

GALVESTON CENTRAL APPRAISAL DISTRICT



BIENNIAL WRITTEN REAPPRAISAL PLAN For Tax Years 2023 and 2024

CAD BOARD OF DIRECTORS

Don Gartman, Chairman
Chad Tressler, Secretary
County Tax Assessor-Collector Cheryl E. Johnson
Scott Brast
Matt Doyle
Tom Farmer

Interim – Chief Appraiser, Krystal L. McKinney

Notice of Public Hearing
on
The Galveston Central Appraisal District's Re-Appraisal Plan
2023-2024

The Galveston Central Appraisal District will hold a public hearing on a proposed Reappraisal Plan for the calendar years 2023-2024.

The Public hearing will be held May 10th, 2023 at 3:00 P.M. at 9850 Emmett F. Lowry Expressway, Ste. A101, Texas City, TX 77591. The Regular board meeting will be held immediately following.

The Board of Directors will meet in open meeting and public hearing, as required by the Texas Property Tax Code Sec.6.05 (i).

This notice is hereby given on this the 24th day of April, 2023.



Krystal L. McKinney, RPA, CCA
Interim – Chief Appraiser

RESOLUTION TO ADOPT THE 2023-2024 REAPPRAISAL PLAN

Resolution No. 1-2023

Whereas, in accordance to Section 6.05(i) of the Texas Property Tax Code, the District's Board of Directors, not later than September 15th of each even-numbered year, shall complete its hearings, make any amendments, and by resolution finally approve a Reappraisal Plan; it is

RESOLVED, that the Board of Directors of the Galveston Central Appraisal District hereby adopts the attached 2023-2024 Reappraisal Plan, effective this 10th day of May, 2023

Motion made by: Cheryl Johnson

Seconded by: Chad Tressler

I hereby certify that the foregoing Motion was adopted by the Board of Directors of the Galveston Central Appraisal District on this 10th day of May, 2023.



Presiding Officer, Board of Directors
Galveston Central Appraisal District



Secretary, Board of Directors
Galveston Central Appraisal District

ATTEST:

Lauren Frame-Ginny
Signature and Title
Exec Admin Assist.

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MISSION STATEMENT

The mission of the Galveston Central Appraisal District is to achieve equalization among all classes of property by maintaining the highest standards in appraisal practices and law, guided by the goals of providing quality service to the public, developing high-performance employees and by creation of automated programs to expedite workflow, all oriented toward the highest ethical standards and transparency relative to professional appraisal practices.

INTRODUCTION

The Galveston Central Appraisal District has always maintained a written reappraisal plan. The 79th Texas legislature added the following provision to Section 6.05 of the Texas Property Tax Code in 2005. Senate Bill 1652 adds subsection (i) to require appraisal districts to develop a biennial written reappraisal plan and hold a public hearing to consider the plan. No later than September 15 of each even-numbered year, the appraisal district board must finally approve the reappraisal plan and distribute copies to the taxing units and the Comptroller within 60 days of board approval. The law was effective September 1, 2005, and affects appraisal districts and the Comptroller's Property Tax Assistance Division. This document serves as the biennial written reappraisal plan described above.

The Galveston Central Appraisal District (GCAD) is responsible for the appraisal of all classes of taxable property located within its jurisdictional boundaries. These boundaries include all property located in Galveston County. GCAD is responsible for the appraisal of more or less 203,595 total accounts; 185,968 real property parcels; 679 mineral accounts; and 16,948 business and other personal property accounts. The district serves 70 taxing units. Those taxing units consist of 8 independent school districts, 13 cities, 1 county, 2 junior college districts, and 46 special use districts, such as municipal utility, navigation, drainage, water supply, road and flood, and emergency services. GCAD employs an outside appraisal firm, Capitol Appraisal Group, to appraise minerals, oil and gas, utilities, and various other complex properties. Capitol Appraisal Group's appraisers are also guided by the principles set forth in USPAP and a copy of the firm's valuation methodology is included in the district's appraisal manual.

In mass appraising property for the purpose of ad valorem taxation, GCAD subscribes to the Standards established by the International Association of Assessing Officers. In addition, GCAD is guided by the principles set forth in The Appraisal Foundation's "Uniform Standards of Professional Appraisal Practice" (USPAP). USPAP Standards and Statements are included in this Appraisal Plan. In appraising property for ad valorem tax purposes, the district employs generally accepted appraisal methods and techniques. Our analysts conduct mass appraisal utilizing the three approaches to value: the cost, market, and income approaches.

LEGAL REQUIREMENTS

The Texas Constitution contains the laws that form the foundation for the Texas Property Tax Code. The Tax Code provides an annotated and cross-referenced version of the tax laws that govern property tax administration in Texas. The provisions contained in the Texas Constitution, the Texas Property Tax Code, related case law, and Attorney General's opinions, serve as the primary sources of law that govern the activities of the GCAD. Further, in Texas, ad valorem tax administration is subject to all state, county, and municipal laws.

Texas Property Tax Code Sec. 25.18. Periodic Reappraisals.

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).

(b) The plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years:

(1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches.

The Galveston County Appraisal District (GCAD) receives listings of all deeds filed with the Galveston County Clerk's office. Deeds are read and abstracted by clerical staff in the deed department of GCAD. Information is recorded in the computer assisted mass appraisal system (CAMA) software including grantor, grantee, date of recording, volume, and page. Property identification numbers are assigned to each parcel of property.

Business personal property is located by canvassing the county street by street, using data sources such as yellow pages, sales tax permit holder lists and other business listing publications to ensure that all property owners are located. All businesses are mailed a rendition about January 1 of each year. Owners are required by law to list all their business personal property. Failure to render results in an automatic 10% penalty and a possible 50% penalty if a false rendition is filed. Lists of commercial vehicles are also purchased annually and these vehicles are tied to appropriate business accounts. Renditions are also required of utility companies, railroads, and pipelines.

Oil and gas wells are discovered using Texas Railroad Commission records. Production records are processed by contracted appraisal firms. Ownership is determined by records known as division orders.

GCAD utilizes a highly developed geographic information system (GIS) that shows ownership lines for all real estate. Aerial photography is interfaced with the GIS for an additional layer of vital information.

(2) identifying and updating relevant characteristics of each property in the appraisal records:

All real estate is physically reviewed once every three years. One-third of GCAD's eight school districts are inspected each year. In 2023 Dickinson ISD, Hitchcock ISD and Texas City ISD will be inspected. In 2024, Clear Creek ISD and Santa Fe ISD will be inspected. In 2025 Galveston ISD, High Island ISD and Friendswood ISD will be inspected. In See Exhibit A of this plan for the proposed 2023, 2024 and 2025 work schedules. A category breakdown of properties to be appraised within each school district is also included. (Note: Should a School District not meet the required 95% per the State Ratio Study, it will be revisited the following year). Appraisers drive the county and gather data about each home, commercial business, or vacant tract. The appraisers walk from property to property measuring the structures and noting the condition of the property and any changes to the property since the last physical inspection. Additionally, pictures

are taken to capture the property's current quality and condition. The appraiser documents the date of the physical inspection on the appropriate field card, then any collected information along with any property changes is entered in the CAMA system. The pictures are stored in the CAMA system and used to assist the appraiser in making decisions in the office. Other data stored in the CAMA system includes an exterior sketch of the improvement which allows for the calculation of square footage for the building and its components, such as, garages, porches, patios, and other structures not attached to the main improvement. Other property characteristics maintained in the CAMA systems are components found within the building such as bathrooms, fireplaces, air conditioning, roof type, wall heights and exterior finish. New property is discovered using Pictometry, building permits, utility hook up permits and visual observation that occurs while driving around the county.

Rural acreage is inspected to verify existing agricultural and wildlife management use. New applications for agricultural and wildlife management use are inspected annually.

Business personal property is physically inspected annually. The quality and density of inventories are determined as of January 1 and the age and condition of furniture, fixtures, machinery, and other equipment is noted. If the appraiser's observation differs from that of the rendition filed by the business owner, additional information is requested from the business owner and sometimes a value that differs from the rendered value may be assigned.

GCAD contracts with an appraisal firm that specializes in the appraisal of oil and gas properties, utilities, railroads, and pipelines. Specialized software is used to determine well production, decline and economically recoverable reserves. The reserves are appraised discounting for the time it will take to recover them from the earth. Utility companies, railroads and pipelines are appraised using the income approach, where the net income is capitalized and allocating the resulting value to the various taxing entities in the county.

(3) defining market areas in the district:

Annually, appraisers combine similar types of properties into "neighborhoods". These neighborhoods or "market areas" typically have improvements of similar construction and type. Market sales are used to define market areas and improvement and land schedules are developed accordingly. Apartments and commercial properties are categorized by market demand. Trade areas with similar rents, quality and age are combined to analyze sales and rental data. Economic factors weigh heavily when defining market areas. In some instances, large geographic areas of mixed-use property types can be viewed as a single market area because of location, such as beach front, or because of the effects of a natural disaster, such as Bolivar Peninsula. (See Exhibit B for list of GCAD neighborhoods/market areas and area map).

Market areas are also developed for land. Adjustments are determined based on location, size, topography and other characteristics recognized by market sales.

(4) identifying property characteristics that affect property value in each market area, including:

(A) the location and market area of property:

(B) physical attributes of property, such as size, age, and condition:

(C) legal and economic attributes: and

(D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions:

Each parcel of property has detailed information recorded in the CAMA system. Land attributes consist of legal description, dimensions, zoning, size, utilities, road access and any other special, unique, or legal characteristics are noted and used for developing schedules and defining market areas. Each improvement record consists of a current sketch with measurements, a photograph of the improvement and individual property characteristics such as class, construction quality, year of construction, roof covering and style, exterior finish, number of bathrooms, fireplaces, heating and air conditioning, pools, out buildings and other attributes specific to the improvement.

(5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics:

GCAD's computer assisted mass appraisal (CAMA) system utilizes an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics. The model uses the cost approach to value to estimate the original cost of each building component. Market sales are studied for improvement contributions in each market area and adjustments to cost schedules are applied to each improvement via depreciation and market adjustment factors.

Similar models are used when appraising apartments, commercial and industrial properties, but market sales and income data are key components of the valuation process for these properties.

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised: and

GCAD uses conclusions reflected in appraisal model results to construct and maintain property classification guides identifying minimum property characteristics typical for each property class. By utilizing sales data for each neighborhood and market area, conclusions concerning age, quality, condition, construction components, depreciation and other variables are tested against the model's results.

(7) reviewing the appraisal results to determine value.

GCAD tests the results of its appraisal model values (appraisals) against market data (sales) to determine the accuracy and level of appraisal, as well as to monitor the integrity of the appraisal model (CAMA). Ratio study results are used to maintain and update appraisal schedules to achieve market value appraisals. Sales ratios are performed for each neighborhood and market area to determine if values assigned by the model fall within a 95% - 105% confidence interval level.

REAPPRAISAL

GCAD currently conducts reappraisals on a three-year cycle. One-third of GCAD's eight independent school districts in the district are reappraised each year. The revaluation process includes the physical inspection of properties and the updating of all necessary information on the properties. In addition, GCAD appraisers inspect all new construction each year. Please refer to the GCAD Disaster Reappraisal Plan (GCAD Appraisal Manual) in the event of a natural disaster.

APPRAISAL RESOURCES

The GCAD staff consists of the chief appraiser, assistant chief appraiser, deputy chief appraiser, directors, senior appraisers, appraisers, customer service, GIS, data processing, secretarial, and other support type personnel. GCAD currently employs 11 registered professional appraisers. The GCAD Board of Directors employs a taxpayer liaison officer. Currently GCAD does not provide collection services: however, the CAD does provide technical support to the taxing units it serves.

GCAD appraisers are actively involved in the discovery, listing, and appraisal of all types of property. Properties are grouped by location, type, use, quality, and a variety of other quantitative data elements. A common set of data characteristics on each specific type of property is observed, listed, and collected during field inspection. Each appraiser is trained in the use of the Galveston Central Appraisal District's appraisal manual, appraisal techniques, and methodology in the use of this information.

COMPUTER RESOURCES

Data is collected in the field and keypunch entered to the computer. The appraisal records are maintained on Dell Power Edge Servers. The primary storage media: power edge database servers. The district also employs the CD-ROM storage media on some projects. The GCAD appraisal software is a CAMA system (computer assisted mass appraisal). This system contains cost and depreciation schedules that utilize common data elements to assist in creating base values.

GCAD contracts with Harris Govern for appraisal administration software. GCAD employs the use of a server-based computer network with personal computers to form the CAD computer system. Further, the entire GCAD database is available to the public via the Internet at www.galvestoncad.org. This service provides instant access to individual property information including homestead, ownership, address, and some related appraisal data. The available information includes square feet of living area, land size, age, class, construction type, and a variety of other useful information.

MAPPING RESOURCES

GCAD utilizes a Geographic Information System (GIS) to maintain parcel data and maps for all of Galveston County. All GIS files are stored on an in-house Dell server and ArcMap version 10.5.1 is the current operating software. The Digital mapping has been 100% complete since 1997. The district purchases Aerial Imagery every two years. Imaging software (Pictometry) is available on all desktops. Appraisers and other staff members can

perform virtual property inspections or reviews. The software's capability allows us to locate, identify and better understand taxable properties in our jurisdictions.

INFORMATION SOURCES

GCAD appraisal staff and administration collect data on local and regional economic forces that may affect value. Locational forces are carefully observed as we find location to be the most significant factor in determining the market value of property in our geographic area. General trends in employment, interest rates, availability of vacant land, and new construction trends are closely monitored. GCAD obtains information from local realtors, mail surveys, brokers, appraisers, and a variety of other sources, such as Marshall & Swift, the O'Connor Report, Costar, CB Richard Ellis, Korpaz, The American Metro Study, University of Houston Center for Public Policy, and The Appraisal Institute.

THE DATABASE

The GCAD database was constructed from property data obtained originally from Galveston County in 1986. The data received was on-site field-inspected and revised to create the foundation for our current database. Since the inception of the GCAD, this database has been continually updated to recognize the current status of the property records. A variety of programs designed to discover changes that may occur to data elements are maintained. Property inspections or drive-outs occur as the result of information gathered during various forms of analysis. Building permits, field review, renditions, reports of value, local news publications, tax offices, and the public are but a few of the sources of information considered by staff analysts during the discovery phase of the appraisal process. Information from building permits is compiled from local taxing units, sorted, and keypunched into our computer-assisted building permit system.

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of staff. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. State Property Tax Assistance Division (PTAD) property types include Residential, Multi-Family, Commercial, Industrial, Farm and Ranch, Vacant Land and Acreage, Oil, Gas, and Mineral, Utilities, Business Personal Property, and other Special Inventory types.

Properties are also grouped by location within each of our eight school districts. Within each school district are neighborhoods, or market areas, defined by the IAAO as the environment of a subject property that has a direct and immediate effect on value. The neighborhood concept is used in the grouping of all taxable property located in GCAD apart from some special use properties.

APPROACHES TO VALUE

Value occurs in many different forms. Numerous and varied forces and influences combine to create, sustain, or destroy value. The appraiser must define the type of value sought in order to compile and analyze all relevant data, giving due consideration to all factors which may influence value. The appraisal is simply an opinion of value, and the accuracy and validity of the opinion can be measured against the supporting evidence from which it was derived along with its accuracy against the actual behavior of the market. An appraiser

must adequately and fully obtain, document, and then interpret the evidence into a final estimate of value.

Appraising real property is an exercise in reasoning. It is a discipline, and, like any discipline, it is founded on fundamental economic and social principles. From these principles evolve certain premises which, when applied to the valuation of property, explain the reaction of the market. This section concerns itself with those concepts and principles basic to the property valuation process. One cannot overstate the necessity of having a workable understanding of them.

The processing of data into a conclusion of value generally takes the form of three recognized approaches to value: the Cost, Market, and Income Approaches to Value. Underlying each approach is the principle that the justifiable price of a property is no more than the cost of acquiring and/or reproducing an equally desirable substitute property. The use of one or all three approaches in the valuation of a property is determined by the quantity, quality, and accuracy of the data available to the appraiser.

The Cost Approach to Value

The Cost Approach to Value is an appraisal analysis that is based on the economic principle of substitution that suggests that an informed purchaser would not pay more for a property than the cost of reproducing a substitute property with the same utility. The Cost Approach involves estimating the cost of the improvements new less all forms of depreciation (physical, functional, economic) plus the value of the site. If an improvement has no accrued depreciation, then and only then is cost equal to value.

Steps in the Cost Approach include:

1. Estimate the value of the site as if it was vacant.
2. Estimate reproduction¹ (or replacement²) cost new of the improvements.
3. Estimate accrued depreciation.
4. Deduct the accrued depreciation from the reproduction (or replacement) cost new to obtain an estimate of the present worth of the improvements.
5. Add the present worth to the site value to obtain the indicated value. The significance of the Cost Approach lies in its extent of application - it is the one approach that can be used on all types of properties. The cost approach is a starting point for appraisers and therefore a very effective "yardstick" in any equalization program for ad valorem taxes. Its widest application is in the appraisal of properties where lack of adequate market and income data precludes the reasonable application of the other two approaches to value.

¹ Reproduction cost is the cost to construct an exact duplicate at current prices.

² Replacement cost is the cost of constructing a building of equal utility to the building being appraised but with modern materials and according to current standards.

The Market Approach to Value

The Market Approach to Value is an appraisal analysis that involves the compiling of sales of properties that are comparable to the property being appraised. The sales are then adjusted for differences and a value range obtained. The Market Approach is reliable to the extent that the properties are comparable, and the appraiser's judgment of property adjustments is sound. The procedure for utilizing this approach is essentially the same for all types of property with the only difference being the elements of comparison.

The significance of the Market Approach lies in its ability to produce estimates of value that directly reflect the attitude of the market. Application is contingent upon the availability of comparable sales, and therefore finds its widest range in the appraisal of vacant land and residential properties.

The Income Approach to Value

The Income Approach to Value is an appraisal technique that measures the present worth of the future benefits of a property by capitalization of the net income stream over the remaining economic life of the property.

The Income Approach involves making an estimate of "effective gross income" which is derived by deducting vacancy and collection losses from the estimated economic rent, as evidenced by comparable properties. Operating expenses, taxes and insurance, and reserves for replacements are deducted from the effective gross income. The resultant net income is capitalized into an indication of value.

The Income Approach obviously has its basic application in the appraisal of properties universally bought and sold for their ability to generate and maintain an income stream. The effectiveness of the approach lies in the appraiser's ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

In theory, the market value of a property should be equal to the present value of its future income. The simplest capitalization formula is $V = I/R$ (present value of the property = annual net income expected in the future divided by the rate [interest, risk, or discount rates]). For an asset that declines in value over time, the appropriate capitalization formula is $V = (I/R) [1 - 1 / (I + R) N]$ where N equals the number of years that the asset will be in use. The resultant capitalization rate is the hoped-for or expected rate of return. It is the rate necessary to attract capital to the investment.

Section 23.012 of the Texas Property Tax Code (effective January 1, 2004) requires the chief appraiser, when using the income approach, to:

1. Analyze available comparable rental data or the potential earnings capacity of the property, or both, to estimate the gross income potential of the property:
2. Analyze available comparable operating expense data to estimate the operating expenses of the property:
3. Analyze available comparable data to estimate rates of capitalization or rates of discount:
and
4. Base projections of future rent or income potential and expenses on reasonably clear and appropriate evidence.
5. In developing income and expense statements and cash-flow projections, the chief appraiser shall consider: (1) historical information and trends: (2) current supply and demand factors affecting those trends: and (3) anticipated events such as competition from other similar properties under construction.

VALUATION PROCESS

All taxable properties in the district are valued by the aforementioned cost schedule using a comparative unit method. GCAD schedules are constructed based on a schedule developed originally by a private mass appraisal firm, and periodically modified to reflect the current GCAD marketplace. The cost schedules are tested against commonly accepted sources of building cost information, such as Marshall & Swift, to determine accuracy and cost estimates are also compared to analysis of the local market to determine level of appraisal.

RESIDENTIAL MARKET ANALYSIS

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed. There are several economic principles that relate to the market value of property. The principle of supply and demand is an important economic principle that must be considered by appraisers. There are several others including economic trends, national, regional, and local trends that affect the value of properties located in our various tax jurisdictions. An awareness of physical, economic, governmental, and social forces is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

DATA COLLECTION

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of appropriate staff members to begin the process. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. This process requires coordination and supervision during all phases. Fieldwork is distributed to appraisers based on property type and location. Often, field appraisers are coordinated to work in areas in which they are experienced and familiar. The appraisers are trained in the techniques of listing, measuring, classifying, and appraising property. Depreciation is also considered during the field inspection phase of the appraisal process.

BASIC MEASURING PROCEDURES

In any reappraisal the foundation for the initial cost approach is the improvement sketch, appraisers are trained in the following way. Neatly draw an outline in the space provided on your field worksheet. Draw the improvement with the front of the structure toward you, or as it faces the street. Draw the improvement in approximate proportion to its size. Second floor drawings are drawn separately from the main level and noted appropriately.

Appraisers are trained to measure completely around the structure. They are then required to check the sums of overall measurements along the front with those in the rear and side-to-side. Appraisers start measuring at one corner of the structure: they are required to label areas accurately while in the field. Often used residential building terms and roof shapes are shown in the GCAD appraisal manual. The GCAD appraisal manual goes into greater detail in this important training task.

DEPRECIATION

GCAD depreciation tables are based on an extended life theory, which encompasses a remaining life and effective age approach. Further, the GCAD depreciation system also incorporates a CDU rating system. The CDU rating system provides a logical reasoning process by means of which normal age depreciation may be modified according to the appraiser's best determination of the relative loss of value in a structure as compared with the average loss that might be expected. Additional information may be found in the GCAD appraisal manual under the section entitled "Dwelling Depreciation (CDU Rating System)".

The extended life expectancy theory explains that the increased life expectancy due to seasoning and proven ability to exist will in fact increase the total life expectancy the longer it continues to exist. Since otherwise similar structures depreciate at lesser or more rapid rates than what is average, the combination of extended life expectancy and CDU (condition, desirability, and utility) rating system provide an accurate means to assign depreciation in a mass appraisal effort. The GCAD depreciation table is based on typical life expectancies, adjusted by CDU ratings, and is periodically tested using case studies. Information discovered during the field inspection process is listed on the appraisal card while the appraiser is at the subject property. Once the field inspection is complete, the appraisal cards are returned to the office for quality control inspection, keypunch data entry, and verification.

Once the necessary data has been entered to the CAMA system, a computer driven mass appraisal cost system is activated and a base cost of replacement cost new, less depreciation is calculated. As such, the record is prepared for statistical analysis.

FIELD REVIEW

During all phases of the appraisal operation, analysis reveals properties that do not fit the necessary tolerance of the statistical profile. As such, the need arises for additional field inspection. As properties are identified, they are sorted, grouped, and prepared for additional field inspection to check for the accuracy of the data elements currently listed on the records. This process is ongoing throughout the year. At all times during the appraisal phase appraisers review subjective data, such as quality of construction, condition, and all projected forms of obsolescence.

HIGHEST AND BEST USE ANALYSIS

In considering the fair market value of taxable property, GCAD employs the principle of highest and best use analysis. Highest and best use analysis is the first step in the district appraisers' economic analysis. Highest and best use is defined as the most profitable use at a specific time. For ad valorem property taxation in Texas, the specific time is January 1 of each calendar year. The highest and best use must be legal, physically possible, and financially feasible. GCAD appraisers generally consider that the current use of the property is most likely its highest and best use. In certain types of property, local zoning and deed restrictions often determine the highest and best use. However, in areas of transition, it may be necessary for the analyst to consider the concept of highest and best use more carefully. A senior analyst, the director of appraisal operations, and the assistant chief appraiser generally discuss decisions regarding changes in highest and best use determination. Highest and best use may not be the present use of the property when the

agents of production are not in alignment (i.e., land, labor, capital, and management), then highest and best use of the property may not currently exist.

NEIGHBORHOOD ANALYSIS

Defining Market Areas

Initially, property is considered based on its location within boundaries. The most common boundary used to define location is the school district boundary. In all types of property, valuation analysis and neighborhood analysis are conducted on school districts. The IAAO defines a neighborhood as the environment of a subject property that has a direct and immediate effect on value. For our purposes, the neighborhood boundary is the environment of the subject property. The neighborhood concept is used in the grouping of all taxable property located in GCAD apart from some special use properties.

Requests to segment or redesignate boundaries of neighborhoods must be presented to the Chief Appraiser for consideration by appraisal staff.

LAND ANALYSIS

Land analysis is conducted generally by our senior land appraiser and other experienced analysts. Highest and best use determinations generally occur currently. Base lot square footage rates, acreage rates, primary and residual price rates, and hard code unit prices are established during this phase of the appraisal operation. A computerized land table containing the necessary information by ISD and neighborhood, and any other pre-specified area, assists the analyst in consistently valuing land based on its location, size, configuration, and topography elements. When possible, the sales comparison approach is used to assist in the development of unit prices. The land appraisal techniques of allocation by abstraction and allocation by ratio are used to best reflect the value of the land as vacant in areas where build-out has occurred or in areas where vacant land sales are not available.

APPRAISAL OF RURAL LAND

This section provides general guidelines to assist appraisers in the market valuation of rural lands. Appraised values based on market valuation must be established for all taxable land in each taxing jurisdiction, regardless of whether the land qualified, or would qualify, for productivity valuation under either Article VIII, Section I-d of Section I-d-1 of the Texas Constitution. Market values so determined must be submitted to the Appraisal Review Board for determination of protests for all taxable land in each jurisdiction, including land that qualifies for productivity valuation. In addition, appraised values based on market valuation must be retained for land receiving productivity valuation for rollback purposes.

The rural land market can best be understood by dividing it into three distinct types of markets—the production, investment, and consumptive land markets--each based on the principal factor which influences value. Discussion of these market influences and common examples of each are presented below.

The Production Land Market

The principal factor influencing value of rural land in the production land market is the income potential associated with agricultural production. In the production land market, land values will reflect the productive capacity of soils, the availability of irrigation water, and the topographic features which influence the ability of a producer to use the land for agricultural purposes. Most areas of the Texas High Plains are still dominated by production-market influences.

The Investment Land Market

The principal factor influencing the market value of rural land in the investment land market is the appreciation potential of land investments. The investment land market is not composed strictly of speculators who purchase land with the intent to make a quick profit by resale, but also includes individuals who purchase land for conversion into subdivisions or for other types of development. In addition, the investment land market includes individuals who purchase land as a means of preserving their capital for a later use, or as a hedge against inflation. Although investment-market influences exist in all areas of the state, they are the principal market influences in suburban areas.

The Consumptive Land Market

The principal factor influencing the market value of rural land in the consumptive land market is the satisfaction that land ownership provides. The consumptive land market is often characterized by the purchase of small tracts of land to be used for recreational purposes. For instance, an individual who lives in a city or town may purchase a 10-acre tract of land in a rural area to visit on weekends with his family. Generally, the value of land located within 200 miles of major population centers is most heavily affected by consumption-market influences.

The most distinctive features of the rural land market are that all three types of market influences, in combination with supply, establish market values. For this reason, it is important that the appraiser be knowledgeable of the key factors that influence value and of the relative influence each of these factors has upon value when establishing procedures for the valuation of rural land in a jurisdiction.

Analysis of the Local Market

From a practical standpoint, using a fee-appraisal approach to appraise each individual tract of land in a jurisdiction is not possible. Fee appraisers make detailed appraisals of individual parcels by obtaining comparable sales of other land in the jurisdiction and adjusting each comparable sale to the subject property to estimate the value of the subject property. In this way, fee appraisers allow market transactions that have occurred regarding other properties to define the market value of the subject property. Common types of adjustments made by fee appraisers to comparables in estimating market values of subject properties include adjustments for date of sale, for size of tract, for productivity factors, for improvement value, and for special amenities.

Central appraisal district appraisers must also use market transactions to define factors that influence rural land values in their jurisdictions. However, unlike fee appraisers, these appraisers cannot compare each tract individually to each market transaction identified to

adjust because of the volume of properties to be appraised. Appraisal office appraisers must, therefore, incorporate the factors indicated by market transactions into general standards or schedules of value. Such schedules are normally comprised of per acre prices that will be multiplied by the number of acres in an individual tract to develop an estimate of the value of the tract. Schedules of this kind should be divided into as many categories or classes as are necessary to reasonably reflect market values when applied to individual tracts of land found in the jurisdiction.

SALES ANALYSIS

The GCAD Special Projects Department staff analyst and appraisers gather sales information. GCAD receives sales from a variety of sources including, but not limited to, field discovery, local realtors, appraisers, GCAD buyer and seller sales questionnaires, sale price vendors, protest hearings and local builders. Sales are reviewed for validity and field inspected for data accuracy. All sales are keypunched into our computer assisted sales system. The sales are classified to recognize their appropriate status, source, and confirmation codes.

OFFICE AUDIT

The sales ratio analysis and associated individual property value audit or review is conducted in the office on a year around basis. As stated above, properties that do not fit a homogenous statistical profile are set aside for review by a senior appraiser. In all classes of property, several different reports are generated on our computer to provide information on statistical measures, i. e. percent of increase, increase from prior year, percent of change to land value, percent of change to improvement value, etc. This type of information along with the other forms of analysis described in this report often helps locate areas or property types in need of reappraisal.

MARKET ADJUSTMENT

The Ratio Study Procedures provide accurate information regarding the level of appraisal of the various classes and categories of properties. For the purpose of valuing residential property, the CAD approach to value is described by the IAAO as a hybrid cost-sales comparison approach. This commonly accepted mass appraisal technique considers local influences not always accounted for in the cost approach. The following equation explains this theory: $MV = MA (RCN - D) + LV$.

Where MV equates to market value, MA equals market adjustment, RCN-D is the replacement cost new of the dwelling, less depreciation, and LV is the estimate of land value based on highest and best use. Market value equals market adjustment times RCNLD + land.

In areas where the sales ratio indicates that the property located within a given neighborhood is not being appraised at the legally permissible level of appraisal, the market adjustment process described in the previous paragraph is conducted. Base cost estimates are compared to sales and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment factor is determined. Each homogenous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. This adjustment factor is keypunched to a computer program and each parcel is

adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

COMMERCIAL PROPERTY VALUATION

The GCAD employs all three approaches to value, when possible, in valuing income-producing property. The primary approach used to initiate the valuation process is the cost approach to value. Each commercial property is listed according to its quantitative data elements. The data elements are keypunched to our computer and an initial cost value is calculated. The depreciation is calculated and assigned during this process so that an RCNLD of the improvements may be derived and this is added to an estimate of the land value.

The income and expense data of these types of properties is gathered and evaluated. When appropriate, one or more forms of the income approach to value are used. Information from a variety of sources is obtained and detailed analysis is undertaken. When possible, the commercial analyst uses the technique of direct capitalization to derive the income approach value. Further, during the establishment of the capitalization rate it is always important to estimate an appropriate amount of risk when building the capitalization rate. GCAD analysts prefer utilizing current market, sales, and income information to develop overall rates by class, use, location, and quality of commercial improvements.

The field inspection, valuation review, and performance analysis described throughout this report apply to commercial as well as other types of properties. When available, the commercial analyst also uses the sales comparison approach to determine the fair market value of income-producing properties. In using the cost approach, however, it is sometimes necessary for the appraiser to utilize the unit in place, quantity survey, or historical cost method to derive accurate cost estimates.

PERSONAL PROPERTY VALUATION

All income-producing business personal property located within District boundaries is subject to tax, except as prescribed as exempt in tax code section 11.145. Business-use vehicles are also listed in the appraisal records and subject to ad valorem taxation. Personal property schedules are used to value business furniture, fixtures, equipment, and inventory. Additionally, personal property values are obtained by some other sources.

Business owners are required by Texas Law to render their business personal property each year. The appraiser considers rendered values during the appropriate phase of valuation analysis. Rendered values are often used as the basis for the CAD value if the value rendered is reasonable for the type of business and within acceptable ranges when compared to the GCAD/PTD or Marshall & Swift personal property schedules. Should the property owner choose not to render the property, or if the rendered amount does not fit acceptable ranges, then the GCAD/PTD schedule or the Marshall & Swift schedule is used to value the property.

Depreciation of the property is determined by the age of the property and its expected life. Valuation and depreciation schedules are included in the GCAD appraisal manual. Business vehicles are valued based on NADA Used Car Guide trade-in value for the make, model, and age of the vehicle. The Appraisal District uses a report obtained from Texas Motor Vehicle Listings to determine ownership, make, model, and vehicle characteristics to determine NADA trade-in value. This report along with the renditions and physical observations are

used to discover and list vehicles that are taxable. When adverse factors, such as high mileage, are known, appropriate adjustments are made.

The U. S. Coast Guard and the Texas Parks and Wildlife Department provide lists to the CAD regarding taxable watercraft. The ownership, make, name, and type of watercraft are provided on these lists. Fair market value estimate of taxable watercraft is based on the same techniques used to value other business personal property.

PROCEDURES FOR RATIO STUDIES

A ratio study is designed to evaluate appraisal performance through a comparison of appraised or assessed values for tax purposes with estimates of market value based on sales prices and tested by measures of central tendency. The Galveston Central Appraisal District will adhere to the IAAO Standards on ratio studies.

Steps in Ratio Studies

1. Definition of Purpose and Objectives

The GCAD will perform ratio studies in accordance with IAAO Standards on a periodic basis to evaluate the Appraisal District's overall level of appraisal. These studies will be used as performance analysis to determine whether value estimates are equitable and consistent with our local marketplace. The ratio studies performed by the Galveston Central Appraisal District will also be used as a tool in determining when a type, area, or class of property should be reappraised. Further, the ratio study will assist in the analysis of appraisal schedules, so that the Appraisal District might recognize the need for adjustments to the schedule.

2. Collection and Preparation of Market Data

The GCAD's Special Projects staff and Appraisal Department appraisers will collect data from a variety of sources. These sources of market data include, but are not limited to real estate companies, GCAD sales information questionnaires (mailers), grantors, grantees, personal contact, field review, closing statements, or vendors of real estate sales information. Local real estate appraisers also provide recent sales information.

3. Matching GCAD Appraisals and Market Data

District appraisal staff members will compare appraised values with sales prices on individual properties. Special care will be taken to identify a variety of non-arm's length transactions. Sales between family members, estate sales, relocation sales, and several other non-arm's length transactions are coded so that they may be set aside during the valuation phase of the appraisal process.

4. Stratification

The district performs stratification based on a variety of different criteria. Sales are stratified by school district, class, use, abstract, subdivision, or neighborhood. Analysis is performed to determine an adequate sample size for ratio studies.

5. Statistical Analysis

District appraisal staff members, with the assistance of Team Leaders, Assistant Chief Appraiser and the Chief Appraiser will perform ratio studies on a periodic basis. Ratio studies will be performed after all appraisal schedule changes to evaluate performance. The median, weighted mean, coefficient of dispersion, price related differential, standard deviation, and range will be calculated on each applicable class, category, and subdivision of property. Further, statistical analysis will be performed to identify all forms of bias in the assessment process.

6. Evaluation and Use of Results

Team Leaders and the Assistant Chief Appraiser will use the measures of central tendency, and the relative measures of dispersion, and all indications of variance to evaluate the district's overall level of appraisal. The general level of appraisal is judged and evaluated by the GCAD staff by observing all related data, including measures of central tendency. Appraisal quality within the class, category, subdivision, or neighborhood will be judged based on the relative measures of dispersion. The results will then be used to evaluate appraisal data, current schedules, practices and procedures. Sales ratio analysis may indicate areas where appraisers need additional training to improve performance and to eliminate bias in the appraisal process. Real property appraisal plans are adjusted according to ratio study indications.

Measure of central tendency and variation relates to the overall level of appraisal. Listed are three measures of central tendency and two measures of variation.

1. *Median*, the middle ratio when the ratio is arrayed in order of magnitude. If there is an even number of ratios, the median is the average of the two middle ratios.
2. *Mean*, an arithmetic average of ratios.
3. *Weighted Mean**, a weighted average of the ratios. A weighted mean is more affected by ratios with high sales prices than by ratios with low sales prices.
4. *Coefficient of Dispersion* measures the average percentage deviation of the ratios from the median ratio.
5. *Price Related Differential*, the mean divided by the weighted mean. This statistic has a slight upward bias. A PRD above 1.03 tends to indicate regressivity. A PRD below .98 indicates progressivity.

*A weighted mean ratio is determined by the following steps: (1) Sum the appraised values for the entire sample: (2) Sum the sales prices for the entire sample: (3) Divide the total of appraised values by the total of sales prices.

Adjustments for Date of Sale

GCAD will adhere to the following steps when considering adjustments to confirmed sales prices for the effects of time:

1. On-going tracking of sales and appraisal ratios over time:
2. Including the date of sale as a variable when observing monthly regression models:

3. Maintaining an ongoing analysis of re-sales:
4. Special Projects staff will compare per unit values over time in homogenous strata:
5. Observing the results and making necessary changes by isolating the effect of time through paired sales analysis.

GCAD monitors changes in price levels over time in ratio studies made for assessment purposes where the objective of the analysis is to estimate the level of appraisal as of the January 1 assessment date. If sales prices have generally been rising, ratios of sales that have occurred after the assessment date will tend to understate the overall level of appraisal. As such, GCAD will make necessary adjustments to reflect these trends. Similarly, ratios for sales that occurred before the January 1 assessment date will tend to overstate the level of appraisal. If prices are in decline, the opposite pattern would result. In each case, appropriate adjustments will be implemented to the appraisal schedules, or neighborhood adjustments will be properly modified. According to significant market trends where a sufficient number of sales indicate changes, price levels will be monitored, and time adjustments made by area, class, or type of property. GCAD recognizes that property bases tend to change in value at different rates.

Adjustments for Financing

GCAD will adhere to the following steps when considering adjustments to confirmed sales prices for financing. Most sales transactions in the Galveston/Clear Lake area reflect prevailing market trends and typical interest rates. When our analyst discovers financing arrangements that do not represent prevailing conditions, appropriate adjustments will be implemented. The GCAD staff members will consider adjustments under the following conditions:

1. When the seller and lender are at the same party and financing is not at market rates.
2. The buyer assumes an existing mortgage or lease at a non-market rate.
3. If the lenders charge the seller "points" (commonly referred to as a percentage of the loan amount) for making money available to the purchaser/borrower. Points paid by the buyer should be considered as part of the down payment and no adjustment will be implemented.

The GCAD will adjust for financing on an as needed basis by individual parcel. Adjustments are made as warranted either upward or downward. Our analyst will conduct the following computations when necessary. The amount of adjustment will be computed by capitalizing the difference between monthly payments based on the typical market interest rate and those based on the subject interest rate. Obviously, the sale price may not reflect the full amount because of the uncertainty of the holding period, tax considerations, etc.

The GCAD will also conduct market analysis with paired sales and statistical techniques to assist in controlling such factors. When the seller pays points, the sales price will be adjusted downward by the value of the points. When the sample size is adequate, such adjustments may be considered. However, adjustments for financing will only be considered when ample data on actual market interest rates is available. Understandably, obtaining and properly analyzing such data, as well as determining the extent to which the market capitalizes non-market financing is difficult and requires careful consideration by our staff.

In-House Ratio Study Plan

1. The Galveston Central Appraisal District will perform quarterly ratio studies on vacant land and all improved property for all eight (8) school districts.
2. The Galveston Central Appraisal District will perform quarterly ratio studies on all residential appraisal neighborhoods in all eight (8) school districts.
3. Ratio studies will be performed before all updates of appraised values.
4. Ratio studies will be performed after each update of appraised values.
5. Ratio studies will be performed on an as needed basis to verify the level of appraisal, vacant and/or improved property for specified areas, school district, or other natural, political, or man-made boundaries.

Property Tax Assistance Division Annual Ratio Studies

The Property Tax Assistance Division of the Texas Comptroller of Public Accounts performs annual ratio studies on all Texas school districts. Appraisal districts' performance is judged by the results of these ratio studies. State law requires that appraisal districts appraise all taxable property at one hundred percent (100%) of market value (see the definition of market value on page 24 of this report).

Failure to appraise property within a confidence interval of 95% to 105% may result in diminished funding from the state to local school districts. Additionally, in circumstances where an appraisal district fails to appraise properties within the PTAD's intervals for an extended period a master may be appointed to assume control of the appraisal districts operations.

CONTINUING EDUCATION

GCAD staff members undergo a variety of continuing education classes, including The Houston Real Estate Symposium offered by the University of Houston Center for Public Policy, Texas A&M Center for Executive Development training classes, USPAP Standards training, various classes at TAAO and TAAD conferences, the Chief Appraiser's Institute, and real estate related classes. Also, various administrative staff members are IAAO members and participate in IAAO sponsored classes.

EQUITY PROTEST

- Step 1: Determine the Market Value of the Subject.
- Step 2: Calculate the Subject Property's Appraisal Ratio.
- Step 3: Consider the Appraisal District's Ratio Study Evidence
 - Specific Category Ratio Study for the Neighborhood
 - Specific Category Ratio Study for the Appraisal District
 - Specific Category Ratio Study for the School District
 - Overall Ratio Study for the Appraisal District
 - Overall Ratio Study for the School District
- Step 4: Determine the Median Appraisal Ratio
- Step 5: Make the Final Determination for the Subject Property

RECENT UPDATES TO THE TEXAS PROPERTY TAX CODE

11.131. Residence Homestead of 100 Percent or Totally Disabled Veteran

(a) In this section:

- (1) "Disabled veteran" has the meaning assigned by Section 11.22.
- (2) "Residence homestead" has the meaning assigned by Section 11.13.

(b) A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

H.B. 1460 amends a **5.04. Training and Education of Appraisers**

(a) The comptroller shall enter into a memorandum of understanding with the Texas Department of Licensing and Regulation or any successor agency responsible for certifying tax professionals in this state in setting standards for and approving curricula and materials for use in training and educating appraisers and assessor-collectors, and the comptroller may contract or enter into a memorandum of understanding with other public agencies, educational institutions, or private organizations in sponsoring courses of instruction and training programs.

(b) An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by the Texas Department of Licensing and Regulation.

Acts 1979, 66th Leg., p. 2222, Ch. 841, § 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, Ch. 13, § 7, eff. Aug. 14, 1981; Acts 1991, 72nd Leg., 2nd C.S., Ch. 6, § 2, eff. Sept. 1, 1991; Acts 2009, 81st Leg., Ch. 450, § 40, eff. Sept. 1, 2009.

5.041. Training of Appraisal Review Board Members

(a) The comptroller shall:

(1) approve curricula and provide materials for use in training and educating members of an appraisal review board:

(2) supervise a comprehensive course for training and education of appraisal review board members and issue certificates indicating course completion:

5.102 Review of Appraisal Districts *Text of section effective Jan. 1, 2010. See, also, text of § 5.102 effective until Jan. 1, 2010.* (a) At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology. After consultation with the advisory committee created under Section 403.302, Government Code, the comptroller by rule may establish procedures and standards for conducting and scoring the review. 1, 2010: Acts 2009, 81st Leg., Ch. 1405, §

DEFINITIONS AND ECONOMIC PRINCIPLES

Arms-Length Transactions

An arms-length transaction is an exchange between unrelated buyers and sellers under no duress to buy or sell. Although the following are considered arms-length transactions, because they involve special circumstances, they should be excluded from analysis or used with caution:

1. Trades
2. Transactions involving partial interests
3. Land contracts, contracts-for-deed, and other installment purchase agreements
4. Incomplete or un-built property

The following types of transactions are not considered arms-length:

1. Sales involving courts, or in which government agencies or public utilities are principals
2. Sales in which charitable, religious, or educational institutions are principals
3. Sales in which a financial institution is the buyer and a lienholder or the seller of property taken through foreclosure (however, foreclosure sales must be considered during the mass appraisal effort see HB 1038 Paxton)
4. Sales between relatives
5. Sales between corporate affiliates
6. Sales of convenience
7. Sales settling an estate
8. Forced sales
9. Sales of doubtful title
10. Auctions

Bundle of Rights Theory

The "Bundle of Rights Theory" asserts that owners have the right to occupy, use, sell, lease, bequeath, or lease their property as they choose. These beneficial interests or rights are guaranteed by law but subject to governmental and private regulations and restrictions.

Governmental regulations and restrictions include:

1. Taxation
2. Condemnation (for the benefit of the public providing that just compensation is made to the owner: also referred to as eminent domain)
3. Police power (enforcing regulations deemed necessary to promote the safety, health, morals, and general welfare of the public)
4. Provide for the reversion of ownership to the State in cases where a competent heir to the property cannot be ascertained (also called escheat)

Private restrictions imposed upon property are frequently found in the form of deed restrictions. Deeds spell out precisely which rights of the 'total bundle' of rights the buyer is acquiring. Since value is related to each of these rights, the appraiser should know precisely which rights are involved in his valuation of the property. Appraisals for ad

valorem tax purposes generally assume the property is owned in "fee simple" title, meaning that the total bundle of rights is considered intact.

Depreciation

Most simply put, depreciation is a loss in value from all causes and may be physical (wearing out of components), functional (improvement design), and/or economic (influences outside of the property).

Disposition Value

(According to the Appraisal Institute) Disposition Value is the most probable price that a specified interest in real property is likely to bring under all the following conditions:

1. Consummation of a sale within a limited future marketing period specified by the client.
2. Current actual market conditions for the property interest appraised.
3. Buyer and seller each act prudently and knowledgeably.
4. Seller under compulsion to sell.
5. Buyer typically motivated.
6. Both parties act in what they consider their best interest.
7. Adequate marketing effort made for the limited time allowed for completion of a sale.
8. Payment made in cash in U. S. dollars or in terms of financial arrangements comparable thereto.
9. Price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Fee Simple

"Unqualified ownership and power of disposition." An inherited or heritable estate in property. Private ownership in which the owner has the right to control, use, and transfer property at will, subject to the limitations of eminent domain, escheat, police power, and taxation. (This information was obtained from the Appraisal Institute).

Liquidation Value

Liquidation Value is the most probable price that a specified interest in real property is likely to bring under all the following conditions:

1. Consummation of a sale within a severely limited future marketing period specified by the client.
2. Current actual market conditions for the property interest appraised.
3. The buyer acts prudently and knowledgeably.
4. Seller under extreme compulsion to sell.
5. Buyer typically motivated.
6. Buyer acting in what he/she considers his/her best interests.
7. Limited marketing effort made, and limited time allowed for completion of sale.

8. Payment made in cash in U. S. dollars or in terms of financial arrangements comparable thereto. Price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Market Value Definitions

Tax Code Definition

Market Value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions, if (a) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser: (b) Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use: and (c) Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Appraisal Institute Definition

Market Value is based on the concept of an open and competitive market in which transactions are free of duress or forced liquidation. It is the most probable price that a specified interest in real property is likely to bring under all of the following conditions:

1. Consummation of a sale as of a specified date.
2. Open and competitive market for the property interest appraised.
3. Buyer and seller each act prudently and knowledgeably.
4. Price not affected by undue stimulus.
5. Buyer and seller are typically motivated.
6. Both parties act in which they consider their best interests.
7. Adequate marketing efforts made, and a reasonable time allowed for exposure in the open market.
8. Payment made in cash in U. S. dollars or in terms of financial arrangements comparable thereto.
9. Price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Definitions Implied by Supreme Court Rulings

Personal Property Market Value is the price that dealers in the goods are willing to receive and purchasers are willing to pay when goods are bought and sold in the ordinary course of trade.

Real Property Market Value is the amount of money that probably would be arrived at through fair negotiations between a willing seller and a willing buyer, taking into consideration the uses to which the property may be put.

Principle of Change

The impact of change on the value of real property manifests itself in the life cycle of a neighborhood, characterized by four stages of evolution: 1) development and growth evidenced by improving values: 2) leveling off evidenced by static values: 3) infiltration and decay evidenced by declining values: and 4) Revitalization as evidenced by rebuilding

or restoration. The highest and best use today is not necessarily the highest and best use tomorrow. The highest and best use of land often lies in a succession of uses. A declining single-family residential neighborhood may be ripe for multi-family, commercial, or industrial development. Determination of change is dependent upon the relationship of present or anticipated future demand with existing supply.

In estimating value, the appraiser is obligated to reasonably anticipate the future benefits as well as the present benefits derived from ownership and to evaluate the property in light of the quality, quantity, and duration of these benefits. It should be noted that benefits referred to are likely benefits based on actual data as opposed to speculative or potential benefits that may or may not occur.

Principle of Highest and Best Use

Highest and best use for a property is that use which will produce the highest net return to the land for a given period within the limits of those uses which are economically feasible, probable, and legally permissible.

On a community-wide basis the major determining factor in highest and best use is the maximum quantity of land that can be devoted to a specific use and still yield a satisfactory return. Once a suitable basic use has been chosen for a specific property, each increment of capital investment to the existing or planned improvement will increase the net return to the land only up to a certain point. After this point is reached the net return to the land begins to diminish. This is the point at which the land is at its highest and best use.

Example: When planning a high-rise office building, each additional upper floor represents an extra capital expenditure that must yield a certain return to an investor. This return will be dependent upon the levels of economic rent the market will bear at that point in time. An optimum number of floors can be calculated above which the income yield requirements of additional expenditures will no longer be satisfactorily met. Notwithstanding the possibility of other considerations, this optimum return should determine the story height of the building.

Principle of Substitution

Buyers and sellers in the marketplace create value - demand is translated into a commodity of exchange. When the benefits and advantages derived from two properties are equal, the lowest price property receives the greatest demand. An informed buyer is not justified in paying more for a property than it would cost to acquire an equally desirable substitute property.

Principle of Supply and Demand

Among the forces which constantly operate to influence supply and demand, are population growth, new techniques in transportation, purchasing power, price levels, wage rates, taxation, governmental controls, and scarcity. A sudden population increase in an area would create an increase in demand for housing. If the demand increased at a higher rate than the supply, there could soon be a scarcity of housing. When demand is supported by purchasing power, rentals and sales prices tend to increase and ultimately reach a level that would stimulate more builders to compete for the potential profits and thus serve to

increase the supply toward the level of demand. As the supply is increased, demand begins to taper off. When builders, due to increases in labor and material rates, are no longer able to build at costs that meet new levels of prices and rents, competition tends to taper and supply levels off. Balance occurs when reasonable competition serves to coordinate supply with demand. When competition continues unchecked to produce a volume that exceeds demand, net returns to investors are no longer adequate to pay the costs of ownership, resulting in loss rather than profit, and consequently a decline in values.

Real Estate

Generally, real estate is real or fixed improvements to land such as buildings and other appurtenances (storage sheds, fencing, etc.). An identified tract of land including improvements, if any.

Real Property

Real property encompasses all the interests, benefits, and rights enjoyed due to ownership of real estate: the bundle of rights endowed to the owner.

Value

Value is the monetary worth of a commodity or service to buyers and sellers at a given point in time. Value is not a characteristic inherent in a commodity itself rather it is man-made, created by desire, modified by varying degrees of desire, and destroyed by lack of desire. One desires property because it is a useful commodity in that it has utility. Utility is a prerequisite to value but does not alone cause value. If a great supply of a useful commodity exists (such as air), needs would automatically be satisfied, desire would not be aroused, and value therefore would not be created. Thus, in addition to utility, to effectively arouse desire, the commodity must also be scarce. A final component of value is the ability of a buyer to translate desire into a unit of exchange via purchasing power. When a commodity has utility, is relatively scarce, arouses desire, and may be traded for -- value is created.

An additional component for an appraiser when defining value is the purpose of the appraisal and the type of value being estimated. For ad valorem tax purposes, the value sought is generally market value, indicating activity of buyers and sellers.

Value-In-Use

When estimating the value of a special, highly unique property that is useful to the present owner but relatively less useful to typical buyers in the marketplace, the property is said to have a value in use. Value in use refers to the actual value of a commodity to a specific person.

Value In Exchange

Value in exchange refers to the dollar value of a commodity to buyers in the marketplace.

THE APPRAISAL FOUNDATION

The Appraisal Foundation is a non-profit educational organization established by the appraisal profession to foster professionalism by:

Establishing, improving, and promoting the Uniform Standards of Professional Appraisal Practice.

Establishing educational and experience qualification criteria for the licensing, certification, and recertification of appraisers.

Disseminating information on USPAP and Appraiser Qualification Criteria to the appraisal profession, governmental agencies, related industries, and the public.

Sponsoring appropriate activities relating to Standards, qualifications, and issues of importance to appraisers and users of appraisal services.

The Appraisal Foundation seeks to attain these goals by serving as the parent organization for two independent boards – the Appraiser Qualifications Board and the Appraisal Standards Board. The Appraiser Qualifications Board (AQB) establishes criteria for the licensing, certification, and recertification of appraisers. The Appraisal Standards Board (ASB) promulgates rules (USPAP) for developing and reporting an appraisal. Sponsoring organizations include the following:

Appraisal Sponsors:

- American Association of Certified Appraisers
- American Society of Appraisers
- American Society of Farm Managers and Rural Appraisers
- Appraisal Institute
- International Association of Assessing Officers
- International Right-of-Way Association
- National Association of Independent Fee Appraisers
- National Association of Master Appraisers

Affiliate Sponsors:

- American Bankers Association
- American Real Estate & Urban Economics Association
- America's Community Bankers
- Farm Credit Council
- Mortgage Bankers Association
- Mortgage Insurance Companies of America
- National Association of Realtors
- Real Estate Educators Association

Corporate Sponsor:

- Mortgage Guaranty Insurance Corporation

New legislation suggests that many appraisal districts have not taken the time to relate the Uniform Standards of Professional Appraisal Practice (USPAP) to their appraisal operation. A review of the Standards and how they apply to appraisal districts is offered to assist the professionals in improving performance.

UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICES

STANDARD 1: REAL PROPERTY APPRAISAL, DEVELOPMENT

In developing a real property appraisal, an appraiser must identify the problem to be solved and the scope of work necessary to solve the problem, and correctly complete research and analysis necessary to produce a credible appraisal.

Comment: This Standard is directed toward the substantive aspects of developing a competent appraisal of real property. The requirements set forth in this Standard follow the appraisal development process in the order of topics addressed and can be used by appraisers and the users of appraisal services as a convenient checklist.

Statement 1* On Appraisal Standards No. 1 (Smt-1) Retired September 15, 1999
(The * symbol next to the terms "Statement 1" is explained on the last page.)

STANDARD 2: REAL PROPERTY APPRAISAL, REPORTING

In reporting the results of a real property appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.

Comment: This Standard addresses the content and level of information required in a report that communicates the results of a real property appraisal. It does not dictate the form, format, or style of real property appraisal reports. The form, format, and style of a report are functions of the needs of users and appraisers. The substantive content of a report determines its compliance.

Statement 1* On Appraisal Standards No. 2 (Smt-2) Discounted cash flow (DCF) analysis is an accepted analytical tool and method of valuation within the income capitalization approach to value. DCF is not a new method, but it did not enjoy widespread use until modern computer technology enabled appraisers to automate the process. Because DCF analysis is profit oriented and dependent on the analysis of uncertain future events, it is vulnerable to misuse. What steps can the appraiser take to avoid misuse of DCF analysis?

- ◆ DCF analysis is an additional tool available to the appraiser and is best applied in developing value opinions in the context of one or more other approaches.
- ◆ It is the responsibility of the appraiser to ensure that the controlling input is consistent with market evidence and prevailing market attitudes.
- ◆ Market value DCF analyses should be supported by market-derived data and the assumptions should be both market- and property-specific.
- ◆ If using commercial software, the appraiser should cite the name and version of the software and provide a brief description of the methods an
- ◆ DCF accounts for and reflects those items and forces that affect the revenue, expenses, and ultimate earning capacity of real estate and represents a forecast of events that would be considered likely within a specific market.
- ◆ The results of DCF analysis should be tested and checked for errors and reasonableness.
- ◆ Standards Rule 1-1 states that the appraiser must not commit a substantial error of omission or commission that significantly affects the appraisal.

STANDARD 3: REAL PROPERTY AND PERSONAL PROPERTY APPRAISAL REVIEW, DEVELOPMENT AND REPORTING

In performing an appraisal review assignment involving a real property or personal property appraisal, an appraiser acting as a reviewer must develop and report a credible opinion as to the quality of another appraiser's work and must clearly disclose the scope of work performed in the assignment.

Comment: Appraisal review is the act or process of developing and communicating an opinion about the quality of all or part of a completed work or service performed by another appraiser in a real property or personal property appraisal assignment. The reviewer's opinion about quality must encompass the completeness, adequacy, relevance, appropriateness, and reasonableness of the work under review, developed in the context of the requirements applicable to that work.

Statement 1* On Appraisal Standards No. 3 (Smt-3) Two dates are essential to an appraisal report. Standards Rules 2-2 and 8-2 require that each appraisal report specify the effective date of the appraisal and the date of the report. The date of the report indicates the perspective from which the appraiser is examining the market. The effective date of the appraisal establishes the context for the value opinion. Three categories of effective dates, retrospective, current, or prospective, may be used, according to the purpose and function of the appraisal assignment. When a retrospective effective date is used, how can the appraisal be prepared and presented in a manner that is not misleading?

- ◆ A retrospective appraisal is complicated by the fact that the appraiser already knows what occurred in the market after the effective date of the appraisal.
- ◆ Data after the effective date may be considered in developing a retrospective value as a confirmation of trends.
- ◆ The appraiser should determine a logical cut-off.
- ◆ The use of direct excerpts from then-current appraisal reports prepared at the time of the retrospective effective date helps the appraiser and the reader understand market conditions as of the retrospective effective date.
- ◆ In the absence of evidence in the market that data after the effective date were consistent with and confirmed market expectations as of the effective date, the effective date should be used as the cut-off date.

STANDARD 4: REAL PROPERTY APPRAISAL CONSULTING, DEVELOPMENT

In developing a real property appraisal consulting assignment, an appraiser must identify the problem to be solved and the scope of work necessary to solve the problem, and correctly complete the research and analysis necessary to produce credible results.

Comment: Real property appraisal consulting assignments encompass a wide variety of problems to be solved. However, the purpose of an assignment under this Standard is always to develop, without advocacy, an analysis, recommendation, or opinion where at least one opinion of value is a component of the analysis leading to the assignment results. In some assignments, the opinion of value may originate from a source other than the consulting appraiser. In other assignments, the consulting appraiser may have to develop the opinion of value as a step in the analyses leading to the assignment results.

Statement 1* On Appraisal Standards No. 4 (Smt-4) Two dates are essential to an appraisal report. Standards Rules 2-2 and 8-2 require that each appraisal report specify the effective date of the appraisal and the date of the report. The date of the report indicates the

perspective from which the appraiser is examining the market. The effective date of the appraisal establishes the context for the value opinion. Three categories of effective dates--retrospective, current, or prospective--may be used, according to the purpose and function of the appraisal assignment. When a prospective effective date is used, how can the appraisal be prepared and presented in a manner that is not misleading?

- ◆ Prospective value opinions, along with available factual data are intended to reflect the current expectations and perceptions of market participants. They should be judged on the market support for the forecasts when made, not on whether specific items in the forecasts are realized.
- ◆ It is appropriate to study comparable projects for evidence of construction periods, development costs, income and expense levels, and absorption.
- ◆ Items such as rental concessions, commissions, tenant finish allowances, add-on factors, and expense pass-through must be studied to develop realistic income expectancy.
- ◆ All value conclusions should include reference to the time frame when the analysis was prepared to clearly delineate the market conditions and the point of reference from which the appraiser developed the prospective value opinion.
- ◆ It is essential to include a limiting condition citing the market conditions from which the prospective value opinion was made and indicating that the appraiser cannot be held responsible for unforeseeable events that alter market conditions prior to the effective date of the appraisal.

STANDARD 5: REAL PROPERTY APPRAISAL CONSULTING, REPORTING

In reporting the results of a real property appraisal consulting assignment, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.

Comment: This Standard addresses the content and level of information required in a report that communicates the results of a real property appraisal consulting assignment. An appraiser must explain logically and convincingly the reasoning that leads to his or her conclusions. The flow of information must be orderly and progressive. The level of information detailed in the report must be sufficient to ensure the client and intended users of the report understand the appraisal consulting assignment results and are not misled. Standard 5 does not dictate the form, format, or style of real property appraisal consulting reports. The form, format, and style of a report are functions of the needs of users and appraisers. The substantive content of a report determines its compliance.

Statement 1* On Appraisal Standards No. 5 (Smt-5) Retired June 12, 2001 *Effective July 1, 2001

STANDARD 6: MASS APPRAISAL, DEVELOPMENT AND REPORTING

In developing a mass appraisal, an appraiser must be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce and communicate credible mass appraisals.

Comment: Standard applies to all mass appraisals regardless of the purpose or use of such appraisals. It is directed toward the substantive aspects of developing and communicating competent analyses, opinions, and conclusions in the mass appraisal of properties, whether real property or personal property. Mass appraisals can be prepared with or without

computer assistance. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for purposes of ad valorem taxation do not apply to mass appraisals prepared for other purposes. A mass appraisal includes:

1. identifying properties to be appraised
2. defining market area of consistent behavior that applies to properties.
3. identifying characteristics (supply and demand) that affect the creation of value in that market area.
4. developing a model structure that reflects the relationship among the characteristics affecting value in the market area.
5. calibrating the model structure to determine the contribution of the individual characteristics affecting value.
6. applying the conclusions reflected in the model to the characteristics of the property or properties being appraised.
7. reviewing the mass appraisal results

The JURISDICTIONAL EXCEPTION RULE may apply to several sections of this Standard because ad valorem tax administration is subject to various state, county, and municipal laws.

Standards Rule 6-1 (This Standards Rule contains binding requirements from which departure is not permitted.)

In developing a mass appraisal, an appraiser must:

- (a) be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce a credible mass appraisal:

Comment: Mass appraisal provides for a systematic approach and uniform application of appraisal methods and techniques to obtain estimates of value that allow for statistical review and analysis of results.

This requirement recognizes that the principle of change continues to affect the way appraisers perform mass appraisals. Changes and developments in the real property and personal property fields have a substantial impact on the appraisal profession. To keep abreast of these changes and developments, the appraisal profession is constantly reviewing and revising appraisal methods and techniques and devising new methods and techniques to meet new circumstances. For this reason, it is not sufficient for appraisers to simply maintain the skills and the knowledge they possess when they become appraisers. Each appraiser must continuously improve his or her skills to remain proficient in mass appraisal.

- (b) not commit a substantial error of omission or commission that significantly affects a mass appraisal.

Comment: In performing appraisal services, an appraiser must be certain that the gathering of information is conducted in a manner that is sufficiently diligent, given the scope of work as identified according to Standards Rule 6-2(c), to ensure that the data that would have a

material or significant effect on the resulting opinions or conclusions are identified and, where necessary, analyzed. Further, an appraiser must use sufficient care in analyzing such data to avoid errors that would significantly affect his or her opinions and conclusions, and

(c) not render a mass appraisal in a careless or negligent manner.

Comment: Perfection is impossible to attain, and competence However, an appraiser must not render appraisal services in a careless or negligent manner. This rule requires an appraiser to use due diligence and due care.

Standards Rule 6-2 (This Standards Rule contains specific requirements from which departure is permitted. See the DEPARTURE RULE.)

In developing a mass appraisal, an appraiser must observe the following specific appraisal requirements:

(a) identify the client and other intended users:

(b) identify the purpose and intended use of the appraisal (see Statement* on Appraisal Standards No. 9 (SMT-9) on page 41)

(c) identify the scope of work necessary to complete the assignment, including any special limiting conditions:

Comment: Constraints on the mass appraisal process must not limit the scope of work to such a degree that the mass appraisal results are not credible. The scope of work is acceptable when it is consistent with:

- ◆ the expectations of participants in the market for the same or similar appraisal services: and
- ◆ what the appraiser's peers' actions would be in performing the same or a similar assignment in compliance with USPAP.

An appraiser must have sound reasons in support of the scope-of-work decision and must be prepared to support the decision to exclude any information or procedure that would appear to be relevant to the client, an intended user, or the appraiser's peers in the same or a similar assignment.

An appraiser must not allow assignment conditions or other factors to limit the extent of research or analysis to such a degree that the resulting opinions and conclusions developed in an assignment are not credible in the context of the intended use of the appraisal.

(d) identify any extraordinary assumptions and any hypothetical conditions necessary in the assignment:

Comment: An extraordinary assumption may be used in an assignment only if:

- ◆ it is required to properly develop credible opinions and conclusions:
- ◆ the appraiser has a reasonable basis for the extraordinary assumption:
- ◆ use of the extraordinary assumption results in a credible analysis: and
- ◆ the appraiser complies with the disclosure requirements set for hypothetical conditions.

(e) identify the effective date of the appraisal:

(f) define the value being developed: if the value opinion to be developed is market value, ascertain whether the value is to be the most probable price:

- I. in terms of cash: or
- II. in terms of financial arrangements equivalent to cash: or
- III. in such other terms as may be precisely defined: and
- IV. if the opinion of value is based on non-market financing or financing with unusual conditions or incentives, the terms of such financing must be clearly identified and the appraiser's opinion of their contributions to or negative influence on value must be developed by analysis of relevant market data:

Comment: For certain types of appraisal assignments in which a legal definition of market value has been established and takes precedence, the JURISDICTIONAL EXCEPTION RULE may apply.

(g) identify the characteristics of the properties that are relevant to the purpose and intended use of the mass appraisal, including:

- I. the group with which a property is identified according to similar market influence:
- II. the appropriate market area and time frame relative to the property being valued: and
- III. their location and physical, legal, and economic characteristics.

Comment: The properties must be identified in general terms, and each individual property in the universe must be identified, with the information on its identity stored or referenced in its property record.

(h) identify the characteristics of the market that are relevant to the purpose and intended use of the mass appraisal, including:

- I. location of the market area:
- II. physical, legal, and economic attributes:
- III. time frame of market activity: and
- IV. property interests reflected in the market.

(i) in appraising real property or personal property:

- I. identify and analyze whether an appraised physical segment contributes pro rata to the value of the whole: identify the appropriate market area and time frame relative to the property being valued:
- II. when the subject is real property, identify and consider any personal property, trade fixtures, or intangibles that are not real property but are included in the appraisal:
- III. when the subject is personal property, identify and consider any real property or intangibles that are not personal property but are included in the appraisal:
- IV. identify known easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature: and
- v. identify and analyze whether an appraised fractional interest, physical segment or partial holding contributes pro rata to the value of the whole:

Comment: The above requirements do not obligate the appraiser to value the whole when the subject of the appraisal is a fractional interest, physical segment, or a partial holding. However, if the value of the whole is not identified, the appraisal must clearly reflect that

the value of the property being appraised cannot be used to develop the value opinion of the whole by mathematical extension.

- (j) in appraising real property, identify and analyze the effect on use and value of the following factors: existing land use regulations, reasonably probable modifications of such regulations, economic supply and demand, the physical adaptability of the real estate, neighborhood trends, and highest and best use of the real estate.

Comment: This requirement sets forth a list of factors that affect use and value. In considering neighborhood trends, an appraiser must avoid stereotyped or biased assumptions relating to race, age, color, gender, or national origin or an assumption that race, ethnic, or religious homogeneity is necessary to maximize value in a neighborhood. Further, an appraiser should avoid making an unsupported assumption or premise about neighborhood decline, effective age, and remaining life. In considering highest and best use, an appraiser must develop the concept to the extent required for a proper solution to the appraisal problem.

- (k) recognize that land is appraised as though vacant and available for development to its highest and best use and that the appraisal of improvements is based on their actual contribution to the site.

Comment: This requirement may be modified to reflect the fact that, in various market situations, a site may have a contributory value that differs from the value as if vacant.

- (l) in appraising personal property: identify and analyze the effects on use and value of industry trends, value-in-use, and trade level of personal property. Where applicable, identify the effect of highest and best use by measuring and analyzing the current use and alternative uses to encompass what is profitable, legal, and physically possible, as relevant to the purpose and intended use of the appraisal. Personal property has several measurable marketplaces: therefore, the appraiser must define and analyze the appropriate market consistent with the purpose of the appraisal:

Comment: The appraiser must recognize that there are distinct levels of trade, and each may generate its own data. For example, a property may have a different value at a wholesale level of trade, a retail level of trade, or under various auction conditions. Therefore, the appraiser must analyze the subject property within the correct market context.

- (m) analyze the relevant economic conditions at the time of the valuation, including market acceptability of the property and supply, demand, scarcity, or rarity.

Standards Rule 6-3 (This Standards Rule contains binding requirements for which departure is not permitted.)

In developing a mass appraisal, an appraiser must:

- (a) identify the appropriate procedures and market information required to perform the appraisal, including all physical, functional, and external market factors as they may affect the appraisal: Comment: Such efforts customarily include the development of Standardized data collection forms, procedures, and training materials that are used uniformly on the universe of properties under consideration.

- (b) employ recognized techniques for specifying property.

Comment: The formal development of a model in a statement or equation is called model specification. Mass appraisers must develop mathematical models that, with reasonable accuracy, represent the relationship between property value and supply and demand factors, as represented by quantitative and qualitative property characteristics. The models may be specified using the cost, sales comparison, or income approaches to value. The specification format may be tabular, mathematical, linear, nonlinear, or any other structure suitable for representing the observable property characteristics. Appropriate approaches must be used in appraising a class of properties. The concept of recognized techniques applies to both real and personal property valuation models.

(c) employ recognized techniques for calibrating mass appraisal models.

Comment: Calibration refers to the process of analyzing sets of property and market data to determine the specific parameters of a model. The table entries in a cost manual are examples of calibrated parameters, as well as the coefficients in a linear or nonlinear model. Models must be calibrated using recognized techniques, including, but not limited to, multiple linear regression, nonlinear regression, and adaptive estimation.

Standards Rule 6-4 (This Standards Rule contains specific requirements from which departure is permitted. See DEPARTURE RULE.)

In developing a mass appraisal, an appraiser must observe the following specific requirements, when applicable:

(a) collect, verify, and analyze such data as are necessary and appropriate to develop, when applicable:

- I. the cost new of the improvements:
- II. accrued depreciation:
- III. value of the land by sales of comparable properties:
- IV. value of the property by sales of comparable properties:
- V. value by capitalization of income (i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data:

Comment: This rule requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data that are collected are sufficient to produce credible appraisals. For example, in real property, where applicable and feasible, systems for routinely collecting and maintaining ownership, geographic, sales, income and expense, cost, and property characteristics data must be established. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current Standards of detail and accuracy. Sales data must be collected, confirmed, screened, adjusted, and filed according to current Standards of practice. The sales file must contain, for each sale, property characteristics data that are contemporaneous with the date of sale. Property characteristics data must be appropriate and relevant to the mass appraisal models being used. The property characteristics data file must contain data contemporaneous with the date of appraisal including historical data on sales, where appropriate and available. The data collection program must incorporate a quality control program, including checks and audits of the data to ensure current and consistent records.

(b) base estimates of capitalization rates and projections of future rental rates, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence: Comment: This requirement calls for an appraiser, in developing income and expense statements and cash flow projections, to weigh historical information and trends, current market

factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction.

(c) identify and, as applicable, analyze terms and conditions of any available leases: and

(d) identify the need for and extent of any physical inspection.

Standards Rule 6-5 (This Standards Rule contains specific requirements from which departure is permitted. See DEPARTURE RULE.)

In applying a calibrated mass appraisal model, an appraiser must:

(a) value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and income approach, as applicable:

(b) value sites by recognized methods or techniques: such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique:

(c) when developing the value of a leased fee estate or a leasehold estate, analyze, as applicable, the effect on value, if any, of the terms and conditions of the lease:

Comment: In ad valorem taxation, the appraiser may be required by rules or law to appraise the property as if in fee simple, as though unencumbered by existing leases. In such cases, market rent would be used in the appraisal, ignoring the effect of the individual, actual contract rents.

(d) analyze the effect on value, if any, of the assemblage of the various parcels, divided interests, or component parts of a property: the value of the whole must not be developed by adding together the individual values of the various parcels, divided interests, or component parts:

Comment: When the value of the whole has been established and the appraiser seeks to value a part, the value of any such part must be tested by reference to appropriate market data and supported by an appropriate analysis of such data.

(e) analyze the effect on value, if any, of anticipated public or private improvements, located on or off the site, to the extent that market actions reflect such anticipated improvements as of the effective appraisal date: appraise proposed improvements only after examining and having available for future examination:

- I. plans, specifications, or other documentation sufficient to identify the scope and character of the proposed improvements:
- II. evidence indicating the probable time of completion of the proposed improvements: and
- III. reasonably clear and appropriate evidence supporting development costs, anticipated earnings, occupancy projections, and the anticipated competition at the time of completion.

Comment: Ordinarily, proposed improvements are not appraised for ad valorem tax purposes. Appraisers, however, are sometimes asked to provide opinions of the value of proposed improvements so that developers can estimate future property tax burdens. Sometimes units in condominiums and planned unit developments are sold with an interest

in unbuilt community property, the pro rata value of which, if any, must be considered in the analysis of sales data.

Development of a value opinion for a subject property with proposed improvements as of a current date involves the use of the hypothetical condition that the described improvements have been completed as of the date of value when, in fact, they have not.

The evidence required to be examined and maintained may include such items as contractors' estimates relating to cost and the time required to complete construction, market, and feasibility studies: operating cost data, and the history of recently completed similar developments. The appraisal may require a complete feasibility analysis.

Standards Rule 6-6 (This Standards Rule contains binding requirements for which departure is not permitted.)

In reconciling a mass appraisal, an appraiser must:

- (a) reconcile the quality and quantity of data available and analyzed within the approaches used and the applicability or suitability of the approaches used: and
- (b) employ recognized mass appraisal testing procedures and techniques to ensure that standards of accuracy are maintained.

Comment: It is implicit in mass appraisal that, even when properly specified and calibrated mass appraisal models are used, some individual value estimates will not meet Standards of reasonableness, consistency, and accuracy. However, appraisers engaged in mass appraisal have a professional responsibility to ensure that, on an overall basis, models produce value estimates that meet attainable Standards of accuracy. This responsibility requires appraisers to evaluate the performance of models, using techniques that may include but are not limited to, goodness-of-fit statistics, and model performance statistics such as appraisal-to-sale ratio studies, evaluation of hold-out samples, or analysis of residuals.

Standards Rule 6-7 (This Standards Rule contains binding requirements for which departure is not permitted.)

A written report of a mass appraisal must clearly communicate the elements, results, opinions, and value conclusions of the appraisal. Each written report of a mass appraisal must:

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading:
- (b) contain sufficient information to enable the intended users of the appraisal to understand the report.

Comment: When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing significant mass appraisal assistance in the certification, in accordance with SR 6-8. Documentation for a mass appraisal for ad valorem taxation may be in the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

- (c) clearly and accurately disclose any extraordinary assumptions, hypothetical conditions, or limiting conditions that directly affect the appraisal and indicate its impact on value.

Comment: Examples of extraordinary assumptions or hypothetical conditions might include items such as the execution of a pending lease agreement, atypical financing, and a known but not yet quantified environmental issue, or completion of onsite or offsite improvements. In a written report disclosure is required in conjunction with statements of each opinion or conclusion that is affected.

- (d) state the identity of the client and any intended users, by name and type:

- (e) state the purpose and intended use of the appraisal:

- (f) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions:

Comment: One limiting condition that must be disclosed is whether any physical inspection was made.

- (g) set forth the effective date of the appraisal and the date of the report:

Comment: In ad valorem taxation the effective date of the appraisal may be prescribed by law. If no effective date is prescribed by law, the effective date of the appraisal, if not stated, is presumed to be contemporaneous with the data and appraisal conclusions.

The effective date of the appraisal establishes the context for the value opinion, while the date of the report indicates whether the perspective of the appraiser on the market or property use conditions as of the effective date of the appraisal was prospective, current, or retrospective.

Reiteration of the date of the report and the effective date of the appraisal at various stages of the report in tandem is important for the clear understanding of the reader whenever market or property use conditions on the date of the report are different from such conditions on the effective date of the appraisal.

- (h) define the value, including the type and definition and its source:

- (i) identify the properties appraised including the property rights:

Comment: The report documents the sources for location, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal, this information is often included in property records. When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.

- (j) describe sufficient information to disclose to the client and any intended users of the appraisal the scope of work used to develop the appraisal:

Comment: This requirement is to ensure that the client and intended users whose expected reliance on an appraisal may be affected by the extent of the appraiser's investigation are properly informed and are not misled as to the scope of work. The appraiser has the burden of proof to support the scope of work decision and the level of information included in a report. When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state

the name(s) of those providing significant mass appraisal assistance in the certification, in accordance with SR 6-8.

(k) describe and justify the model specification(s) considered, data requirements, and the model(s) chosen:

Comment: The user and affected parties must have confidence that the process and procedures used conform to accepted methods and result in credible value estimates. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions. The summary report must include a discussion of the rationale for each model, the calibration techniques to be used, and the performance measures to be used.

(l) describe the procedure for collecting, validating, and reporting data:

Comment: The summary report must describe the sources of data and the data collection and validation processes. Reference to detailed data collection manuals must be made, as appropriate, including where they may be found for inspection.

(m) describe calibration methods considered and chosen, including the mathematical form of the final model(s): describe how value estimates were reviewed: and, if necessary, describe the availability of individual value estimates:

(n) in the case of real property, discuss how highest and best use was determined:

Comment: The mass appraisal summary report must reference case law, statute, or public policy that describes highest and best-use requirements. When actual use is the requirement, the report must discuss how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.

(o) identify the appraisal performance tests used.

(p) provide any additional information necessary to explain the appraisal more fully, including departures permitted by the DEPARTURE RULE: and

(q) include a signed certification in accordance with Standards Rule 6-8.

Standards Rule 6-8 (This Standards Rule contains binding requirements from which departure is not permitted.)

Each written mass appraisal report must contain a signed certification that is similar in content to the following form:

I certify that, to the best of my knowledge and belief:

- ◆ the statements of fact contained in this report are true and correct.
- ◆ the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- ◆ I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.

- ◆ I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- ◆ my engagement in this assignment was not contingent upon developing or reporting predetermined results.
- ◆ my compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal. performance measures attained:
- ◆ my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- ◆ I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)
- ◆ no one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of everyone providing significant mass appraisal assistance must be stated.)

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oath of office. A signed certification is an integral part of the appraisal report. An appraiser, who signs any part of the mass appraisal report, including a letter of transmittal, must also sign this certification.

Any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report.

When a signing appraiser has relied on work done by others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work. The signing appraiser is required to have a reasonable basis for believing that those individuals performing the work are competent and that their work is credible.

The names of individuals providing significant mass appraisal assistance who do not sign a certification must be stated in the certification. It is not required that the description of their assistance be contained in the certification, but disclosure of their assistance is required in accordance with SR 6-7(b).

Statement 1* On Appraisal Standards No. 6 (Smt-6)

In USPAP, the Comment to Standards Rules 1-2 and 7-2 states: When the purpose of an assignment is to develop an opinion of market value, the appraiser must also develop an opinion of reasonable exposure time linked to the value opinion. The Comment to Standards Rules 2-2 and 8-2 states: Stating the definition of value requires the definition itself, an appropriate reference to the source of the definition, and any comments needed to clearly indicate to the reader how the definition is being applied. How is the opinion of reasonable exposure time developed? Is it presumed to occur prior to or starting from the effective date of the appraisal?

- ◆ The reasonable exposure time inherent in the market-value concept is always presumed to precede the effective date of the appraisal.
- ◆ Exposure time is different for various types of property and under various market conditions.
- ◆ The answer to the question "what is reasonable exposure time?" should always incorporate the answers to the question "for what kind of property at what value range?" rather than appear as a statement of an isolated time period.

STANDARD 7: PERSONAL PROPERTY APPRAISAL, DEVELOPMENT

In developing a personal property appraisal, an appraiser must identify the problem to be solved and the scope of work necessary to solve the problem and correctly complete research and analysis necessary to produce a credible appraisal.

Comment: This Standard is directed toward the substantive aspects of developing a competent appraisal of personal property. The requirements set forth in this Standard follow the appraisal development process in the order of topics addressed and can be used by appraisers and the users of appraisal services as a convenient checklist.

Statement 1* on Appraisal Standards No. 6 (Smt-7)

When is it appropriate to invoke the DEPARTURE RULE in performing real property and personal property appraisals, and what are the reporting requirements when the DEPARTURE RULE is utilized?

- ◆ Appraisers are trained and qualified to identify when a Limited Appraisal is appropriate. At the same time, appraisers must adhere to USPAP in the performance of all types of assignments.
- ◆ As long as the appraiser determines that the request for something less than or different from a Complete Appraisal would result in opinions and conclusions that are credible, then the DEPARTURE RULE can be invoked, and the assignment can be accepted and performed.
- ◆ To make the initial determination that the requested Limited Appraisal is appropriate, the appraiser must at least know the level of understanding that the client has of the type of real estate and market conditions involved and the intended use of the appraisal.
- ◆ It is not always appropriate to expect a single point opinion of value when a Limited Appraisal is authorized and performed. The resulting opinion of value may be expressed as a single point value opinion, a range in value, or a value relationship (e.g., not less than, not more than) from a previous value opinion or established benchmark (e.g., assessed value, collateral value).
- ◆ Standards Rules 2-2 and 8-2 set forth three options for any written report (Self Contained Appraisal Report, Summary Appraisal Report, or Restricted Use Appraisal Report) and specify content items for each option.
- ◆ Although no appraisal conclusion is a guarantee, USPAP allows for different levels of reliability in real property and personal property appraisal assignments. The highest level of reliability is a Complete Appraisal performed without invoking the DEPARTURE RULE.
- ◆ Limited Appraisals performed under and resulting from invoking the DEPARTURE RULE have varying levels of reliability.
- ◆ Both appraisers and users of appraisal services must realize that as the degree of departure increases, the corresponding level of reliability of the Limited Appraisal decreases and the user of the appraisal service accepts a higher level of risk.

- ◆ The reliability of the results of a Complete Appraisal or a Limited Appraisal developed under STANDARD 1 or 7 is not affected by the type of appraisal report prepared under STANDARD 2 or 8, respectively. The extent of the appraisal process performed under STANDARD 1 or 7 is the basis for the reliability of the value conclusion.
- ◆ When reporting the result of a Limited Appraisal, the appraiser must disclose permitted departures in compliance with Standards Rule 2-2(a), (b), or (c) in a written real property appraisal report and Standards Rule 8-2(a), (b), or (c) in a written personal property appraisal report: this is so that the client and intended users of the report can understand the level of reliability of the Limited Appraisal.

STANDARD 8: PERSONAL PROPERTY APPRAISAL, REPORTING

In reporting the results of a personal property appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.

Comment: This Standard addresses the content and level of information required in a report that communicates the results of a personal property appraisal. STANDARD 8 does not dictate the form, format, or style of personal property appraisal reports, which are functions of the needs of users and appraisers. The substantive content of a report determines its compliance.

Statement 1* on Appraisal Standards No. 8 (Smt-8) Retired June 12, 2001

STANDARD 9: BUSINESS APPRAISAL, DEVELOPMENT

In developing a business or intangible asset appraisal, an appraiser must identify the problem to be solved and the scope of work necessary to solve the problem and correctly complete the research and analysis steps necessary to produce a credible appraisal.

Comment: This Standard is directed toward the substantive aspects of developing a competent business or intangible asset appraisal. The requirements of this Standard apply when the specific purpose of an assignment is to develop an appraisal of a business or intangible asset.

Statement 1* On Appraisal Standards No. 9 An appraiser must identify and consider the client's intended use of the appraiser's reported opinions and conclusions in order to properly define the problem under study and to understand his or her development and reporting responsibilities in an appraisal, appraisal review, or appraisal consulting assignment. An appraiser must state the client's intended use of the appraisal opinions and conclusions in an appraisal report. What kind of information must an appraiser identify and consider regarding the client's intended use of an appraisal, appraisal review, or appraisal consulting report while accepting and completing an assignment, and how much of that information must an appraiser include in the report?

- ◆ An appraiser must identify the client and, to the extent practical, other intended users as part of the process of identifying the client's intended use of an appraisal, appraisal review, or appraisal consulting report, by communication with the client prior to accepting the assignment.

- ◆ An appraiser should use care when identifying the client to ensure a clear understanding and to avoid violations of the Confidentiality section of the ETHICS RULE.
- ◆ The appraiser's obligations to the client are established while considering and accepting an assignment.
- ◆ The appraiser's obligation to intended users other than the client is limited to addressing their requirements as identified by the client at the time the appraiser accepts the assignment.
- ◆ Identification of the client's intended use of the report is one of the essential steps in defining the appraisal, appraisal review, or appraisal-consulting problem.
- ◆ An appraiser identifies the client's intended use of an appraisal, appraisal review, or appraisal consulting report by communicating with the client before accepting an assignment.
- ◆ Appraisers can avoid misleading parties in possession of a report by clearly identifying the client's intended use in the report and stating that other uses are not intended by the appraiser.
- ◆ Except when specifically requested not to do so as part of the agreement with the client, an appraiser must disclose the identity of the client and, to the extent practical, any other intended users of an appraisal report in the report to (1) ensure that all intended users recognize their relationship to the assignment and report and (2) ensure unintended users will not be misled by notifying them that they are neither the client nor an intended user.
- ◆ If the client's identity is omitted from an appraisal report, the appraiser must (1) document the identity of the client and the identities of any other intended users in the work file, and (2) provide a notice in the appraisal report that the identity of the client has been omitted in accordance with the client's request and that the report is intended for use only by the client and any other intended users.

STANDARD 10: BUSINESS APPRAISAL, REPORTING

In reporting the results of a business or intangible asset appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading. Comment: This Standard addresses the content and level of information required in a report that communicates the results of a business or intangible asset appraisal developed under STANDARD 9. STANDARD 10 does not dictate the form, format, or style of business or intangible asset appraisal reports, which are functions of the needs of users and providers of appraisal services. The substantive content of a report determines its compliance.

- * Statements on Appraisal Standards are authorized by the by-laws of The Appraisal Foundation and are specifically for the purposes of clarification, interpretation, explanation, or elaboration of the Uniform Standards of Professional Appraisal Practice (USPAP). Statements have the full weight of a Standards Rule and can be adopted by the Appraisal Standards Board only after exposure and comment.



Exhibit A

GALVESTON CAD 2025 REAPPRAISAL WORK TIMELINE (PROPOSED)

August thru September

Work 1st-2nd quarter permits
Work Rechecks (revisits)
Discover new subdivisions
Reappraisal efforts for Clear Creek ISD & Santa Fe ISD,
Data Entry

October thru December

3rd Quarter building permits.
Continue reappraisal efforts for Clear Creek ISD & Santa Fe ISD,
Review and analyze cost tables and compare new construction cost from all residential properties
Quality control
State Clerical Report
Review problem areas (discovered from conference hearings and current sales reports.)
Data Entry
Run sales valuation reports/ Analysis

January thru March

Drive out new construction areas.
Work 4th Quarter building permits
Work Rechecks
Complete reappraisal efforts for Clear Creek ISD & Santa Fe ISD,
Redefine neighborhoods if necessary
Data Entry
Quality control
Perform Sales Analysis/ Market shifts
Test results of neighborhood adjustments with sales ratios
Analyze preliminary and final values
Audit Final Values

April-July

Data Entry
Prepare final sales reports and maps for protest season.
Informal/Formal procedures

***** See Network for all weekly production reports *****

GALVESTON CAD 2024 REAPPRAISAL WORK TIMELINE (PROPOSED)

August thru September

Work 1st-2nd quarter permits
Work Rechecks (revisits)
Discover new subdivisions
Reappraisal efforts (real property inspections) for Galveston ISD, High Island ISD, and Friendswood ISD
Data Entry

October thru December

3rd Quarter building permits.
Continue reappraisal efforts for Galveston ISD, High Island ISD, and Friendswood ISD
Review and analyze cost tables and compare new construction cost from all residential properties
Quality control
State Clerical Report
Review problem areas (discovered from conference hearings and current sales reports.)
Data Entry
Run sales valuation reports/ Analysis

January thru March

Begin personal property inspections for all jurisdictions.
Drive out new construction areas.
Work 4th Quarter building permits
Work Rechecks
Complete reappraisal efforts for Galveston ISD, High Island ISD, and Friendswood ISD by March 31
Redefine neighborhoods if necessary
Data Entry
Quality control
Perform Sales Analysis/ Market shifts
Test results of neighborhood adjustments with sales ratios
Analyze preliminary and final values
Audit Final Values

April-July

Data Entry
Prepare final sales reports and maps for protest season.
Informal/Formal procedures

***** See Network for all weekly production reports *****

GALVESTON CAD 2023 REAPPRAISAL WORK TIMELINE (PROPOSED)

August thru September

Work 1st-2nd quarter permits
Work Rechecks (revisits)
Discover new subdivisions
Reappraisal efforts (real property inspections) for Dickinson ISD, Hitchcock ISD, Texas City ISD, and Tiki.
Data Entry

October thru December

3rd Quarter building permits.
Continue reappraisal efforts for Dickinson ISD, Hitchcock ISD, Texas City ISD, and Tiki
Review and analyze cost tables and compare new construction cost from all residential properties.
Quality control
State Clerical Report
Review problem areas (discovered from conference hearings and current sales reports.)
Data Entry
Run sales valuation reports/ Analysis

January thru March

Begin personal property inspections for all jurisdictions.
Drive out new construction areas.
Work 4th Quarter building permits
Work Rechecks
Complete reappraisal efforts for Dickinson ISD, Hitchcock ISD, Texas City ISD, and Tiki by March 31
Redefine neighborhoods if necessary
Data Entry
Quality control
Perform Sales Analysis/ Market shifts
Test results of neighborhood adjustments with sales ratios
Analyze preliminary and final values
Audit Final Values

April-July

Data Entry
Prepare final sales reports and maps for protest season.
Informal/Formal procedures

***** See Network for all weekly production reports *****

Galveston CAD 2023-2024

Estimated Parcel Counts by ISD*

Category - ISD's	Galveston	Dickinson	Friendswood	High Island	Hitchcock	Clear Creek	Santa Fe	*Texas City
	S10	S11	S12	S13	S14	S16	S17	S18
A. Real: Residential-Single Family	29,491	22,746	10,139	803	4,901	31,332	9,976	19,032
B. Real: Residential-Multi Family	1,160	172	27	0	28	86	69	384
C. Real: Platted Vacant Lots/Tracts	10,264	7,283	732	2,257	2,824	2,911	1,909	4,429
D. Real: Acreage (Land Only)	330	477	51	71	337	65	1,111	136
E. Real: Farm & Ranch Improvement	505	482	128	283	316	171	1,159	206
F. Real: Commercial & Industrial	1,672	1,033	334	40	227	1,675	404	1,263
G. Real: Oil, Gas & Other Minerals	16	172	75	240	55	54	71	1
H. Tangible Personal Vehicles	0	0	0	0	0	0	0	0
I. Real & Intangible Personal Banks	0	0	0	0	0	0	0	0
J. Real & Intangible Personal Utilities	146	352	78	19	107	241	157	480
L. Tangible Personal Utilities	2,369	2,227	842	22	342	2,513	711	1,610
M. Tangible Personal Other	10	2,392	76	29	186	385	797	232
N. Intangible Personal	0	0	0	0	0	0	0	0
O. Real Inventory	173	219	39	26	103	134	33	40
S. Special Inventory	24	31	3	0	16	46	9	35
X. Totally Exempt	2,279	1,574	937	781	494	1,858	954	1,549

GALVESTON CAD ANNUAL EVENTS CALENDAR

January	Event	Dept/Staff	Comments:
	*Note: In regard to Deadlines- If last day for the performance of an act is a Saturday, Sunday or legal state or national holiday, the act is timely if performed on the next regular business day.		Section 1.06
	<i>*Source-Property Tax Calendar</i>		<i>*Property Tax Code</i>
1	<ul style="list-style-type: none"> New Appraisal Year - Dept's begin working on: 		
	<ul style="list-style-type: none"> Accounts flagged for review, 4th quarter building permits, and pick-up of new construction continues 	Appraisal	
	<ul style="list-style-type: none"> Sales Ratio Analysis begins 	Appraisal	
	<ul style="list-style-type: none"> New businesses, work sales permits, renditions & Mobile Home Park tenant lists 	Personal Prop	
	<ul style="list-style-type: none"> Mail & process Homestead Exemptions for new owners 	Taxpayer Info	
	<ul style="list-style-type: none"> Continue setting up new subdivision plats & ownership updates & map projects 	Mapping	
1	<i>*Date that values and qualification for certain exemptions are determined (except for inventories appraised Sept. 1).</i>		<i>*Sections 11.42,23.01, 23.12</i>
1	<ul style="list-style-type: none"> Contact District Judge to schedule interviews for current year 	Administration	
	Appraisal Review Board applicants		
2	<i>*Date rendition period begins: continues through April 15th</i>		<i>*Section 22.23</i>
	<ul style="list-style-type: none"> Print & Mail BPP Renditions- businesses, watercraft & aircraft 	Personal Property	
	<ul style="list-style-type: none"> Submit Ad to newspapers- Low Income Apartment Cap Rate 	Admin/Comm Appr	<i>*Sec.11.1825</i>
	<ul style="list-style-type: none"> Administer Oath of Office to newly elected Board of Directors (chosen in uneven yrs.) 	Admin/ARB Dept.	BOD-at scheduled meeting
	<ul style="list-style-type: none"> Board of Directors Approve: Taxpayer Liaison Officer, Investment Policy & Agricultural Advisory Board 	BOD	BOD-at scheduled meeting

	<ul style="list-style-type: none"> Accountant submits District's Investment Policy for approval by CAD's BOD. 	Accounting	at scheduled BOD meeting
31	<i>*Deadline-Texas Comptroller's preliminary Property Value Study.</i>	Appraisal	<i>*Section 403.302</i>
	<i>*Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications.</i>	Appraisal	<i>*Section 11.44, 23.43</i>
	<i>*Last day for appraisal district to give public notice of capitalization rate used to appraise property with low and moderate income housing exemption.</i>	Appraisal	<i>*Sec.11.1825</i>
February	Event	Dept/Staff	Comments:
1	<ul style="list-style-type: none"> Second Quarter Allocation letters sent to entities 	Accounting	
	<ul style="list-style-type: none"> Neighborhood Adjustments begin 	Appraisal	
15	<ul style="list-style-type: none"> Exemption verification letters mailed to entities 	Administration	
17	<ul style="list-style-type: none"> Submit Ads to newspapers- Taxpayer Rights & Exemptions 	Administration	
28	<i>*Last day to request cooperative housing appraisal.</i>		<i>*Section 23.19</i>
March	Event	Dept/Staff	Comments:
1	<ul style="list-style-type: none"> Test results of Neighborhood Adjustments with Sales Ratios. 	Appraisal	
14	<i>*Deadline to file written appeal of PVS findings with the State Comptroller.</i>		<i>*Section 403.303</i>
	<ul style="list-style-type: none"> Audit Appraisal work-clerical & market data 	Appraisal	
18	<ul style="list-style-type: none"> Submit Ad to newspapers-Protest & Appeals Procedures 	Administration	<i>*Section 41.41,41.70</i>

23	• Submit Letter to Tax-Assessor Collectors regarding form which rolls are provided	Administration	*Section 26.01(a) *By April 1st
31	<i>*Last day for qualified community housing development corporations to file listing of property acquired or sold during the past year with chief appraiser.</i>		*Section 11.182
April	Event	Dept/Staff	Comments:
	• NOTICES ARE MAILED. Informal Hearings begin the next day.	All Departments	Set up Phone Bank
	Appraisal Review Board Members attend training classes	ARB	*Section 5.041
1	<i>*Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single family residence homestead properties.</i>	CA/Data Process/IT	*Sections 25.19, 1.07-1.11
1	<i>*Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided for them.</i>		*Section 26.01(a)
1	• Submit AD to newspapers- Deadline for Non-Profits & some Businesses to file for Property Tax Exemptions by April 30	Administration	*Sections 11.421-11.437
15	<i>*Last day for property owners to file personal property renditions and property information reports unless they request a filing extension in writing.</i>		*Section 22.23
30	<i>*Last day for chief appraiser to certify estimate of school district's preliminary taxable value for school districts, counties & cities and send notification letters of values to each entity tax-assessor collector.</i>	Chief Appraiser	*Section 26.01 *Mail letters for delivery before April 30th
May	Event	Dept/Staff	Comments:
1	• Operations Survey - sent by PTAD to be returned in 60 days	All Departments	
1	• Third Quarter Allocation letters sent to entities	Accounting	

2	<i>Last day for property owners to file these applications or reports with the CAD:</i>		<i>*Section 11.43</i>
	•Some exemption applications		
	•Notice property no longer entitled to an exemption not requiring annual application.		<i>*Section 11.43</i>
	•Property no longer qualifies for 1-d & 1-d-1 Ag use & other special uses properties		<i>*Sections. 23.43,23.54,23.75</i>
	•Railroad Rolling Stock reports		<i>*Sec. 24.32</i>
	•Requests for separate listing of separately owned land & Imps.		<i>*Sec. 25.08</i>
	•Requests for proportionate taxing of a planned unit development property		<i>*Sec. 25.09</i>
	•Request for separate listing of undivided interests		<i>*Sec. 25.11</i>
	•Request for joint taxation of separately owned mineral interests		<i>*Sec. 25.12</i>
2	<i>*Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads.</i>		<i>*Section 25.19</i>
16	Formal Hearings Begin	ARB/Support Staff	
16	<i>*Last day for property owners to file renditions and property information reports if they requested an extension in writing. (Can be extended 15 days for good cause)</i>		<i>*Section 22.23</i>
	<i>*Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisals.</i>	CA	<i>*Sec. 11.45,23.44,23.57,</i>
•	<i>*Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records & submit to ARB</i>	CA	<i>*Sec. 25.01, 25.22</i>
19	<i>*Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method.</i>		<i>*Section 6.061</i>

24	<i>*Last day for chief appraiser to notify taxing units of change in the CAD's finance method</i>		<i>*Section 6.061</i>
31	<i>*Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later).</i>		<i>*Section 41.04</i>
	<i>*Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later).</i>		<i>*Section 41.44</i>
June	Event	Staff/Dept.	Comments
1	<i>*Last day for religious organizations to amend charters and file new application for Section 11.20 exemptions.</i>		<i>*Section 11.20 & 11.421</i>
14	• <i>*Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year).</i>	Accounting/ CA	<i>*Section 6.06</i> <i>"Before June 15th"</i>
16	<i>*Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends August 15th</i>		<i>*Section 6.061</i>
30	<i>*Last day for private schools to amend charters to conform with Section 11.21 & file new applications for exemptions (Or within 60 days of exemption denial, whichever later).</i>		<i>*Section 11.422</i>
	<i>*Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller</i>		<i>*Section 312.005</i>
	• Begin Reappraisal Plan update to be submitted to Board of Directors (submit to BOD in August for approval)	Appraisal/ CA	<i>Done in even yrs.*</i> <i>2014,2016,2018</i>

<u>July</u>	Event	Staff/Dept.	Comments
1	*Last day for ARBs to complete review of railroad rolling stock values for submission to Texas Comptroller (or as soon as practicable thereafter).	ARB	*Section 24.35
20	*Date ARB must approve appraisal records, but may not do so if more than 5% of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to August 30th.	ARB	*Section 41.12
25	*Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date		*Section 24.38
	*Last day for chief appraiser to certify appraisal roll to each taxing unit.	CA	*Section 26.01
	• The chief appraiser also shall certify the district appraisal roll to the comptroller	IT	
25	• Secretary of CAD Board of Directors sends written notification to all entities of public hearing about Reappraisal Plan. (10 days prior to BOD mtg)	BOD	*Do in even yrs (2010,2012,2014,) Section 6.06(b)
<u>August</u>	Event	Staff/Dept.	Comments
	• Appraisers begin field reviews & pick-up of new construction for new year	Appraisal	
1	*Last day for property owners to apply for September 1 inventory appraisal for next year.		*Section 23.12
1	• Fourth Quarter Allocation letters sent to entities.	Accounting	
1	• Electronic Appraisal Report Submission (EARS) to Comptroller (after Supp 1-annually)	Commercial Appr/IT	*Section 5.07
	Comptroller will send back report in Sept-Oct. -CAD mails Report of Prop Val to entities by November 1st.		
9	• Board of Directors Elections-Odd yrs. - CA notifies entities of	CA	nomination forms

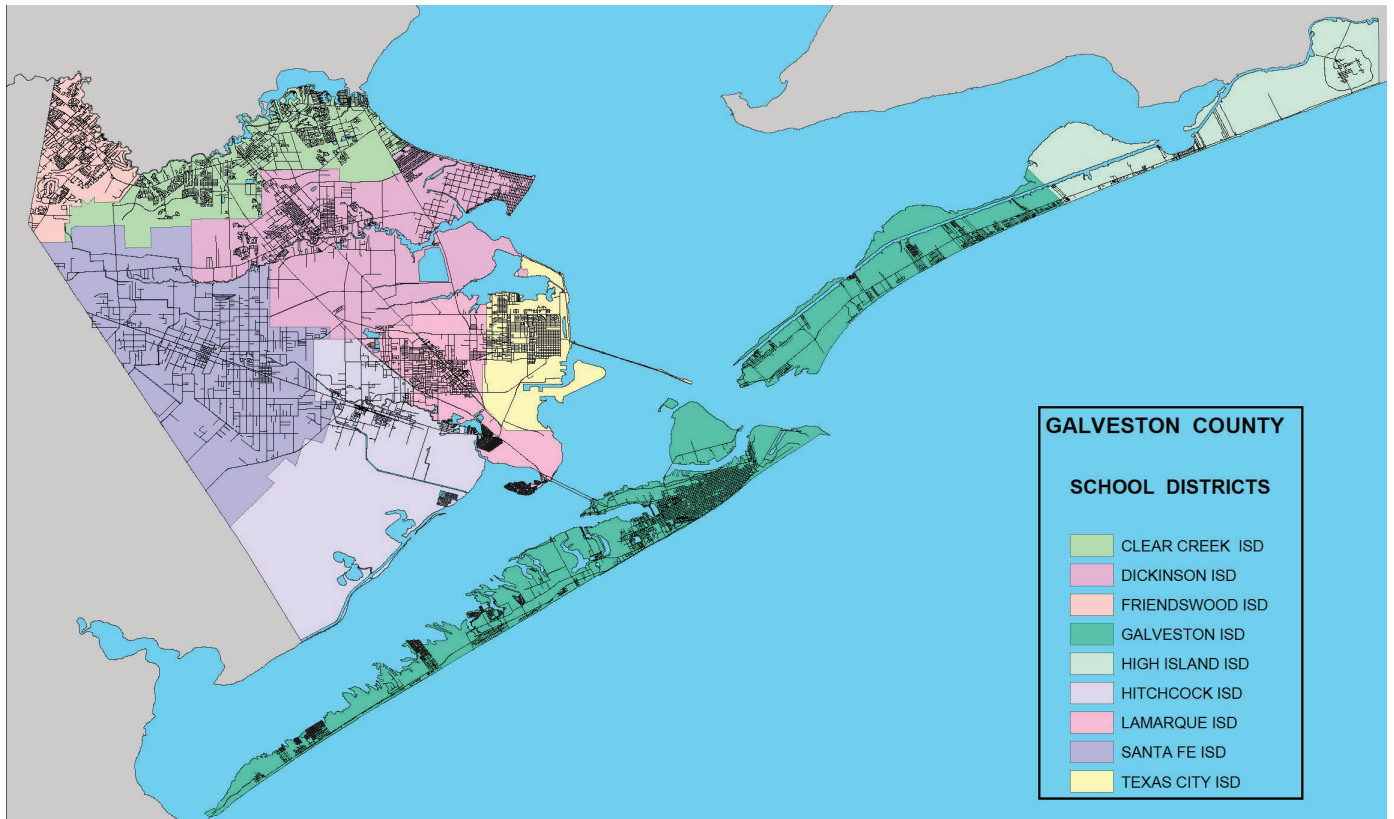
	election process. (*mail early in month so entities can include		sent
	on September Agendas)		
14	• Submit CAD Operations Survey	Administration	
15	• Mail Approved Reappraisal Plan to entities. (Every 2 years)	Administration	
	<i>*Last day for CAD board to pass resolution to change CAD finance method, subject to taxing units' unanimous consent</i>		<i>*Section 6.061</i>
	<i>*Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to</i>		<i>*Section 6.031</i>
	<i>each taxing unit.</i>		
31	• Submit Ad-Public Hearing for CAD Budget at Board of Directors Meeting	Administration	<i>*Section 6.062 *10 days prior to BOD mtg</i>
31	• Secretary of CAD Board of Directors sends entities written notification of Budget	BOD	10 days prior to Public
	Hearing during September's Board of Directors meeting.		Meeting
<u>31</u>	<i>*Last day for property owner to give, in writing, correct address to CAD for tax bill (penalties & interest waived if the bill is not sent to correct address 21 days before delinquency date).</i>		<i>*Section 33.011</i>
	<i>*Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method</i>		<i>*Section 6.061</i>
	<i>*Last day taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD</i>		<i>*Section 6.031</i>
	<i>board in selection of directors.</i>		
September	Event	Staff/Dept.	Comments
1	<i>*The following year's taxable value of inventories may be determined as of this date, at property owner's written option.</i>		<i>*Section 23.12</i>
15	• <i>*Last day for CAD board to adopt CAD budget, unless a district has changed its fiscal year. BOD approves budget at its</i>	BOD	<i>*Section 6.06</i>

	<i>scheduled meeting.</i>		
	<i>*Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units'</i>		<i>*Section 6.061</i>
	<i>unanimous consent has been rejected.</i>		
	<i>*Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting</i>		<i>*Section 6.031</i>
	<i>CAD directors is rejected by a voting taxing unit.</i>		
16	• <i>Approved CAD Budget is mailed to entities.</i>	Administration	
20	• Submit Ad to newspaper for Appraisal Review Board Applicants for the next year	Administration	
20	• Submit Ad to newspaper for Auditor (even yrs.) Depository (Odd yrs.). BOD approves in October or November meetings.	Accounting/ Admin	Auditor-Sect. 6.063
			Depository-Sect. 6.09
October	Event	Staff/Dept.	Comments
1	• CAD Board of Director Elections-<i>Before October 15</i> , eligible voting entities may nominate by resolution one candidate		*Odd yrs.
	for each position on the board. *		
12	• Valuation Service Contract approval scheduled at monthly BOD meeting. *	BOD	*Odd yrs.
	• Board of Directors interview & select new Appraisal Review Board members. *	BOD	*At scheduled BOD meeting
15	• Mail copy of approved Audit report to presiding officers of taxing entities	Administration	Section 6.063(b)
27	• CAD Board of Director Elections-<i>Before October 30</i> , Chief Appraiser prepares ballot and delivers it to the presiding	CA	*Deadline to return-Dec. 16
	officer of each entitled voting entity. *		
November	Event	Staff/Dept.	Comments

1	<ul style="list-style-type: none"> First Quarter Allocation letters sent to entities 	Accounting	
	<ul style="list-style-type: none"> Mail Report of Property Values to Entities, TAC's & Comptroller (receive in Oct. from Comptroller) 	Appraisal/ Admin	mailed 1st wk. of Nov.
<u>December</u>	Event	Staff/Dept.	Comments
15	<ul style="list-style-type: none"> Mail Dealer Declaration forms (motor vehicles, vessels, manufactured houses, heavy equipment, etc.) 	Taxpayer Info Dept	Mail before January 1
	<ul style="list-style-type: none"> Before December 15th, the entities governing bodies shall submit their votes for new CAD Board of Directors. * 		*Odd yrs.



Exhibit B



School Codes:

- S10 Galveston ISD
- S11 Dickinson ISD
- S12 Friendswood ISD
- S13 High Island ISD
- S14 Hitchcock ISD
- S15 La Marque ISD (Dissolved as of 7/1/2016)
- S16 Clear Creek ISD
- S17 Santa Fe ISD
- S18 Texas City ISD

NEIGHBORHOOD DESCRIPTION	NBHD CODE
AUSTIN, S F SURVEY	0002
AUSTIN, S F	0002.1
S F AUSTIN SURVEY	0003
BAYOU BRAE/LEAGUE CITY-CANAL	0003.2
AUSTIN, S F	0004
BUNDICK, C SURVEY	0007
DICKINSON, J SURVEY	0009
FARMER, A SURVEY	0011
FARMER, A SURVEY WF	0011.1
FARMER, A SURVEY WEST OF FRWY	0011.2
JACK, WH SURVEY	0013
LYTTLE, J W SURVEY	0017
M MULDOON SURVEY	0018
PERRY AND AUSTIN SURVEY	0019
PERRY & AUSTIN SURVEY WF	0019.1
PERRY & AUSTIN SURVEY LOVERS LN	0019.2
ANDREWS, J SURVEY	0023
BOWEN, S SURVEY	0024
BAKER, W SURVEY	0028
BARROW, R SURVEY	0031
HIGH ISLAND BF	0031.1
BIGLIN, PC SURVEY	0041
BLIMP BASE BLVD	0048
DUNMAN, J SURVEY	0052
EPPERSON, EP SURVEY	0060
EPPERSON, EP SURVEY WF	0060.1
60.2	0060.2
EDGAR, A SURVEY	0061
EDGAR, A SURVEY	0062
FRANKS, E SURVEY	0064
FRANKS, B SURVEY	0065
FRANKS, B SURVEY	0065.1
FITZSIMMONS, N	0066
GUYOTT, P SURVEY	0071
GRANT, J SURVEY	0072
GARLICK SURVEY	0075
HURD, N SURVEY	0077
HALL, R SURVEY	0078
HUDSON, W SURVEY	0081
HATCH, A SURVEY	0088
HAGGARD, J SURVEY	0119
HODGES, G SURVEY	0120
T&L (1,2, & 3) & HALL & JONES SURVEY	0121
T&L (1,2 & 3) & HALL & JONES SURVEY	0121.1
JACKSON, A SURVEY	0128
LITTLEFIELD, H B SURVEY	0143
LOWRIE, I SURVEY	0144
MOORE, J D	0150
MILES, J SURVEY (TRS & LTS)	0153
J MILES SURVEY (TRS & LTS)	0153.1

NEIGHBORHOOD DESCRIPTION	NBHD CODE
MEYER SUR	0156
S PARR	0162
PREACHER, G SURVEY	0163
PASSANO, F SURVEY	0165
PASSANO, F SURVEY	0166
RICHARDSON, D SURVEY	0167
JONES-SHAW SURVEY	0179
JONES-SHAW SURVEY	0179.1
SELLERS, J SURVEY	0180
STONE, E SURVEY	0188
SMITH, E SURVEY	0190
TRUEHEART & JOSEPH SURVEY	0198
TRUEHEART & JOSEPH SURVEY	0199
TRUEHEART & JOSEPH SURVEY	0200
VAN NOSTRAND, A SURVEY	0203
VAN NOSTRAND A SURVEY	0203.1
WESTERN, T G SURVEY	0204
WELLS, J B SURVEY	0205
WILSON, WK SURVEY	0208
WILSON, WK SURVEY WF	0208.1
WILSON, W K SURVEY KRUEGER TRS	0208.2
WILCOX, C SURVEY	0214
I & GN RR SUR 2	0606
I & GN RR SUR 1	0607
I & GN RR SUR 4	0608
I & GN RR SUR 3	0614
I & GN RR SUR 6	0615
I & GN RR SUR 5	0622
MENARD, M B SURVEY	0628
BBB & CR RR SURVEY	0629
MASTERSON BT SURVEY	0642
MASTERSON BF SURVEY	0644
LANGERMAN, A	0654
HENSOLOT, E SURVEY	0659
CORYELL, J	0660
JC LEAGUE SURVEY	0661
SHELOR, AL SURVEY	0670
A & F SD	1000
ABRAHAM	1005
ACICIA RESV	1007
ACAPULCO VILLAGE	1010
ACAPULCO VILLAGE	1010.1
GOLF SHORES SUB	1035.2
AIRPORT HOMESITES 2	1045.1
AIRPORT HOMESITES 2	1045.2
AIRPORT HOMESITES 4	1050
AIRPORT HOMESITES 4	1050.1
AL WEST	1060
ALGOA SUBD # 1 UNREC S/D BLKS 4-5-16	1076
ALGOA SUBURBS LETTERED BLKS	1081

NEIGHBORHOOD DESCRIPTION	NBHD CODE
ALLEN'S LANDING SEC 1	1086
ALMAS PERIDAS	1090
ALTA LOMA OUTLOTS	1095
LONE PINE (98)	1095.1
ALTA LOMA OUTLOTS DUPLEXES	1095.2
ALTA LOMA TOWNSITES NORTH OF HWY 6	1100
ALTA LOMA TOWNSITE SOUTH OF HWY 6	1100.1
AMBROSE 2023	1102
AMBURN BOAT BASIN	1105
AMBURN BOAT BASIN - WF (2014)	1105.1
AMBURN BOAT BASIN - WV (2014)	1105.2
AMBURN HOMESITES	1110
AMBURN OAKS SEC 1	1112
AMBURN PARK (REPLAT)	1122
AMERICAN PRINTING CO SUBD	1140
ANCHOR BAY	1142
ANDERSON WAYS 1	1145
ANGELL RUNGE ADDN	1160.1
ANGELL-RUNGE ADDN	1160.2
ANNA ALEA KINGSPARK/WHITEHALL A	1175
ANNALEA KINGSPARK & WHITEHALL SEC B (2015)	1180
THE ARBOR AT WATERFORD HARBOR	1192
THE ARBOR AT WATERFORD HARBOR - WF	1192.1
ARBOR GATE/AUSTIN CHASE AT WEST RANCH SEC 4 (2016)	1194
ARBOR GATE/AUSTIN CHASE AT WEST RANCH SEC 4 CUSTOM	1194.1
ARCADIA TOWNSITE	1200
ARMSTRONG	1210
ARMSTRONG T D	1220
ASHFORD VILLAGE TOWNHOMES	1227
ASHTON PARK	1232
ASHTON PLACE CONDO	1235
AUSTIN PARK (2006)	1243
AUSTIN PLACE SUBD	1245
AUDOBAHN (2007)	1251
AVALON AT FRIENDSWOOD (2022)	1254
AVOCET (2007)	1262
AVOCET BEACHFRONT (2007)	1262.1
BACKBAY	1280
BACKBAY TOWNHOMES	1285
BACLIFF VILLAS	1300
BAHIA AZUL	1310
BAR-E-BAR ESTATES (97)	1322
BARBERIA	1325
BARBERIA WF	1325.1
BARNES	1340
BARTON SQUARE (2002)	1347
BAY CASA (2013)	1354
BAUER CHARLES	1355
BAY COLONY NORTHPOINTE SEC 1 (2005)	1358
BAY COLONY PARKSIDE SEC 1	1366

NEIGHBORHOOD DESCRIPTION	NBHD CODE
BAY BREEZE ADDN	1370
BAY BREEZE ADDN WATERFRONT	1370.1
BAY COLONY COMM RESV (88)	1371
BAY COLONY COMM RESV SEC 2 (88)	1372
BAY HARBOR	1375
BAY HARBOR ADD NO 1 (91)	1376
BAY MEADOWS	1380
BAY COLONY POINTE (2000)	1382
BAY RIDGE	1385
BAY PINES (2000)	1388
BAY COLONY WEST (2010)	1391
BAY RIDGE SUB SEC 4	1396
BAYVIEW SEC1 (2009)	1401
BAYVIEW SEC 3 (2017)	1403
BAY VUE	1405
BAY WATER CONDOMINIUMS (2007)	1406
BAYBRIDGE ESTATES (2006)	1407
BAYCREST 2	1415
BAYOU BEND	1430
BAYOU BEND WF	1430.1
BAYOU BEND ESTATES (2017)	1432
BAYOU BEND ESTATES WF (2017)	1432.1
BAYOU BEND EXTN	1435
BAYOU BRAE	1440
BAYOU CHANTILLY	1455
BAYOU CHANTILLY WF	1455.1
BAYOU CREST	1480
BAYOU CREST WF	1480.1
BAYOU ESTATES	1500
BAYOU FOREST SUB (97)	1502
BAYOU HOMES	1505
BAYOU LAKES (2005)	1511
BAYOU LAKES SEC 3 & 4 (2022)	1513
BAYOU OAKS	1515
BAYOU OAKS WF	1515.1
BAYOU MAISON (2019)	1517
BAYOU PARK SUB SEC 1 (97)	1520
BAYOU PARK SEC 3 (2005)	1522
BAYOU RIDGE	1530
HIGHLAND BAYOU FRONTAGE	1530.1
BAYOU ROAD	1535
BAYOU SHORE (AKA WHEELERS)	1540
BAYOU SHORE DR (UNREC T&L 1 LT 5 & 6)	1541
BAYOU TERRACE	1554
BAYOU VILLAGE	1561
BAYOU VISTA SEC 3	1575
BAYOU WOODS	1580
BAYOU WOODS WF	1580.1
2300 BAYSHORE ESTATES (2003)	1586
2300 BAYSHORE ESTATES WF	1586.1

NEIGHBORHOOD DESCRIPTION	NBHD CODE
BAYSIDE LANDING (2006)	1591.1
LAFFITES HARBOR REPLAT (BAYSIDE @ WATERMANS) (2015)	1593
BAYSIDE AT WATERMAN'S (2017)	1594
BAYSIDE AT WATERMAN'S WV (2017)	1594.1
BAYVIEW ACRES	1600
BAYVIEW ACRES WATERFRONT	1600.1
BAYVIEW ACRES WATERVIEW	1600.2
TEXAS CORINTHIAN YACHT CLUB	1600.3
BAYVIEW ADDN	1615
BAYVIEW ADDN WATERVIEW	1615.1
BAYVIEW ADDN WATERFRONT	1615.2
BEACH ADDN (AKA BEACH PARK)	1630
BEACHTOWN TOWN CENTER 1 CONDOS (2012)	1636
BEACHSIDE VILLAGE	1641
BEACHSIDE VILLAGE BEACHFRONT	1641.1
BEACHTOWN GALVESTON VILLAGE 1 SEC 1	1642
BEACHTOWN BEACHFRONT (2007)	1642.1
BEACHTOWN TOWNHOME (2011)	1642.2
BEACHTOWN GALVESTON VILLAGE (2006)	1643
BEACON ISLAND (2010)	1648
BEACON ISLAND (2017)	1653
BEAU VEAU SITES	1660
BEAUSSIRE	1665
BEE GEE BAY SUBD	1680
BENTWOOD AT BAY COLONY 1 (2005)	1757
BERGERON	1760
BERMUDA BEACH	1765
BERMUDA BEACH	1765.1
BERMUDA BEACH	1765.2
BERRY FIELD (2005)	1788
BIRDS S/D	1815
BIRDSONG RESUB TOWNHOMES	1835
THE BISCAYNE SEC 1	1836
TEH BISCAYNE SEC 1 BEACHFRONT	1836.1
BLANCHARD E D	1850
THE OAKS @ BLUE JAY (2017)	1859
BLUE WATER WF	1860
1865	1865
1865.1	1865.1
BLUE WATER 2	1870
BLUE WATER 3	1875
BLUEBONNET	1890
THE BOARDWALK AT JAMAICA (96)	1891
BOCA RATON SEC 1	1894
BOGATTO ADDN	1900
BEATRICE BOGATTO ADDN EXTN	1903
BORONDO PINES SUB (2002)	1912
BORDEN'S GULLEY	1913
BRADLEY MEADOWS	1920
811 BRADFORD CONDOS (2006)	1923

NEIGHBORHOOD DESCRIPTION	NBHD CODE
BRANDING IRON COMMUNITY	1930
BREAKERS CONDO	1940
BRECKENRIDGE COVE	1941
BRIARGLEN (95)	1951
BRIAR GLEN SEC 1 PHASE 2	1955
BRIAR BEND (2006)	1956
BRIAR MEADOW	1970
BRIAR MEADOW	1975
BRITAIN ESTATES	1983
BRITTANY BAY	1985
BRITTANY BAY SEC 3	1987
BRITTANY BUSINESS PARK	1989
BRITTANY BAY PARK SEC 1	1990
BRITTANY LAKES SEC 3 (99)	1994
BRITTON	1995
BRITTANY LAKES SEC 7 & 8	1999
BRITTANY LAKES-WF (2006)	1999.1
BRINT BAY VIEW	2016
BROADWAY	2020
BROWN (L-5 B-2 FRIENDSWOOD)	2060
BUNGALO BEACH 2023	2083
BUNDICK S C (S/D OF SURVEY)	2097
BUCKINGHAM ESTATES (96)	2098
BURGESS	2100
BUTLER OAKS	2111
BY THE SEA CONDO	2114
CADE S/D	2118
CADES S/D OR BLAKEMORE	2120
CALHOUN	2130
CAMBIANO UNREC	2135
CAMOEO PLACE	2138
CAMP	2140
CAMP HOMES ADDN	2142
CAMPBELL S/D OF LOT 22	2147
CAMPECHE COVE 1	2150
CAMPECHE COVE I	2150.1
CAMPECHE SHORES REPLAT (2005)	2151
IZMAL CT AT CAMPECHE SHORES (2014)	2151.1
CAMPECHE COVE 2 TOWNHOMES	2155
CAMPECHE COVE 3	2160
CAMPECHE COVE TOWNHOMES	2170
CAMPECHE ESTATES SUB (92)	2177
CAMPUS HEIGHTS	2185
CAMPUS VIEW CONDO	2200
CANAL CITY	2205
CAPLEN SHORES (87)	2215
R BARROW SUR	2215.1
CAPTAIN'S COVE RESORT CONDOS	2229
CARMEL VILLAGE PHASE I	2245
CARRIAGE LANE	2280

NEIGHBORHOOD DESCRIPTION	NBHD CODE
CARIBBEAN TOWNHOMES	2295
CARTER ADDN	2300
CASA DEL MAR CONDO	2310
CASA GRANDE	2315
CASA GRANDE WF	2315.1
CASA MARINA DEL SOL (2006)	2317
CASA RIO CONDO	2320
CASTLE PARK	2330
CASTLE ESTATES PHASE 1	2331
CAUSEWAY PARK	2345
CEDAR CREST	2350
CEDAR LANDING SEC 1 (2000)	2353
CEDAR LAWN	2355
CENTERFIELD (88)	2367
CENTERFIELD LAKES (98)	2368
CENTER PARK (2017)	2371
CENTRAL CITY 6	2380
CENTRAL PARK SOUTH (2022)	2382
CENTRAL CITY 9	2383
CENTRAL PARK SEC 1 (2023)	2389
CENTERPOINTE	2391
CENTRAL PARK - DICKINSON	2395
CENTURY OAKS ESTATES (96)	2398
CHAPPELL HILL REPLAT	2415
CHARTER SQUARE	2425
CHASE PARK SEC 1	2427
CHELSEA MANOR	2435
TEXAS CITY HEIGHTS	2437
CHEYENNE	2445
CHEYENNE S/D (FRAME)	2445.1
CHRISTI (97)	2454
CHRISTOPHER SQUARE	2460.1
CIMMARON COUNTRY COMMUNITY SUBD	2465
CINNAMON COVE (UNREC)	2470
CLAIRMONT (S18)	2475.2
CLAREMONT PARK SEC 1 (98)	2490
CLEAR CREEK BLK A	2515
CLEAR CREEK CROSSING	2585
CLEAR CREEK CROSSING APARTMENTS	2587
CLEAR CREEK MEADOWS SEC 1	2590
CLEAR CREEK HEIGHTS	2595
CLEAR CREEK SQUARE	2598
CLEAR CREEK VILLAGE SEC 1	2600
CLEAR CREEK VILLAGE SEC 1 CANAL	2600.1
CLEAR CREEK VILLAGE SEC 6 PH 2	2606
CLEAR CREEK WOODS	2610
CLEAR LAKE SHORES	2620
CLEAR LAKE SHORES WATER VIEW	2620.1
CLEAR LAKE SHORES (JARBOE BAYOU)	2620.2
CLEAR LAKE SHORES (2094)	2620.3

NEIGHBORHOOD DESCRIPTION	NBHD CODE
CLEAR LAKE SHORES WF LEASES	2625
CLEARVIEW TERRACE	2640
CLEARVIEW TERRACE SEC 2	2641
CLIFFS OF SAN LEON	2650
CLIFFS OF SAN LEON WF	2650.1
CLIFFS OF SAN LEON WV	2650.2
CLIFTON BY THE SEA	2655
CLIFTON BY THE SEA WF	2655.1
CLIFTON BY THE SEA WV	2655.2
CLOON SUBD 4	2672
CLOON SUB 4	2672.1
CLOVER ACRES	2685
CLUB OF THE ISLE CONDOMINIUMS	2687
COASTAL POINT (2020)	2689
COBBLESTONE (2020)	2692
COE	2705
COHEN ROBERT I	2715
COLLINS	2730
COLONIAL ESTATES	2740
COLONY PARK 1	2750
COLORADO	2755
CONSTELLATION POINTE SEC 1	2767
CONSTELLATION POINTE MARINA (2006)	2768
CONSTELLATION POINTE 2-WF (2006)	2768.1
CONSTELLATION POINTE CANAL (2006)	2768.2
CONSTELLATION POINTE DRY (2006)	2768.3
CONSTELLATION POINTE DOCKOMINIUM (2007)	2771
COOK & STEWART	2775
COOK & STEWART	2775.1
COOK & STEWART	2775.2
COOK & STEWART	2775.3
COOK & STEWART	2775.4
COOK & STEWART	2775.5
COPACABANA BY THE SEA	2780
CORBETT	2787
CONERSTONE PLACE (2001)	2790
CORONADO SUB	2791
CORUM SOUTH MALL	2795
CORY MOREHEAD SUB NO 24 2023	2798
CORY MOREHEAD SUB NO 24 2023 WATER FRONT	2798.1
COUNTRY CLUB ESTATES (UNREC)	2805
COUNTRY CLUB ESTATES (UNREC) WF	2805.1
COUNTRY CLUB ESTATES(UNREC)GOLF COURSE FRONT	2805.2
COUNTRY PLACE (STATE SEC 1	2811
COUNTRYSIDE	2815
COUNTRYSIDE SEC 2/COUNTRYSIDE OAKS	2816
COUNTRYSIDE SEC 3	2818
COUNTRYSIDE SEC 4	2819
CONTRYSIDE SEC 4 NEWER (95)	2819.1
COUNTRYSIDE SEC 5	2821

NEIGHBORHOOD DESCRIPTION	NBHD CODE
COUNTY PARK	2825
COWARD CREEK CROSSING	2836
COWARD CREEK 1	2840
COWARD CREEK 5	2845
CREEKSIDE ESTATES SEC 1 (93)	2857
CREEKWOOD (2010)	2859
CREEKWOOD MANOR	2860
CREEKSIDE@WEST RANCH SEC 1 (2008)	2861
CRENNELAND C	2867
CREEKWOOD EST (2014)	2869
CRENSHAW BEACH 1	2875
CRENSHAW BEACH 1	2875.1
BARDS SUB	2878
CRESTWOOD	2880
CRESCENT TRACE (2003	2881
CRYSTAL BEACH ESTATES	2887
CRYSTAL CANALS SEC 3 (2002)	2902
CRYSTAL LAKE	2903
CYPRESS BAY SEC 1 (2009)	2912
THE DAWN CONDOMINIUM (2006)	2938
DEER PARK (2003)	2949
DELMAR 1	2955
DELMAR 1	2955.1
DELMAR 1	2955.2
DELANY COVE SEC 1&2 (2006)	2960
THE LANDING AT DELANY COVE (2016)	2960.1
DEM SHADOWS	2961
DENVER COURT	2964
DENVER RESURVEY (NHA)	2965.1
DENVER RESURVEY (NHB)	2965.2
DENVER RESURVEY (NHC)	2965.3
DENVER	2965.4
DENVER RESURVEY (NHE)	2965.5
DENVER RESURVEY (NHF)	2965.6
DENVER RESURVEY (NHG)	2965.7
DENVER RESURVEY	2965.8
DENVER RESURVEY (NHX)	2965.9
DERRICK J W	2985
GORDY,2ND ROW	2985.1
DEVEREAUX HOSPITAL & NEUROBEHAVIORAL INSTITUTE	2986
DIAMOND (UNREC)	2995
DIAMOND BEACH CONDOS (2010)	2996
DICKINSON ADD D	3015
DICKINSON BAYOU ESTATES	3020
DICKINSON BAYOU ESTATES WF	3020.1
DICKINSON BAYSHORE	3030
DICKINSON BAYSHORE WF	3030.1
DICKINSON TOWNSITE	3040
DOCKSIDE @ MARINA DEL SOL	3042
THE DOMINION AT FRIENDSWOOD LAKES (2012)	3043

NEIGHBORHOOD DESCRIPTION	NBHD CODE
DOLLAR BEACH II	3045
DOWNTOWN HOMESITES (2006)	3049
DOVE COVE CONDOS	3060
DOVE MEADOW	3065
DRIFTWOOD	3070
BAYOU HOMES	3070.1
DRIFTWOOD	3070.2
DRIFTWOOD	3075
BEAUMONT DR SUBD	3075.1
DRIFTWOOD	3075.2
DUNBAR ESTATES 1	3090
DUNMAN PARTITION S/D (1 THRU 8 OF E 1/2)	3093
DUNES OF WEST BEACH	3094
DUNTON	3095
DUNES AT BOLIVAR (2002)	3096
DUNES AT BOLIVAR (2002)	3096.1
EAGLE LAKES	3121
EAGLES POINT	3125
EAST DICKINSON	3130
EAST PARK	3135
EDENS	3145
EDGARS ADDN	3150
EDGWATER PARK SEC 1 (2009)	3152
EDGEWOOD	3155
EDWARDS LANDING	3160
EGRET BAY PARK (96)	3162
3166	3166
EL CIELO DRIVE	3170
EL CORTEZ VILLAS CONDOS (2008)	3171
EL DORADO	3175
ELLIS ACRES (UNREC)	3190
ELLIS LANDING	3195
EMERALD BEACH	3200
EMERALD BEACH	3200.1
EMERALD BEACH 2	3201
EMERALD BEACH 2	3201.1
EMERALD BY THE SEA (2008)	3204
EMERALD TERRACE	3205
EMPERE CHATEAU 1	3220
ENCHANTED WOODS	3225
ENCLAVE AT BAY COLONY (2002)	3227
ENGLISH VILLAGE TOWNHOMES	3235
3279-ESTATES OF GRAND BEACH (2014)	3249
ESTATES OF SUNSET COVE (2007)	3253
ESTELLE	3255
EVIA PHASE ONE (2005)	3266
EXCELSIOR CONDOMINIUMS (2008)	3269
FABULOUS FLAMINGO ISLES	3270
FAGGARD SLIP EXTN	3276
FAHEY	3280

NEIGHBORHOOD DESCRIPTION	NBHD CODE
FAIRWAYS AT SOUTH SHORE	3297
FAIRWAY ESTATES	3299
FALCON RIDGE	3310
FALLING LEAF ESTATES (2000)	3314
FM2094 SHOPPING CENTER	3326
FM 270 COMM PK (88)	3327
FAULKNER ESTATES	3335
FEDDERSON	3339
FERRY ROAD SUB (96)	3342
FLDCREEK FOREST	3345
FIESTA ESTATES	3350
FIESTA ESTATES WF	3350.1
FLAKES	3370
FLAKES	3370.1
FOOD LION ADDN	3377
FOREST COVE SEC 1	3381
FOREST COVE SEC 2 (2011)	3382
THE FOREST SEC 1	3386
THE FOREST SEC 2	3387.1
THE FOREST (2000)	3389
THE FOREST	3389.1
FORMAN	3390
THE FOREST SEC 4	3393
THE FOREST SEC 5	3394
THE FOREST SEC 7	3397
THE FOREST SEC 9	3399
THE FOREST SEC 10	3401
FOX MEADOWS	3415
FOX TRACE	3420
FOX TRACE WF	3420.1
FREEWAY PARK	3435
FREEWAY PROPERTIES	3445
FRENCHMANS CREEK TOWNHOMES	3455
FRIEDMAN/LFC (92)	3458
FRIENDS HEIGHTS (2022)	3459
FRIENDSWOOD SUBD (LTS 1 TO 12)	3460
FRIENDSWOOD SUB (04)	3460.2
FRIENDSWOOD ESTATES SUBD	3465
FRIENDS CROSSING	3467
FRIENDS KNOLL (2000)	3469
FRIENDSWOOD TRAILS (2020)	3472
FRIENDSWOOD FOREST	3475
FRIENDSWOOD GARDENS	3480
FRIENDSWOOD LAKES SEC 1 (2002)	3484
FRIENDSWOOD LAKES GARDEN HOMES	3488
GAFF TOPPERS 1	3495
GALVESTON BAY CLUB (2000)	3504
GALVESTON TOWNSITE	3505
GALVESTON TOWNSITE (NHK)	3505.1
GALVESTON TOWNSITE (NHL)	3505.2

NEIGHBORHOOD DESCRIPTION	NBHD CODE
GALVESTON TOWNSITE (NHR)	3505.3
GALVESTON TOWNSITE (NHT)	3505.5
GALVESTON TOWNSITE (NHU)	3505.6
GALVESTON TOWNSITE (NHV)	3505.7
GALVESTON TOWNSITE (NHZ)	3505.8
GALVESTON TOWNSITE	3505.9
GALV ELECTRIC CO LOFTS (2006)	3508
GALVESTON OUTLOTS	3510
GALVESTON OUTLOTS (NHH)	3510.1
GALVESTON OUTLOTS (NHJ)	3510.2
GALVESTON OUTLOTS (NHM)	3510.3
GALVESTON OUTLOTS (NHN)	3510.4
GALVESTON OUTLOTS (NHO)	3510.5
GALVESTON OUTLOTS (NHP)	3510.6
GALVESTON OUTLOTS (NHQ)	3510.7
GALVESTON OUTLOTS	3510.8
TELEPHONE BUILDING CONDO	3517
GALVESTONIAN CONDO	3520
GARDEN TERRACE	3535
GATSBY CONDO	3552
GEORGE T S	3555
GLEN COVE ADDN	3600
GLEN COVE ADDN CANAL	3600.1
GLEN COVE ADDN WATERFRONT	3600.2
GLEN COVE PARK	3605
GRAND OAK VILLAGE (2022)	3611
GLENMONT	3615
GLENSHANNON	3620
GODARD PARK	3630
GOLDEN ACRES	3645
GOLDEN CORRAL	3649
GOLF CREST	3655
GORDY J P	3667
GRAND BEACH	3675
GRAND CAY HARBOUR (2007)	3680
GRAND CAY HARBOUR WATERFRONT	3680.1
GREEN CAYE VILLAGE (2006)	3686
GREEN ISLE	3692
GREENRIDGE SUB (99)	3707
GREENBRIAR 1	3720
GROVER ADDITION	3727
GREENWOOD 1	3730
GULF PALMS	3745
GULF PALMS	3745.1
GULFPORT VILLAGE SUB REPLAT NO 2 (95)	3751
GULF SHORES 1	3755
GULF SHORES 1	3755.1
GULF SHORES 1	3755.2
GULF VIEW 1	3765
GULF VILLAGE 1	3770

NEIGHBORHOOD DESCRIPTION	NBHD CODE
HALF MOON BEACH SUB	3786
HALLS ADDN TO ALVIN	3792
BAYOU END CIR	3792.1
HALLS BRIDGE	3793
HALLS SUPER HIWAY ADDN	3795
HARBORWALK SEC 1	3821
HARBOR EAST CONDO	3825
HARBORWALK SEC 6 (2007)	3827
HARBOR LIGHT (UNREC)	3830
HARBOUR POINTE SEC 1	3831
HARBORVIEW 1	3835
HARBORVIEW 2	3836
HARBOUR PARK SEC 7 (97)	3838
HARBOUR COVE CONDO	3840
HARBOUR PARK SEC 1	3842
HARRIS ADDN 1	3855
HARBORSIDE CONDOS	3859
HARVEY & STOUT	3865
CASTLEWOOD HARVEY & STOUT RESUB BLK 5	3866.1
HARWOOD	3870
HAVRE LAFITTE 1	3875
HAVRE LAFITTE 1	3875.1
HARVE LAFITTE 3	3877
HAVRE LAFITTE 3	3877.1
HAVRE LAFITTE TOWNHOMES (87)	3883
HAVRE LAFITTE VILLAS	3884
HAWKINS	3890
HAYLEE PARK (2003)	3894
HEARDS LAND CIRCLE	3900
HEARDS LANE CONDO	3903
HEIGHTS ANNEX	3905
HERON'S LANDING SEC 1	3912
HENDLEY MARKET LUXURY CONDOS (2015)	3914
HERITAGE ESTATES	3925
HERSHEY BEACH SUB (96)	3929
HEWITT ACRES	3932
HIDEWAY ESTATES ON KIMLEY COVE	3942
WESTWOOD SEC 3 PH1 (2014)	3943
HIDDEN COVE CONDO	3945
HIDDEN OAKS SEC 1 (93)	3947
HIDDEN LAKES SEC 1-2 (2009)	3948
85 HIGH ISLAND TOWNSITE S/D #1	3951
HIDDEN LAKES SEC 4&5 (2016)	3953
HIDDEN LAKES SEC 6 & 7 (2016)	3958
HIDDEN LAKES SEC 6 & 7 WATERFRONT (2016)	3958.1
HIDDEN LAKES SEC 8 (2016)	3961
HIDDEN LAKES SEC 8 WATERFRONT (2016)	3961.1
HIGHLAND ALLOTMENT 1ST SUB (90)	3966
HIGHLANDS (THE)	3967
HIGHLANDS SEC 7	3968

NEIGHBORHOOD DESCRIPTION	NBHD CODE
HIGHLAND BAYOU (CANAL)	3970
HIGHLAND BAYOU (WF)	3971
HIDDEN MEADOWS (3974)	3974
HIGHLAND FARMS	3980
HIGHLAND PARK	3985
HIGHLAND TERRACE	3990
HITCHCOCK TOWNSITE	4015
HOGANS LANDING	4040
HOIDALE & COFFMAN	4047
HOLIDAY BEACH	4050
HOLIDAY BEACH	4050.1
HOLIDAY BEACH	4052
HOLLAND COUNTRY SUB	4054
HOLLAND ROAD ESTATES	4055
HOLLYWOOD HEIGHTS	4065
HUNTERS CREEK EST (2005)	4103
IMITE FRANK S/D	4114
IMPERIAL ESTATES	4116
IMPERIAL GARDENS	4120
INDIAN BEACH 1	4130
INDIAN BEACH 2	4131
INDIAN BEACH 4	4133
INTERCITY PLACE	4137
INTERCOASTAL CANAL ADDN	4140
INTERCOASTAL CANAL ADDN WF (2011)	4140.2
I & GN RR A-601 SUBD	4143
INTERURBAN DUPLEXES	4150.1
ISLA DEL SOL	4155
ISLA DEL SOL	4155.2
ISLA DEL SOL	4155.3
ISLANDER EAST CONDO	4160
THE ISLANDS PHASE 3 (96)	4164
J & S BEACH 3 (UNREC)	4167
J & S BEACH 3 (UNREC)	4167.1
JAHNS	4170
JAKOVICH 3 SEC 1	4177
JAKOVICH 3 SEC 3	4179
JAMAICA BAY ESTATES	4183
JAMAICA BEACH 1	4188
JAMAICA BEACH 16	4204
JAMAICA BEACH SEC 19	4207
JAMAICA BEACH 23	4211
JAMAICA BEACH 27	4215
JARBOE	4235
JEMISON ADDN	4240
JENSEN COLONY	4248
JOHNSON BOAT SLIP (UNREC)	4270
JOHNSON-CRAWFORD 1	4275
JOHNSON-CRAWFORD 1	4275.1
JOHNSTON ADEY 2	4296

NEIGHBORHOOD DESCRIPTION	NBHD CODE
JONES (LOTS 110,117, ETC)	4305
JONES ADDN SEC 2	4307
JONES-PEREZ	4317
JUNEMAN 1 (L 199-214-215)	4335
KAHALA BEACH ESTATES	4350
KAHALA BEACH ESTATES	4350.1
KAHALA BEACH EST, ADDN 1	4351
KEMAH VILLAGE (2006)	4353
KARANKAWA	4355
KARANKAWA	4355.1
KARANKAWA 2 TOWNHOMES	4356
KEMAH OAKS SUB (92)	4364
KEMAH TOWNSITE	4365
KEMAH TOWNSITE WATERFRONT	4365.1
KEMAH TOWNSITE	4365.2
KEMAH TOWNSITE MARINE TRONTAGE	4365.3
KEMAH TOWNSITE MARINA	4365.4
KEYSTONE MEADOWS	4368
KING J B	4375
KINGSTON	4380
KINGSTON BEACH	4382
KINKEAD ADDN	4385
KIPP AVE TWNHMS (2006)	4388
KIRSTEN	4395
KEMAH CROSSING 2023	4399
KLEINMANN	4400
KOHFELDT & BRAUN	4413
KOHFELDT BLK B A639	4416
KOHFELDT 1ST ADD	4417
KOHFELDT HEIGHTS A205	4420.1
KOHFELDT HEIGHTS A205	4420.2
KOHFELDT F RESUB A176	4424
KOHFELDT 2ND A63	4427
KONA KAI 1	4430
KRESS	4441
L & S	4445
LAGO SANTA FE SUB (98)	4459
LAGUNA DE ORO	4460
LAGO SANTA FE - DRY LOTS	4461
LAGUNA HARBOR (2005) ABST 162	4464
LAFITTE TOWNHOMES	4465
LAGUNA SAN LUIS (88)	4478
LAGUNA VISTA EST	4480
LAKES IN BAY COLONY	4481
PIRATES COVE TOWNHOMES AT LAKE COMO	4485
THE LAKEFRONT	4492
LAGO MAR POD (2017)	4493
LAGO MAR POD WF (2017)	4493.1
LAKENHEATH	4495
LAKENHEATH WF	4495.1

NEIGHBORHOOD DESCRIPTION	NBHD CODE
LAKESHORE 1	4500
LAKES OF FALCON RIDGE SEC 1	4502
LAKESIDE (UNREC)	4505
LAKESIDE ADDN	4507
LAKESIDE SUBD	4510
LAKESIDE WATERFRONT	4510.1
LAKESIDE-WV	4510.2
LAKESIDE ISLAND-CANAL (2006)	4510.3
LAKESIDE CANAL VIEW (2006)	4510.4
LAKESIDE ADDN-BAYWIND (2006)	4510.5
THE LAKES OF BAY AREA	4511
LAKEVIEW 1	4515
LAKEVIEW	4517
LAKEVIEW	4517.1
THE LAKES AT SAN JOAQUIN	4518
LAKEWAY ADDN NO 1	4520
LAKE WEST ESTATES	4523
LAMAR	4530
LA MARQUE HEIGHTS	4540
LANDING POINT	4550
LARAMIE	4560
LAURELFIELD	4572
LAUREL RIDGE	4575
LAUREL TERRACE	4580
LAWRENCE	4590
LAWRENCE 2	4591
LAZY BEND WATERFRONT	4595
LAZY BEND CANAL SO OF BRIDGE	4595.1
LAZY BEND CANAL NO OF BRIDGE	4595.2
LEAGUE CITY COMMERCIAL PARK	4598
LEAGUE CITY DIV A	4600
LEAGUE CITY DIV A (27-1)	4600.1
LEAGUE CITY DIV B	4602.1
LEAGUE CITY DIV E	4610
LEAGUE CITY DIV F	4612
LEAGUE CITY HEIGHTS	4615
LEAGUE CITY INDUSTRIAL PARK	4620
LEAGUE CITY ORANGE GROVES	4630
LEAGUE CITY RETAIL CENTER (2008)	4634
LEAGUE CITY SEMI-TROPICAL	4635
LEAGUE LOFTS (2008)	4639
LEAGUE CITY TOWNSITE	4640.3
LEE PLACE	4645
LEWARD LANDING 1 TH	4650
LEWARD LANDING (DAVIS RD)	4652
LEGEND POINT CONDO	4655
LEISURE LAKES (2000)	4664
LENZ	4670
ELEM LESLIE LANDING	4676
LESLIE'S LOTS	4677

NEIGHBORHOOD DESCRIPTION	NBHD CODE
LESLYN	4680
LEXINGTON SQUARE TOWNHOMES	4692
LILLU GARDENS - HOUGH	4706
LINDALE PARK	4720
LITTLE RIVIERA	4745
LITTLE RIVIERA WF	4745.1
LIVE OAK RIDGE	4750
LIVE OAK RIDGE	4750.1
LOCH LOMOND HOMESITES	4765
LOCK LOMOND PHASE 1-A TOWNHOMES	4767
THE TEXAS BLDG CONDOS	4769
LONE PINE	4785
LONE TRAIL VILLAGE SEC 1 (2007)	4786
LONE TRAIL VILLAGE SEC 2 (2016)	4787
LONG SHADOWS	4795
LONG SHADOWS	4797
LONGWOOD PARK	4805
LOOKOUT AT MARINA DEL SOL	4808
LORI WOODS	4815
LOST LANE #1 (2006)	4817
LOWELANDS (2002)	4824
LYNCREST MANOR 2	4851
LYNHURST 1	4855
MAGNOLIA CREEK SEC 9 (2007)	4863
MACKAY-WEBB	4865
MACKEY ACRES SUB (99)	4866
MAGNOLIA	4870
MAGNOLIA 2ND	4871
MAGNOLIA CREEK	4872
MAGNOLIA CREEK GFRONT (2008)	4872.1
MAGNOLIA HEIGHTS	4875
MAGNOLIA COURT (2007)	4878
MAGNOLIA CREEK SEC 5	4879
MAGNOLIA CREEK CUSTOM GF	4879.1
MAGNOLIA CREEK SEC 6	4881
MAGNOLIA LAKE (2006)	4884
MAGNOLIA ESTATES SEC 1	4886
MAINLAND BUILDING CONDO	4890
MAGNOLIA ESTATES SEC 3	4891
MAGNOLIA CREEK SEC 8-10 (2008)	4893
MAINLAND HOMESTEADS	4895
MAGNOLIA CT TWNHMS (2013)	4897
MAGALE STRAND CONDO	4898
MAINLAND PARK	4900.1
MAINLAND PARK	4900.2
MAINLAND PARK	4900.3
MAINLAND PARK	4900.4
MAGNOLIA CREEK SEC 11	4904
4904.1 MAGNOLIA CREEK SEC 11 G.F.	4904.1
MARLOW LAKE (2019)	4911

NEIGHBORHOOD DESCRIPTION	NBHD CODE
MAR BELLA (2007)	4917
MARBELLA WF	4917.1
MARBELLA SEC 10-A WF	4917.2
MARIBELLA SEC 2-4	4918
MARIBELLA SEC 3 (2008)	4919
MARBELLA SEC 4	4921
MARGOT (NW OF ROSS ST & SE HL&P)	4937
MARVILLA CONDOS	4939
MAR BELLA SEC 11 (2013)	4943
MARBELLA SEC 12-A (2013)	4944
MARBELLA SEC 11,15,16 (2016)	4945
MARBELLA SEC 11,15,16 WATERFRONT (2016)	4945.1
MARINA BAY PARK	4946
MARINA DEL SOL MARINA FRONTAGE	4948.1
MARINA DEL SOL WATERFRONT	4948.2
MARINA ON THE LAKE	4950
MARINA BAY PARK GF	4952.1
MARINA PALMS	4954
MARINA PALMS WATERFRONT	4954.1
MARINA POINTE CONDO	4955
MARINER HOUSE CONDO	4958
MARINA VILLAGE (2000)	4959
MARINA VILLAGE (2000)	4959.1
MARINERS MOORING	4960
MARINERS MOORING WF	4960.1
MARINER'S COVE SEC 1 (98)	4962
MARK 45 BUSINESS PARK SEC 1 (96)	4967
MARKET STREET CONDO	4969
MARKET STREET CONDO (2011)	4969.1
MARBELLA SEC 13B (2016)	4982
MARBELLA SEC 13B WATERFRONT (2016)	4982.1
MARYS CREEK EST	4983
MASSA (UNREC)	4990
MASSA (UNREC)	4990.1
MC CLAIN PARK 2	5026
MC COLLUM	5035
MC LEOD	5055
ROW (WOODCOCK & LAWRENCE (97))	5056
MCNEELS	5060
THE MEADOWS SEC 1 (2002)	5071
MEADOW BEND	5075
MEADOWBEND SEC PHASE III	5084
MEADOW BROOK (2009)	5085
MEADOWS GATE (2006)	5093
MEADOWWICKE 1&2	5096
THE MEADOWS IN BAY COLONY	5100
MECON WAY (2002)	5102
MECHANIC ST LOFTS CONDOS (2008)	5104
MELODYWOOD (94)	5114
MENDONCAS ADDN (2006)	5118

NEIGHBORHOOD DESCRIPTION	NBHD CODE
MERRIWOOD	5130
ROSEWOOD 2	5140
MILLER ADDN TO BAYVIEW	5144
MISSION ESTATES	5175
MONTERRA ESTATES (2000)	5181
MOORES ADDN	5182
MOORES ADDN; BAY AREA HABITAT	5182.1
MOON CAYE CONDO	5185
MONTE BELLO (2008)	5186
MORA J 2	5196
MOSSO A	5225
MOTOR	5230
MUNSON, J B SUB	5236
MUSGROVE ESTATES (2022)	5239
MUSTANG MEADOW	5245
NANTUCKET LANDING TOWNHOMES	5250
NATHAN CONDOS	5258
RESIDENTIAL	5261
NEUMANN	5275
NEW BAYOU VISTA 3	5287
NEW BAYOU VISTA ADDN 9	5287.1
NEWPORT 1,2,3,4,5,6	5300
NICHOLINI	5313
NICHOLS ADDN	5317
NICHOLSTONE	5320
NICHOLSTONE SOUTHWEST	5320.1
NICHOL ADDN 1	5325
NOISY WAVES	5335
ALBERDIE ADDN I	5335.1
NORMAN & BOATRIGHT	5345
NORTHFIELD ESTATES (2008)	5351
NORTH VILLAGE	5365
NORTHSIDE	5370.1
NOTTINGHAM CAMPSITES	5380
NOTTINGHAM CAMPSITES	5380.1
NOTTINGHAM COUNTRY	5383
OAKCREEK	5395
OAK CREST	5400
OAK FOREST	5405
OAK HOLLOW SEC 4 (98)	5413
OAK LAND 1	5415
OAK MANOR	5420
OAK PARK 1	5430
OAK RIDGE	5440
OAKCREST MANOR SERC 1 (98)	5452
OAKLAWN 1	5455
OAKLAWN 2	5456
THE OAKS OF CLEER CREEK SEC 1 (92)	5458
OASIS TOWNHOMES	5460
OASIS TOWNHOMES WF	5460.1

NEIGHBORHOOD DESCRIPTION	NBHD CODE
OAKS OF DICKINSON	5461
THE OAKS REPLAT	5463
OCEAN SHORE 1 (UNREC)	5465
OCEAN SHORE 1 (UNREC)	5465.1
OCEAN SHORE 1 (UNREC)	5465.2
OCEAN GROVE CONDOS	5471
O'CONNOR ANDREW (T&L 1 LT 139)	5472
OFFATS POINTE S/D	5474
OLD GALVESTON VILLAS REPLAT (2005)	5481
ONEAL (94)	5512
OMEGA BAY (NUMBERED SECTIONS)	5515
THE ORCHARD (93)	5519
ORCHARD ACRES AMND	5522
OUTER BANKS	5541
PAASKE	5545
OAKS OF HITCHCOCK (2022)	5547
PAINTED MEADOWS SEC 3, 4 & 5 (2017)	5552
PABST ADDN	5555
PABST BAYVIEW	5557
PALISADE PALMS (2005)	5559
PALM BEACH	5560
PALM BEACH	5560.1
PALM BEACH	5560.2
PAINTED MEADOWS SEC 1 (2005)	5562
PALM COVE SUB (2002)	5567
PALM COVE SUB (2002)	5567.1
PALISADE PALMS CONDOMINIUMS (2008)	5568
PALM CIRCLE	5570
PALM COVE SEC 1 (99)	5571
PALM COVE WF	5571.1
PALM COVE TOWNHOMES	5575
PALMS AT COVE VIEW CONDOMINIUMS (2008)	5577
PALM GARDENS	5580
PALM KEY (2000)	5582
PALM KEY (2000)	5582.1
PANAMA HISTORIC CONDOS (2006)	5584
PALMS CONDO	5585
THE PARK AT EGRET BAY	5587
THE PARK AT TERRAMAR (2007)	5588
THE PARK TOWNHOMES	5590
THE PARK PHASE 4	5590.1
THE PARK PHASE 2	5592
THE PARK AT MARINA DEL SOL	5597
PARK OF CLEAR CREEK	5602
PARK PLACE RESERVE	5603
PARK PLACE SOUTH	5607
PARK TERRACE	5615
PARADISE LANDING (2022)	5617
PARKWOOD VILLAGE	5633
PARK WEST	5635

NEIGHBORHOOD DESCRIPTION	NBHD CODE
WATERFRONT ACCESS (2000)	5635.1
PARKE ESTATES (UNREC)	5645
PATTON 1	5660
PEARLBROOK (2013)	5671
PEANUT BUTTER WAREHOUSE HARBORSIDE CONDOS (2008)	5673
PECAN ACRES	5675
PECAN CREEK ESTATES (2006)	5677
PECAN FOREST 1 & 2	5680
PECAN FOREST RESERVE (94)	5682
PECAN FOREST BUSINESS PARK	5683
PECAN FOREST VILLAGE TOWNHOMES	5685
PECAN TRAILS (2020)	5686
PEACOCK ISLES SUB	5688
PECAN GROVE	5690
PECAN GROVE ESTATES	5692
PECAN WOOD ESTATES	5700
PEDREGAL (2022)	5701
PELICAN PASS 2023	5706
PELICAN HARBOUR PH II	5708
PELICAN HARBOUR WATER VIEW (2022)	5708.1
PELICAN ISLAND INDUSTRIAL PARK	5710
PENINSULA 19 (2010)	5716
PERKINS BEACH 2	5720
PENINSULA@CLEAR LAKE (2009)	5722
PENINSULA AT CLEAR LAKE SEC 2 (2012)	5723
PENINSULA AT CLEAR LAKE WF (2013)	5723.1
PERRY GROVE	5740
PILGRIM ESTATES	5760
PILGRIM ESTATES WF	5760.1
PILGRIM EST ADDN 2	5763
PILGRIMS POINT	5765
PILGRIMS LANDING	5770
PILGRIM SQUARE CONDO	5775
PINE GROVE	5795
PINE-HUGHES	5805
PINE LAKE UNREC	5810
PINEWOOD RANCHES	5851
PIRATES BEACH 1	5855
PIRATES BEACH 2	5856
PIRATES BEACH II	5856.1
PIRATES BEACH 2	5856.2
PIRATES BEACH 2	5856.3
PIRATES BEACH 2	5856.4
PIRATES BEACH 2	5856.5
PIRATES BEACH 4	5858
PIRATES BEACH SEC 8	5861
PIRATES BEACH SEC 9	5862
PIRATES BEACH SEC 10 (91)	5863
PIRATES BEACH	5863.1
PIRATES BEACH	5863.2

NEIGHBORHOOD DESCRIPTION	NBHD CODE
PIRATES BEACH	5863.3
PIRATES BEACH	5863.4
PIRATES BEACH SEC 10 REPLAT	5863.5
PIRATES COVE 1	5865
PIRATES COVE 1	5865.1
PIRATES COVE 1	5865.2
PIRATES COVE 1	5865.3
PIRATES COVE 2	5866
PIRATES COVE 2	5866.1
PIRATES COVE 2	5866.2
PIRATES COVE 2	5866.3
PIRATES COVE SEC 6 (92)	5870
PIRATES COVE SEC 6	5870.1
PIRATES COVE DRY LOTS	5870.2
PIRATES COVE SEC REPLAT RES B	5870.3
PIRATES COVE SEC 7 (2000)	5873
PIRATES LANDING TOWNHOMES	5880
PLANTATION ESTATES 1	5895
PLANTATION OAKS	5900
PLAYA SAN LUIS (88)	5903
PLAYA SAN LUIS	5903.1
PT @ MARINA DEL SOL (INTERIOR)	5910
PT AT MARINA DEL SOL (WF)	5910.1
POINTE WEST SEC 1 (2005) ABST 121	5911
POINT WEST BEACHFRONT (2012)	5911.1
POINTE WEST (2006)	5912
POLLITTS	5915
POLLY OAKS SUB (93)	5922
POLLY RANCH ESTATES	5925
POLLY RANCH AIRSTRIP	5926.1
PONDEROSA FOREST CONDO	5935
PONTICELLO	5941
PORT AUX PRINCE CONDO	5950
PORT AUX PRINCE TOWNHOUSES	5951
PORTOFINO	5954
PORTO FINO DOCKOMINIUMS	5955
PORT BOLIVAR OUTLOTS	5959
PORT BOLIVAR TOWNSITE	5960
PORT BOLIVAR TOWNSITE	5960.1
PORT BOLIVAR TOWNSITE	5960.2
PORT BOLIVAR WATER LOTS	5963
PRAIRIE ESTATES	5970
PRAIRIE KNOLL ESTATES	5971
PRAIRIE KNOLL TH	5971.1
PRETS LUMBER CO PLATT (98)	5981
THE PRESERVE AT GRAND BEACH (2014)	5987
PROFESSIONAL VILLAGE	5995
QUAKER VILLAGE TOWNHOMES	6010
QUAKERS GLEN	6015
QUAKERS LANDING	6020

NEIGHBORHOOD DESCRIPTION	NBHD CODE
RAGGIO	6030
RAIN RIVER (2012)	6033
RAKOWSKI COMMERCIAL INT (2006)	6037
RAINSONG #2	6039
RANCHO CARRIBE SUB (96)	6042
RANCHO CARRIBE SUB (96)	6042.1
RANCHO VIEJO	6050
REGATTA TOWNHOMES SUB (97)	6069
REGENCY ESTATES 1	6070
REGENCY GARDENS CONDO	6073
THE RESERVE AT BAY HARBOR	6092
THE RESERVE AT WEST RANCH	6094
RESIDENCY CONDO (2015)	6096
RICHARD TAYLOR	6105
RIDGECREST 1	6120
RIVIERA CONDO	6152
RIVIERA II CONDO	6153
RIVIERA	6154
RIVIERA WF	6154.1
RIVER COURT SEC 1 (93)	6156
ROBERTS ADDN TO KEMAH	6162
ROLLOVER BY THE BAY	6180
ROSEWOOD 1	6195
ROSEWOOD 2	6196
ROSEWOOD VILLAS 1	6200
RUSSELLS	6220
RUSTIC OAKS	6225
SANDHILL SHORES ADDN (2000)	6233
SAN JOAQUIN ESTATES	6235
SAN LEON	6240
SAN LEON WV SOUTHEAST	6240.1
SAN LEON WV NORTH	6240.2
SAN LEON WF NORTH	6240.3
SAN LEON WF EAST	6240.4
SALTGRASS CROSSING (2008)	6241
SAN LEON FARM HOME TRACTS	6246
SAN LEON (PALM LAKES)	6246.2
SAN LUIS CONDO	6255
SAN MARINO	6260
SAN MARINO TOWNHOMES	6262
THE SANDS OF KAHALA BEACH SUB (97)	6266
SAND CASTLE BEACH 1	6270
SAND CASTLE BEACH 1	6270.1
SAND CASTLE BEACH 1	6270.2
SAND DOLLAR BEACH (2017)	6272
SAND CASTLE CONDO	6273
SANDCASTLE CONDO	6273.1
SANDY SHORES	6285
SANTA FE TRAILS	6289
JUDY SARACCO SPECIAL (98)	6292

NEIGHBORHOOD DESCRIPTION	NBHD CODE
SAWYER	6295
SALT & STONE 2023	6297
SCARBOROUGH	6300
CLOON SUB I	6300.1
SCHAPER CAMP COLONY	6310
SCHMIDT ENCLOSURES	6315
SCHUMAN	6330
SCOTT ACRE HOMES	6345
SCOTTSDALE ESTATES	6350
SEA BREEZE	6360
SEAGATE	6365
SEAGATE WF	6365.1
SEACREST	6367
SEAGRASS (2007)	6372
SEA ISLE (ORIG)	6375
SEA ISLE 7TH EXTENSION (WF BAY)	6383
SEA ISLE EXTN 15	6391
SEA ISLE EXTN 21	6392
SEA ISLE EXTN 21	6392.1
SEA ISLE SEC 24 (2006)	6396
SEASCAPE CONDO	6410
SEAWALL EAST CONDO	6425
SEAWALL TUSCAN VILLAS CONDOS (2008)	6426
SEAWIND (2001)	6427
SEDONA (2009)	6431
SEDONA SEC 3 (2014)	6434
SEDONA SEC 6	6437
SEIBEL	6440
SEMLAC MOBILE HOME PARK SUBD	6445
1726 BROADWAY CONDO	6452
SHADOWBEND	6455
SHADOWLAND	6460
SHADY WOODS	6475
SHARP'S REPLAT (2000)	6491
SHERWOOD FOREST (2004)	6502
SHERWOOD FOREST WEST	6505
SHIPS MECHANIC ROW BLDG CONDOS	6513
SHOREVIEW 1	6520
SIBLEY	6525
SIESTA SHORES (CANAL)	6535
SIEVERS COVE	6538
SILVER LAGOON ESTATES	6540
SILVER LAGOON ESTATES WATERFRONT	6540.1
SIMMS ADDN TO BAY HARBOR	6541
SILVER SANDS (UNREC)	6545
SILVERLEAFS SEASIDE RESORT 1	6546
SINGING SANDS 1	6550
SINGING SANDS	6550.1
SINGING SANDS S/D	6550.2
SINGING SANDS 2	6551

NEIGHBORHOOD DESCRIPTION	NBHD CODE
SLONE 1	6570
SMITH TOWNHOMES	6588
SNUG HARBOR	6610
SOMERSET	6615
SOMERSET PLACE	6616
SOUTH SHORE BLVD EXT SOUTH (2007)	6621
SOUTH POINT ESTATES SEC 1	6623
SOUTH ACRE MANOR	6625
SOUTH SHORE HARBOUR SEC 23 & 24	6632
SOUTH KEMAH	6635
SOUTH POINT CONDO	6637
SOUTH SHORE	6640
SOUTH SHORE HARBOUR REPLAT GOLF FRONTAGE	6641.1
SOUTH SHORE HARBOUR RESERVE F REPLAT	6642
SOUTH SHORE HARBOUR 1	6645.1
SOUTH SHORE HARBOUR 1	6645.2
SOUTH SHORE HARBOUR 1 GOLF FRONTAGE	6645.3
SOUTH SHORE HARBOUR 1 GOLF FRONTAGE	6645.4
SOUTH SHORE HARBOUR 2 TOWNHOMES	6646
MARINA TOWNHOMES WF	6646.1
SOUTH SHORE HARBOUR 3	6647
SOUTH SHORE HARBOUR 3 GOLF FRONTAGE	6647.1
SOUTH SHORE HARBOUR 4	6648
SOUTH SHORE HARBOUR 4 GOLF FRONTAGE	6648.1
SOUTH SHORE HARBOUR SEC 5	6649
SOUTH SHORE HARBOUR SEC 5 GOLF FRONTAGE	6649.1
SOUTH SHORE HARBOUR GOLF COURSE TOWNHOMES	6650
SS HARBOUR SEC 2 REPLAT	6651
SOUTH SHORE HARBOUR GOLF COURSE PATIO HM	6652
SS HARBOUR GOLF COURSE PATIO HM GOLF FR	6652.1
SOUTH SHORE PARK SEC 2 (93)	6653
SS VILLAGE SEC 4 (93)	6667
SOUTH SHORE HARBOUR SEC 15	6669
SS HARBOUR SEC 15,16 GF	6669.1
SPANISH GRANT	6670.1
SPANISH GRANT 2	6671
SPANISH GRANT 11	6672
SPANISH GRANT 11	6672.1
SPANISH GRANT 11	6672.2
SOUTH SHORE HARBOUR SEC 19 (99)	6681
SOUTH SHORE LAKE ESTATES (98)	6682
SOUTH SHORE HARBOUR SEC 21 (2000)	6684
SS HARBOUR SEC 22 GOLF FRONTAGE	6686
SS HARBOUR SEC SF 60	6687
SS HARBOR SEC SF-WF	6687.1
SS PLAZA	6692
SSH SEC SF 50-1 & 50-2	6694
SPROULE	6695
SSH SEC SF 85-1	6698
SSH SF 85-2 (2012)	6698.1

NEIGHBORHOOD DESCRIPTION	NBHD CODE
ST CLARE COVE (UNREC)	6700
ST GERMAIN PLACE CONDO	6702
ST ED, IMDS GREEM SEC 2 (2003)	6704
STAFFORD 3	6712
STAFFORD 1	6715
STAFFORD 2	6716
STANDARD DREDGING	6720
STAVANGER BEACH SUB (98)	6721
STAR POINT SUB (96)	6723
STAR POINT WF	6723.1
STAR LEAGUE	6724
STELLA MARE (2007)	6729
STERLINGWOOD	6730
STERLING RIDGE ESTATES (2008)	6731
6736	6736
STERLING CREEK (2013)	6737
STINGAREE	6750
STINGAREE COVE	6755
STONECREEK AT WEST RANCH SEC 1 (2008)	6766
THE STRAND LOFT CONDOS (2015)	6778
STUBBS	6795
SUGARHILL TOWNHOMES	6805
SULLIVAN ADDN #2 (90)	6811
SUNBIRD BEACH	6820
SUNMEADOW 1	6830
SUNMEADOW 1 GOLF FRONTAGE	6830.1
SUNMEADOW TOWNHOMES (WEST)	6835
SUNNY BEACH	6840
SUNNY BEACH	6840.1
SUNNY BEACH EXTN	6841.1
SUNNY BEACH ADDN	6841.2
SUNNYCREST 1	6845
SUNNYSIDE	6852
SUNPARK ESTATES	6855
SUNRISE CREEK (2008)	6856
SUNRISE CREEK CANAL FRONT	6856.1
SUNSET GROVE	6861
SUNSET ACRES	6865
SUNSET COVE (2005)	6868
SUNSET MEADOWS ESTATES SEC 2	6873
SUNSET TERRACE	6880
SUNSET TIMBERS (2000)	6883
SUNSET TOWNHOMES	6885
SUNWOOD (91)	6888
SURFSIDE ESTATES (2007)	6898
SURFSIDE	6900
SWALLOWS MEADOW	6905
THE RETREAT IN BAY COLONY	6906
SWEETWATER COVE (2007)	6912
SYCAMORE SUB	6917

NEIGHBORHOOD DESCRIPTION	NBHD CODE
SYCAMORE TERRACE	6920
SYDNOR S W BLK 230	6925
T & L UNREC LT 215 T & L 2(14526-0000)	6929
TACQUARD J M 1	6935
TAMPICO COVE CONDO	6960
TANGLEBRIAR	6965
TARGET CENTER	6974
TARPEYS	6985
TAYLORS	6990
TEMPLE COURT	6995
TERRAMAR	7010
TERRAMAR 2	7011
TERRAMAR 3	7012
TERRAMAR SEC 6	7015
TERRAMAR BEACH SEC 6 REPLAT (90)	7017
TERRAMAR COVE (2014)	7018
TEXAS CITY	7030
TEXAS CITY	7030.1
TEXAS CITY	7030.1
TEXAS CITY	7030.11
TEXAS CITY	7030.12
TEXAS CITY	7030.2
TEXAS CITY	7030.3
TEXAS CITY	7030.5
TEXAS CITY	7030.6
TEXAS CITY	7030.7
TEXAS CITY	7030.8
TEXAS CITY	7030.9
TEXAS CITY HEIGHTS	7042
TEXAS CITY HEIGHTS SUBD NO 1	7050
THAMANS 1ST SUB	7055
THAMANS 2ND SUB	7056
THE LANDING SEC 1	7075
THE LANDING 3	7077
TH SHORES SUB 2023	7082
THUNDERBIRD PARK	7110
TIDELANDS	7120
TIDELANDS	7120.1
TIDELANDS	7120.2
TIFFANY PARK	7130
TIKI ISLAND	7135
TIKI ISLAND	7135.1
TIKI-JONES BAY, WF	7135.2
TIKI ISLAND 15	7149
TIKI ISLAND 15A	7150
TIKI SEC 15-CN	7151
TIKI ISLAND SEC 17	7152
TIMBER CREEK VILLAGE (2005)	7161
TIMBERFIELD ESTATES	7165
TOMBRELLA (UNREC LTS 327-328-339-340)	7170

NEIGHBORHOOD DESCRIPTION	NBHD CODE
TOWER ROAD ESTATES (2020)	7183
TOWER ESTATES	7185
THE TOWNSHIP (2007)	7186
TOWNSHIP ESTATES (2001)	7188
TWNHMS ON POSTOFFICE (2010)	7191
TRAN ESTATES (2022)	7192
TREEHOUSE ESTATES (2008) K	7195
TRAILS END ON HIGHLAND BAYOU 2023	7196
TRIMBLE & LINDSEY SEC 1	7205
TRIMBLE & LINDSEY SEC 1	7205.1
TRIMBLE & LINDSEY SEC 1	7205.2
TRIMBLE & LINDSEY SEC 2	7206
TRIMBLE & LINDSEY SEC 2	7206.1
TRIMBLE & LINDSEY SEC 2	7206.2
TRIMBLE & LINDSEY SEC 3	7207
TRIPLE BAR ESTATES	7215
TROPICAL GARDENS	7220
TROPICAL GARDENS WF	7220.1
TROPICAL GARDENS	7220.2
POST OFFICE STREET CONDOS (2010)	7234
TUSCANY BEACHFRONT CONDOS (2008)	7236
TUSCAN LAKES SEC SF 50-1 SE (2007)	7239
TUSCAN LAKES SEC SF 50-1 SE WATERFRONT	7239.1
TUSCAN LAKES RES (2006)	7242
TUSCAN LAKES 90-1 (2006)	7243
TUSCAN LAKES 90-1WF (2006)	7243.1
TUSCAN LAKES 55-1&60-1 (2006)	7246
TUSCAN LAKES SEC SF 55-2 WATERFRONT (2016)	7246.1
TUSCAN LAKES SEC SF 55-2 (2007)	7246.2
TWELVE OAKS	7250
TWIN OAKS SEC 2 (2008)	7262
TWIN OAKS	7266
TWIN OAKS SUB SEC 1	7267
TWIN OAKS WF (2014)	7267.1
VAN BOCKEL (UNREC)	7275
VAN LEY COMMERCIAL	7280
VACEK ROAD SUB	7282
VARNAMA DEVELOPMENT (2022)	7284
VIDA COSTERA 2023	7288
VERANDA TOWNHOMES PH 1 (2015)	7292
VAUTHIER CHAS	7295
VAUTHIER COURT	7296
VERKIN SPEC S-D	7308
VICTORIAN CONDO	7310
VICTORY LAKES SEC 1 (2001)	7313
VICTORY LAKES WF	7313.1
VICTORY LAKES BLK 5-6	7313.2
VICTORY LAKES GOLF FRONTAGE	7313.3
VICTORY LAKES SEC 4-5 (2007)	7317
VICTORY LAKES COMM SEC 1 (2006)	7318

NEIGHBORHOOD DESCRIPTION	NBHD CODE
VICTORY LAKES WALKER RESERVE (2006)	7319
VILLAS OF LAS PALMAS (2007)	7322
POINTE WEST CONDOS (2006)	7323
VILLAGE GREEN	7325
VILLAGES OF OAK CREEK COLONY (99)	7327
VILLAGE @ TUSCAN LAKES SEC 2 PH 1 (2007)	7329
VILLAGE AT TUSCAN LAKES WATERFRONT (2016)	7329.1
VIRGINIA POINT	7333
VISTA REAL	7334
VOSS	7345
WALDEN POND TOWNHOMES	7360
WALKER	7365
WATERFORD DOWNS (96)	7376
WATERFORD OAKS (93)	7377
WATERFORD OAKS WF (LAKE)	7377.1
WATERFORD HARBOR	7378
WATERFORD POINT	7379
WATERFORD PT WATERFRONT	7379.1
WATERFORD PT CANAL/MARINA FTG	7379.2
WATER WONDERLAND	7380
WATER WONDERLAND (CANAL)	7380.1
WATERFORD HARBOR VILLAS (93) WATERFRONT	7382
WATERFORD HARBOR VILLAS	7382.1
WATERWAYS	7390
WATKINS	7395
WAYSIDE PLACE 1	7410
WEEKES	7425
WEEKES WF	7425.1
WENTZEL	7435
WEST BEACH	7440
WEST BEACH GRAND CONDO	7441
WEST BRIAR	7445
WEST COVE	7455.1
WEST GALVESTON	7465
WEST RANCH ENCLAVE AT LAKESIDE (20130	7478
WEST RANCH LAKE RIDGE SEC 1 (2011)	7481
WEST RANCH LAKESIDE SEC 1 (2012)	7484
WEST KEMAH	7485
AUSTIN GARDENS 2003	7488
WEST POINT	7490
WEST POINT	7490.1
WEST RANCH WEST LAKE	7493
WEST RANCH ESTATES SEC 1 (2008)	7496
WESTERLAGE 2	7511
WESTHAVEN	7520
WESTLAND RANCH 2023	7526
WESTLAND RIDGE SEC 1	7527
WESTLAWN	7530
WESTOVER SEC 14A-16 (2013)	7531
WESTOVER SEC 15 (2010)	7538

NEIGHBORHOOD DESCRIPTION	NBHD CODE
WESTOVER PARK SEC 1	7542
WESTOVER PARK SEC 2	7543
WESTRIDGE	7545
WESTOVER PARK SEC 8A (2005)	7551
WESTOVER PARK SEC 10	7557
WESTVIEW 1	7560
WESTVIEW 2	7561
WESTVIEW 3	7562
WESTVIEW 4	7563
WESTVIEW PARK	7566
WESTWARD PINES	7575
WESTWARD	7580
WESTWOOD	7585
WESTWOOD SUB	7586
WESTWOOD SUB PH1 (2007)	7587
WESTWOOD WATERFRONT (2016)	7587.1
WEYER	7590
WHARF AT CLEAR LAKE TOWNHOMES	7595
WHARF AT CLEAR LAKE	7601
WHISPERING LAKES RANCH SEC 1 PH 2	7602
WHISPERING LAKES RANCH WATERFRONT	7602.1
WHISPERING PALMS	7605
WHISPERING OAKS (2015)	7606
WHITE (UNREC)	7620
WILDERNESS TRAILS 1 & 2	7630
WILDERNESS TRAILS PT II	7630.1
WILDERNESS TRAILS SEC 3 (91)	7632
WILLIAMS #1	7653
WILLIAMS TERRACE SUB	7656
WILSHIRE PLACE SEC 1 (2001)	7670
WIMCREST	7685
WINDING WAY ESTATES	7693
WINDSONG	7695
WINDSOR COURT	7700
WINDSOR ESTATES SEC 1	7701
WINDSOR ESTATES SEC 3	7703
WINSTON HEIGHTS	7705
WITTJEN 7	7725
WITTJEN HIGHLAND BAYOU	7725.1
WITTJEN CANAL	7725.2
WOFFORD ADDN NO 1	7733
WOOD ACRES	7735
WOODWAY CIRCLE	7743
YANCH	7755
YOUNG ESTATES	7765
GALVESTON AIRPORT	000-AP
CITY OF GALVESTON	000-CG
CLEAR LAKE SHORES	000-CL
COUNTY	000-GC
TEXAS GEN LAND OFS	000-GL

NEIGHBORHOOD DESCRIPTION	NBHD CODE
GALVESTON PARK BOARD	000-PB
CITY OF TEXAS CITY	000-TC
VIRGINIA POINT	000-VP
GALVESTON WHARVES BOARD	000-WB
FARMER, A SURVEY	0011M
EPPERSON, EP SURVEY	0060M
W WILSON SUR	0208.2M
WILSON, WK SURVEY	0208M
BBB & CR RR SURVEY	0629M
ALTA LOMA OUTLOTS PT A	1095A
ALTA LOMA OUTLOTS PT A	1095AM
ALTA LOMA OUTLOTS	1095M
ALTA LOMA TOWNSITE PT A	1100.1A
ALTA LOMA TOWNSITE PT A	1100.1AM
ALTA LOMA TOWNSITE SOUTH OF HWY 6	1100.1M
ALTA LOMA TOWNSITE NORTH OF HWY 6	1100M
1160.1A	1160.1A
ANGELL RUNGE ADDN	1160.1M
ANGEL-RUNGE ADDN PT A	1160.2A
ANGEL RUNGE ADDN PT A	1160.2AM
ANGELL RUNGE ADDN	1160.2M
ALTA LOMA OUTLOTS (PT OF 409 BLK)	1160M
ARCADIA TOWNSITE	1200M
1615.1M	1615.1M
BRANDING IRON COMMUNITY	1930M
CARRIAGE HOUSE COMMERCIAL	2278.C
CARRIAGE HOUSE RESINTIAL	2278.R
CENTRAL PARK - DICKINSON	2395M
CIMMARON COUNTRY COMMUNITY	2465M
CL SHORES-FRAME/BRICK (2009)	2620A
CLIFFS OF SAN LEON WF	2650.1M
CLIFFS OF SAN LEON	2650M
CLIFTON BY THE SEA	2655M
CONSTELLATION POINTE SLIPS (2013)	2768.A
DENVER RESERVEY (NHA) MULTI-FAMILY	2965.1B
DENVER RESURVEY	2965.2A
DENVER RESURVEY (NHH) MULTI-FAMILY	2965.3B
DENVER RESURVEY (NHI) MULTI- FAMILY	2965.4B
DENVER RESURVEY (2010)	2965.5B
DENVER RESURVEY (NHJ) MULTI-FAMILY	2965.7B
DERRICK	2985M
DICKEY UNREC	3003M
DICKINSON TOWNSITE	3040M
3093 - DUNMAN PARTITION - MH (2011)	3093M
EAST PARK	3135M
EVIA TOWNHOMES	3266A
FLAKES	3370M
GALVESTON TOWNSITE	3505.2B
3505.3B	3505.3B
GALVESTON TOWNSITE (NHT) MULTI-FAMILY	3505.5B

NEIGHBORHOOD DESCRIPTION	NBHD CODE
GALVESTON TOWNSITE (NHU) MULTI-FAMILY	3505.6B
GALVESTON TOWNSITE (NHZ) MULTI-FAMILY	3505.8B
GALVESTON TOWNSITE MULTI-FAMILY	3505.9B
GALVESTON OUTLOTS (NHH) MULTI-FAMILY	3510.1B
GALVESTON OUTLOTS (NHM) MULTI-FAMILY	3510.3B
GALVESTON OUTLOTS (NHN) MULTI-FAMILY	3510.4B
GALVESTON OUTLOTS (NHO) MULTI-FAMILY	3510.5B
GALVESTON OUTLOTS	3510.7B
HALLS ADDN TO ALVIN	3792M
85 HIGH ISLAND TOWNSITE (2011)	3951M
HIGHLAND FARMS	3980M
HITCHCOCK TOWNSITE	4015M
IMITE FRANK S/D	4114M
I & E GNRR A-601 SUB PT A	4143AM
I & E GHRR A-601 SUBD	4143M
JAMAICA BAY VILLAS (2017)	4211.B
4235M	4235M
4635M (2012)	4635M
THE MILLER TO BAYVIEW (2011)	5144M
MILLER CHARLES ADDN 2 TO BAYVIEW - MH (2011)	5146M
MOORES ADDN	5182M
NICHOLS ADDN	5317M
NICHOLSTONE SOUTHWEST	5320.1M
NICHOLSTONE	5320.A
NICHOLSTONE	5320M
PALM GARDENS (NHA) MULTI-FAMILY	5580B
5610M	5610M
PINE GROVE	5795M
PIRATES COVE TOWNHOMES (2010)	5870A
SAN LEON WV SOUTHEAST	6240.1M
SAN LEON WV NORTH	6240.2M
SAN LEON WF EST	6240.4M
SAN LEON	6240M
SAN LEON FARM HOME TRACTS	6246M
SEAWIND MH	6427M
PARKING SHIPS MECHANIC ROW BLDG CONDOS	6513.P
SYCAMORE SUB MH	6917M
TACQUARD J M 1	6935M
TAYLORS	6990M
THAMANS 1ST SUB	7055.2M
THAMANS 1ST SUB PT A	7055A
THAMANS 1ST SUB PT A	7055AM
THAMANS 1ST SUB	7055M
THAMANS 2ND SUB	7056.1M
THAMANS 2ND SUB	7056.2M
THAMANS 2ND SUB PT A	7056A
THAMANS 2ND SUB PT A	7056AM
THAMANS 2ND SUB	7056M
7120M	7120M
TROPICAL GARDENS WF	7220.1M

NEIGHBORHOOD DESCRIPTION	NBHD CODE
TROPICAL GARDENS	7220M
VISTA REAL	7334M
WEEKS	7425M
WITTJEN 7 MH (2011)	7725M
THOS CHOATE	AH0012
SARAH DEEL	AH0013
RITSON MORRIS	AH0052
ACCAGE	AH0088
AUGUST WHITLOCK BARRINGER KNOLL QUADRAPLEX	AH0797.1
AUGUST WHITLOCK BARRINGER WAY	AH0797.2
AIRPORT S10	AP-S10
AIRPORT	AP-S14
AIRPORT	AP-S17
APARTMENTS	AT-S10
APARTMENTS DICKINSON	AT-S11
APARTMENTS FRIENDSWOOD ISD	AT-S12
APARTMENT HITCHCOCK	AT-S14
APARTMENT LA MARQUE	AT-S15
AT-S16 APARTMENTS (2015)	AT-S16
APARTMENT SANTA FE	AT-S17
APARTMENTS TEXAS CITY	AT-S18
MISSING NBHD	AUDIT
AUTO DEALER	AUTODL-S10
AUTO DEALER	AUTODL-S11
AUTO DEALER	AUTODL-S14
AUTO DEALER	AUTODL-S16
AUTO DEALER	AUTODL-S17
AUTO DEALER	AUTODL-S18
AUTO PARTS	AUTOPT-S10
AUTO PARTS	AUTOPT-S11
AUTO PARTS	AUTOPT-S12
AUTO PARTS	AUTOPT-S14
AUTO PARTS	AUTOPT-S16
AUTO PARTS	AUTOPT-S17
AUTO PARTS	AUTOPT-S18
AUTO REPAIR	AUTORP-S10
AUTO REPAIR	AUTORP-S11
AUTO REPAIR	AUTORP-S12
AUTO REPAIR	AUTORP-S14
AUTO REPAIR	AUTORP-S16
AUTO REPAIR	AUTORP-S17
AUTO REPAIR	AUTORP-S18
BANK-S10	BA-S10
BANK-S11	BA-S11
BANK-S12	BA-S12
BANK-S14	BA-S14
BANK-S16	BA-S16
BANK-S17	BA-S17
BANK-S18	BA-S18
BOAT SLIP	BOATSP-S10

NEIGHBORHOOD DESCRIPTION	NBHD CODE
BOAT SLIP	BOATSP-S16
COMMERCIAL	C
COMMERCIAL	CAPITOL
COUNTRY CLUB	CCLUB-S10
COUNTRY CLUB	CCLUB-S16
COUNTRY CLUB	CCLUB-S18
CHURCH	CHURCH-S10
CHURCH	CHURCH-S11
CHURCH	CHURCH-S12
CHURCH	CHURCH-S13
CHURCH	CHURCH-S14
CHURCH	CHURCH-S16
CHURCH	CHURCH-S17
CHURCH	CHURCH-S18
COMMERCIAL	CONDO
CONVENIENCE STORE	CS-S10
CONVENIENCE STORE	CS-S11
CONVENIENCE STORE	CS-S12
CONVENIENCE STORE	CS-S13
CONVENIENCE STORE	CS-S14
CONVENIENCE STORE	CS-S15
CONVENIENCE STORE	CS-S16
CONVENIENCE STORE	CS-S17
CONVENIENCE STORE	CS-S18
CARWASH -S10	CW-S10
CARWASH - S11	CW-S11
CARWASH - S12	CW-S12
CARWASH - S14	CW-S14
CARWASH - S16	CW-S16
CARWASH - S17	CW-S17
CARWASH - S18	CW-S18
DC-S10 DAYCARE	DC-S10
DC-S11 DAYCARE	DC-S11
S12 DAYCARE	DC-S12
S14 DAYCARE	DC-S14
S15 DAYCARE	DC-S15
S16 DAYCARE	DC-S16
S17 DAYCARE	DC-S17
S18 DAYCARE	DC-S18
DEPARTMENT STORE	DEPTST-S11
DEPARTMENT STORE	DEPTST-S16
DISCOUNT STORE	DISCST-S10
DISCOUNT STORE	DISCST-S11
DISCOUNT STORE	DISCST-S12
DISCOUNT STORE	DISCST-S16
DISCOUNT STORE	DISCST-S17
DISCOUNT STORE	DISCST-S18
DORMITORY	DORM-S10
DORMITORY	DORM-S18
DRUG STORES	DRUG STORE

NEIGHBORHOOD DESCRIPTION	NBHD CODE
FAST FOOD - S10	FF-S10
FAST FOOD - S11	FF-S11
FAST FOOD - S12	FF-S12
FAST FOOD - S14	FF-S14
FAST FOOD - S16	FF-S16
FAST FOOD - S17	FF-S17
FAST FOOD - S18	FF-S18
FIRE STATION	FIREST-S10
FIRE STATION	FIREST-S11
FIRE STATION	FIREST-S14
FIRE STATION	FIREST-S16
FIRE STATION	FIREST-S17
FIRE STATION	FIREST-S18
FRATERNAL	FRAT-S10
FRATERNAL	FRAT-S11
FRATERNAL	FRAT-S12
FRATERNAL	FRAT-S17
FRATERNAL	FRAT-S18
FUNERAL HOME	FUNRL-S10
FUNERAL HOME	FUNRL-S11
FUNERAL HOME	FUNRL-S12
FUNERAL HOME	FUNRL-S16
FUNERAL HOME	FUNRL-S17
FUNERAL HOME	FUNRL-S18
GOLF COURSE	GOLFCS-S16
GOLF COURSE	GOLFCS-S18
GOVERNMENT BUILDING	GOVBLD-S10
GOVERNMENT BUILDING	GOVBLD-S11
GOVERNMENT BUILDING	GOVBLD-S12
GOVERNMENT BUILDING	GOVBLD-S13
GOVERNMENT BUILDING	GOVBLD-S14
GOVERNMENT BUILDING	GOVBLD-S16
GOVERNMENT BUILDING	GOVBLD-S17
GOVERNMENT BUILDING	GOVBLD-S18
GROCERY STORE	GROCST-S10
GROCERY STORE	GROCST-S11
GROCERY STORE	GROCST-S12
GROCERY STORE	GROCST-S14
GROCERY STORE	GROCST-S16
GROCERY STORE	GROCST-S17
GROCERY STORE	GROCST-S18
HISTORICAL APARTMENT	HISAPT-S10
HISTORICAL APARTMENT	HISAPT-S11
HEALTH SPA	HLTHSP-S10
HOTEL GALVESTON	HO-C30
HOTEL TEXAS CITY	HO-C31
HOTELS LA MARQUE	HO-C32
HOTELS HITCHCOCK	HO-C33
HOTEL DICKINSON	HO-C36
HOTELS KEMAH	HO-C38

NEIGHBORHOOD DESCRIPTION	NBHD CODE
HOTEL LEAGUE CITY	HO-C40
CRYSTAL BEACH	HO-CR
HOSPITAL	HOSPTEL-S10
HOSPITAL	HOSPTEL-S11
HOSPITAL	HOSPTEL-S16
HOSPITAL	HOSPTEL-S18
INDUSTRIAL ENGINEERING	INDENG-S10
INDUSTRIAL ENGINEERING	INDENG-S11
INDUSTRIAL ENGINEERING	INDENG-S12
INDUSTRIAL ENGINEERING	INDENG-S14
INDUSTRIAL ENGINEERING	INDENG-S16
INDUSTRIAL ENGINEERING	INDENG-S18
INDUSTRIAL STORAGE	INDSTG-S10
INDUSTRIAL STORAGE	INDSTG-S11
INDUSTRIAL STORAGE	INDSTG-S12
INDUSTRIAL STORAGE	INDSTG-S13
INDUSTRIAL STORAGE	INDSTG-S14
INDUSTRIAL STORAGE	INDSTG-S16
INDUSTRIAL STORAGE	INDSTG-S17
INDUSTRIAL STORAGE	INDSTG-S18
LAUNDROMAT	LAUDMT-S10
LAUNDROMAT	LAUDMT-S11
LAUNDROMAT	LAUDMT-S12
LAUNDROMAT	LAUDMT-S18
LOUNGE	LOUNGE-S10
LOUNGE	LOUNGE-S11
LOUNGE	LOUNGE-S12
LOUNGE	LOUNGE-S14
LOUNGE	LOUNGE-S16
LOUNGE	LOUNGE-S17
LOUNGE	LOUNGE-S18
MALL	MALL-S11
MANUFACTURING	MANFCT-S10
MANUFACTURING	MANFCT-S11
MANUFACTURING	MANFCT-S12
MANUFACTURING	MANFCT-S14
MANUFACTURING	MANFCT-S16
MANUFACTURING	MANFCT-S17
MANUFACTURING	MANFCT-S18
MB-S10 MEDICAL - GALVESTON	MB-S10
MB-S11 MEDICAL - DICKINSON	MB-S11
MB-S12 MEDICAL - FRIENDSWOOD	MB-S12
MB-S14 MEDICAL - HITCHCOCK	MB-S14
MB-S15 MEDICAL - LA MARQUE	MB-S15
MB-S16 MEDICAL - CLEAR CREEK	MB-S16
MB-S17 MEDICAL SANTA FE	MB-S17
MB-S18 MEDICAL - TEXAS CITY	MB-S18
MHP-S10 (2015)	MHP-S10
MHP-S11 (2015)	MHP-S11
MHP-S12 (2015)	MHP-S12

NEIGHBORHOOD DESCRIPTION	NBHD CODE
MHP-S13 (2015)	MHP-S13
MHP-S14 (2015)	MHP-S14
MHP-S15 (2015)	MHP-S15
MHP-S16 (2015)	MHP-S16
MHP-S17 (2005)	MHP-S17
MHP-S18 (2015)	MHP-S18
MARSHALL SWIFT	MSCC
FRIENDSWOOD MULTI TENANT RETAIL	MTR-12
GALVESTON MULTI TENANT RETAIL	MTR-30
TEXAS CITY MULTI TENANT RETAIL	MTR-31
LA MARQUE MULTI TENANT RETAIL	MTR-32
DICKINSON MULTI TENANT RETAIL	MTR-36
MULTI TENANT RETAIL KEMAH	MTR-38
LC MULTI TENANT RETAIL	MTR-40
SANTA FE MULTI TENANT RETAIL	MTR-54
MINI WAREHOUSE	MW-S10
MINI WAREHOUSE	MW-S11
MINI WAREHOUSE	MW-S12
MINI WAREHOUSE	MW-S13
MINI WAREHOUSE	MW-S14
MINI WAREHOUSE	MW-S15
MINI WAREHOUSE	MW-S16
MINI WAREHOUSE	MW-S17
MINI WAREHOUSE	MW-S18
NURSING HOME - S10	NH-S10
NURSING HOME - S11	NH-S11
NURSING HOME - S12	NH-S12
NURSING HOME - S14	NH-S14
NURSING HOME -S15	NH-S15
NURSING HOME - S16	NH-S16
NURSING HOME S18 - S18	NH-S18
OFFICE BUILDING	OFFBLD-S10
OFFICE BUILDING	OFFBLD-S11
OFFICE BUILDING	OFFBLD-S12
OFFICE BUILDING	OFFBLD-S13
OFFICE BUILDING	OFFBLD-S14
OFFICE BUILDING	OFFBLD-S16
OFFICE BUILDING	OFFBLD-S17
OFFICE BUILDING	OFFBLD-S18
OFFICE HISTORICAL	OFFHST-S10
OIL CHANGE	OIL-GGA
PARKING	PARKNG-S10
PARKING	PARKNG-S16
RECREATION	REC-S10
RECREATION	REC-S11
RECREATION	REC-S12
RECREATION	REC-S14
RECREATION	REC-S16
RECREATION	REC-S17
RECREATION	REC-S18

NEIGHBORHOOD DESCRIPTION	NBHD CODE
RESTAURANT DRIVE IN	RESTDI-S10
RESTAURANT DRIVE IN	RESTDI-S11
RESTAURANT DRIVE IN	RESTDI-S16
RESTAURANT DRIVE IN	RESTDI-S17
RESTAURANT	RESTRT-S10
RESTAURANT	RESTRT-S11
RESTAURANT	RESTRT-S12
RESTAURANT	RESTRT-S13
RESTAURANT	RESTRT-S14
RESTAURANT	RESTRT-S16
RESTAURANT	RESTRT-S17
RESTAURANT	RESTRT-S18
RETAIL	RETAIL-S10
RETAIL	RETAIL-S11
RETAIL	RETAIL-S12
RETAIL	RETAIL-S13
RETAIL	RETAIL-S14
RETAIL	RETAIL-S16
RETAIL	RETAIL-S17
RETAIL	RETAIL-S18
RETAIL HISTORIC	RTLHST-S10
RETAIL STRIP	RTLSTP-S10
RETAIL STRIP	RTLSTP-S11
RETAIL STRIP	RTLSTP-S12
RETAIL STRIP	RTLSTP-S14
RETAIL STRIP	RTLSTP-S16
RETAIL STRIP	RTLSTP-S17
RETAIL STRIP	RTLSTP-S18
RVP-S10 (2015)	RVP-S10
RVP-S11 (2015)	RVP-S11
RVP-S12 (2015)	RVP-S12
RVP-S13 (2015)	RVP-S13
RVP-S14 (2015)	RVP-S14
RVP-S15 (2015)	RVP-S15
RVP-S16 (2015)	RVP-S16
RVP-S17 (2015)	RVP-S17
RVP-S18 (2015)	RVP-S18
SCHOOL	SCHOOL-S10
SCHOOL	SCHOOL-S11
SCHOOL	SCHOOL-S12
SCHOOL	SCHOOL-S13
SCHOOL	SCHOOL-S14
SCHOOL	SCHOOL-S16
SCHOOL	SCHOOL-S17
SCHOOL	SCHOOL-S18
SERVICE STATION	SS-S10
SERVICE STATION	SS-S11
SERVICE STATION	SS-S12
SERVICE STATION	SS-S16
SERVICE STATION	SS-S18

NEIGHBORHOOD DESCRIPTION	NBHD CODE
STORAGE HISTORIC	STGHST-S10
STORAGE WAREHOUSE	STGWH-S10
STORAGE WAREHOUSE	STGWH-S11
STORAGE WAREHOUSE	STGWH-S12
STORAGE WAREHOUSE	STGWH-S13
STORAGE WAREHOUSE	STGWH-S14
STORAGE WAREHOUSE	STGWH-S16
STORAGE WAREHOUSE	STGWH-S17
STORAGE WAREHOUSE	STGWH-S18
VETERINARY BUILDING	VETBLD-S10
VETERINARY BUILDING	VETBLD-S11
VETERINARY BUILDING	VETBLD-S12
VETERINARY BUILDING	VETBLD-S16
VETERINARY BUILDING	VETBLD-S17
VETERINARY BUILDING	VETBLD-S18
WEEKLEY MASTER PLANS	WEEKLEY