churchill

Subdivision: Sherwood

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	123,380	126,620	3,240
Homestead Cap Loss	-	-	-
Taxable Value	\$ 123,380	\$ 126,620	3,240

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.4170	414	63.0%	1.4156	414	62.3%	-
City of Pearland	0.7053	206	31.4%	0.6812	206	31.1%	-
Brazoria County	0.4260	-	0.0%	0.3974	5	0.8%	5
Brazoria County Drainage District #4	0.1555	37	5.6%	0.1460	38	5.8%	2
Road & Bridge Fund (Brazoria County) ²	0.0600	-	0.0%	0.0600	1	0.1%	1
Total	2.7638	657		2.7002	664		7
% of Appraised Value		0.5%			0.5%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

*Certified Tax Year numbers are not shared until October. These are based on preliminary numbers on Brazoria, Harris and Fort Bend County Tax Assessor's websites.

** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

City of Pearland: \$5,000 deduction to Taxable Value

Brazoria County Drainage District #4: 20% deduction to Taxable Value

Brazoria County: 20% deduction to Taxable Value

Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value

Pearland ISD: \$25,000 deduction to Taxable Value

65+ Exemptions

City of Pearland: Tax Ceiling at \$206.31

Brazoria County Drainage District #4: \$75,000 deduction to Taxable Value

Brazoria County: Full deduction granted last year but not guaranteed this year. Could increase based on valuation increase

Road & Bridge Fund (Brazoria County): Full deduction granted last year but not guaranteed this year. Could increase based on valuation increase

Pearland ISD: Tax Ceiling at \$413.71

Homestead Tax Bill Example 1

Address: XXXX Seabrough

Subdivision: Shadow Creek Ranch

Characteristics:

- Exceeded Homestead Cap in 2015 but not in 2016
- 3% increase in Appraised Value TY15-TY16
- 8% increase in Taxable Value TY15-TY16
- Within MUD boundaries

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	263,160	270,000	6,840
Homestead Cap Loss	(13,911)	-	13,911
Taxable Value	\$ 249,249	\$ 270,000	20,751

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Alvin Independent School District	1.4170	3,178	39.5%	1.4500	3,553	41.0%	375
City of Pearland	0.7053	1,714	21.3%	0.6812	1,793	20.7%	79
MUD #26	0.6900	1,376	17.1%	0.6900	1,490	17.2%	115
Brazoria County	0.4260	849	10.5%	0.3974	858	9.9%	9
Alvin Community College	0.2040	508	6.3%	0.1917	518	6.0%	9
Brazoria County Drainage District #4	0.1555	310	3.9%	0.1460	315	3.6%	5
Road & Bridge Fund (Brazoria County) ²	0.0600	118	1.5%	0.0600	128	1.5%	10
Total	3.6578	8,053		3.6163	8,655		602
% of Appraised Value		3.1%			3.2%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

City of Pearland: 2.5% deduction to Taxable Value

Brazoria County Drainage District #4: 20% deduction to Taxable Value

Brazoria County: 20% deduction to Taxable Value

Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value

MUD #26: 20% deduction to Taxable Value

Alvin ISD: \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 2

Address: XXXX Pecan Grove Dr

Subdivision: Southwyck

Characteristics:

- Exceeded Homestead Cap in both 2015 and 2016
- 19% increase in Appraised Value TY15-TY16
- 10% increase in Taxable Value TY15-TY16
- Not within MUD boundaries

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	139,390	166,260	26,870
Homestead Cap Loss	(3,199)	(16,450)	(13,251)
2015 Taxable Value	136,191	149,810	13,619

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.4156	1,574	49.2%	1.4156	1,767	50.8%	193
City of Pearland	0.7053	925	28.9%	0.6812	986	28.4%	61
Brazoria County	0.4260	464	14.5%	0.3974	476	13.7%	12
Brazoria County Drainage District #4	0.1555	169	5.3%	0.1460	175	5.0%	6
Road & Bridge Fund (Brazoria County) ²	0.0600	64	2.0%	0.0600	70	2.0%	7
Total	2.7624	3,196		2.7002	3,475		278
% of Appraised Value		2.3%			2.1%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

- City of Pearland:** \$5,000 deduction to Taxable Value
- Brazoria County Drainage District #4:** 20% deduction to Taxable Value
- Brazoria County:** 20% deduction to Taxable Value
- Road & Bridge Fund (Brazoria County):** 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value
- Pearland ISD:** \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 3

Address: XXXX Meadow Creek

Subdivision: Woodcreek

Characteristics:

- Exceeded Homestead Cap in 2016 but not in 2015
- 22% increase in Appraised Value TY15-TY16
- 10% increase in Taxable Value TY15-TY16
- Not within MUD boundaries

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	\$ 132,300	\$ 160,910	28,610
Homestead Cap Loss	\$ -	\$ 15,380	15,380
Taxable Value	\$ 132,300	\$ 145,530	13,230

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.4156	1,519	49.1%	1.4156	1,706	50.7%	187
City of Pearland	0.7053	898	29.0%	0.6812	957	28.5%	59
Brazoria County	0.4260	451	14.6%	0.3974	463	13.8%	12
Brazoria County Drainage District #4	0.1555	165	5.3%	0.1460	170	5.1%	5
Road & Bridge Fund (Brazoria County) ²	0.0600	62	2.0%	0.0600	68	2.0%	6
Total	2.7624	3,094		2.7002	3,364		270
% of Appraised Value		2.3%			2.1%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

- City of Pearland:** \$5,000 deduction to Taxable Value
- Brazoria County Drainage District #4:** 20% deduction to Taxable Value
- Brazoria County:** 20% deduction to Taxable Value
- Road & Bridge Fund (Brazoria County):** 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value
- Pearland ISD:** \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 4

Address: XXXX Auburn Trail

Subdivision: Southern Trails

Characteristics:

- Exceeded Homestead Cap in 2015 but not in 2016
- 6% increase in Appraised Value TY15-TY16
- 8% increase in Taxable Value TY15-TY16
- Within MUD boundaries

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	\$ 234,000	\$ 249,000	\$ 15,000
Homestead Cap Loss	\$ (3,000)	\$ -	\$ 3,000
Taxable Value	\$ 231,000	\$ 249,000	\$ 18,000

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Alvin Independent School District	1.4170	2,919	36.2%	1.4500	3,248	37.9%	329
MUD #34	0.8200	1,894	23.5%	0.8000	1,992	23.2%	98
City of Pearland	0.7053	1,589	19.7%	0.6812	1,654	19.3%	65
Brazoria County	0.4260	787	9.8%	0.3974	792	9.2%	4
Alvin Community College	0.2040	471	5.8%	0.1917	477	5.6%	6
Brazoria County Drainage District #4	0.1555	287	3.6%	0.1460	291	3.4%	3
Road & Bridge Fund (Brazoria County) ²	0.0600	109	1.4%	0.0600	118	1.4%	9
Total	3.7878	8,057		3.7263	8,571		515
% of Appraised Value		3.4%			3.4%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

City of Pearland: 2.5% deduction to Taxable Value

Brazoria County Drainage District #4: 20% deduction to Taxable Value

Brazoria County: 20% deduction to Taxable Value

Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value

Alvin ISD: \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 5

Address: XXXX Dixie Hollow

Subdivision: Dixie Woods

Characteristics:

- Exceeded Homestead Cap in both 2015 and 2016
- 17% increase in Appraised Value TY15-TY16
- 10% increase in Taxable Value TY15-TY16
- Within MUD boundaries

Taxable Value Summary

	Tax Year 2015		Tax Year 2016*		Annual \$ Change
Appraised Value	\$	120,140	\$	140,470	\$ 20,330
Homestead Cap Loss	\$	(4,464)	\$	(13,226)	\$ (8,762)
Taxable Value	\$	115,676	\$	127,244	\$ 11,568

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.4156	1,284	48.3%	1.4156	1,447	50.0%	164
City of Pearland	0.7053	781	29.4%	0.6812	833	28.8%	52
Brazoria County	0.4260	394	14.8%	0.3974	405	14.0%	10
Brazoria County Drainage District #4	0.1555	144	5.4%	0.1460	149	5.1%	5
Road & Bridge Fund (Brazoria County) ²	0.0600	54	2.0%	0.0600	59	2.0%	6
Total	2.7624	2,656		2.7002	2,893		236
% of Appraised Value		2.2%			2.1%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

City of Pearland: \$5,000 deduction to Taxable Value

Brazoria County Drainage District #4: 20% deduction to Taxable Value

Brazoria County: 20% deduction to Taxable Value

Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value

Pearland ISD: \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 6

Address: XXXX Southmere

Subdivision: Southdown

Characteristics:

- Exceeded Homestead Cap 2016 but not 2015
- 22% increase in Appraised Value TY15-TY16
- 10% increase in Taxable Value TY15-TY16
- Within MUD boundaries

Taxable Value Summary

	Tax Year 2015		Tax Year 2016*		Annual \$ Change
Appraised Value	\$	161,450	\$	196,310	\$ 34,860
Homestead Cap Loss	\$	-	\$	-	\$ -
Taxable Value	\$	161,450	\$	196,310	\$ 34,860

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.4156	1,932	50.0%	1.4156	2,160	51.5%	228
City of Pearland	0.7053	1,103	28.6%	0.6812	1,176	28.1%	73
Brazoria County	0.4260	550	14.2%	0.3974	565	13.5%	15
Brazoria County Drainage District #4	0.1555	201	5.2%	0.1460	207	4.9%	6
Road & Bridge Fund (Brazoria County) ²	0.0600	76	2.0%	0.0600	83	2.0%	7
Total	2.7624	3,862		2.7002	4,191		329
% of Appraised Value		2.4%			2.1%		

²Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

City of Pearland: 2.5% deduction to Taxable Value

Brazoria County Drainage District #4: 20% deduction to Taxable Value

Brazoria County: 20% deduction to Taxable Value

Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value

Pearland ISD: \$25,000 deduction to Taxable Value

Homestead Tax Bill Example 7

Address: XXXX Pepper Landing

Subdivision: Preserve at Highland Glen

Characteristics:

- Located in Harris County -- Rates Not Updated for TY16
- Did not exceed Homestead Cap in 2015 or 2016
- 2% increase in Appraised Value TY15-TY16
- 2% increase in Taxable Value TY15-TY16
- Within MUD boundaries

Taxable Value Summary

	Tax Year 2015	Tax Year 2016*	Annual \$ Change
Appraised Value	\$ 279,200	\$ 285,152	\$ 5,952
Homestead Cap Loss	\$ -	\$ -	\$ -
Taxable Value	\$ 279,200	\$ 285,152	\$ 5,952

Scenario A (Total City tax rate decrease of 0.0241 from 2015 rate)

Taxing Entity	Tax Year 2015			Tax Year 2016*			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pasadena ISD	1.3500	3,055	33.3%	1.3500	3,127	33.6%	72
Mud 28	0.8200	2,289	25.0%	0.8200	2,338	25.1%	49
City of Pearland	0.7053	1,920	20.9%	0.6812	1,894	20.3%	(26)
Harris County	0.4192	936	10.2%	0.4166	950	10.2%	14
San Jacinto Community College	0.1758	482	5.3%	0.1824	511	5.5%	29
Harris County Hospital District	0.1700	380	4.1%	0.1718	392	4.2%	12
Harris County Flood Control	0.0273	61	0.7%	0.0283	65	0.7%	3
Port of Houston	0.0134	30	0.3%	0.0133	30	0.3%	0
Harris County Education Dept	0.0054	12	0.1%	0.0052	12	0.1%	(0)
Total	3.6865	9,165		3.6688	9,319		154
% of Appraised Value		3.3%			3.3%		

*Road & Bridge Fund is assessed by Brazoria County and included in their overall assessed tax rate of 0.4860 for TY15 and 0.4574 for TY16

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** 2016 tax rates for other entities are not certified. Based either on advertised rates or 2015 rate.

Baseline Homestead Exemption

10% cap on taxable value growth from previous year

In addition to the 10% cap, this property qualifies for the following Homestead exemptions:

- City of Pearland:** 2.5% deduction to Taxable Value
- Pasadena ISD:** \$52,920 deduction to Taxable Value in TY15. \$53,515 deduction to Taxable Value in TY16
- Harris County:** 20% deduction to Taxable Value
- Brazoria County Flood Control:** 20% deduction to Taxable Value
- Port of Houston:** 20% deduction to Taxable Value
- Harris County Hospital District:** 20% deduction to Taxable Value
- Harris County Education Dept:** 20% deduction to Taxable Value
- San Jacinto:** \$5,000 deduction to Taxable Value