



# 2024 ANNUAL REPORT

## *Mission Statement*

*The primary mission of the Galveston Central Appraisal District is to provide the best assistance through teamwork, a positive attitude, a well-educated and informative staff and through an accountable system which uses technology, positive communication, and a helpful manner to ensure the taxing jurisdictions, property owners and the public a smooth transition with service and quality.*

## **PURPOSE**

The Galveston Central Appraisal District (GCAD) has prepared this report to provide the Galveston County property owners and taxing jurisdictions with a comprehensive understanding of the District's annual responsibilities and activities. This Annual Report includes an introduction to the property tax system, parcels and exemptions, along with other relevant details of the valuation process.

## **INTRODUCTION**

GCAD is a political subdivision of the State of Texas created effective in 1981 with the passage of the Property Tax Code (SB621) during the 1979 Legislative Session. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Galveston County, constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the Galveston Central Appraisal District. The 2024 Board of Directors is listed below:

<b>TITLE</b>	<b>MEMBER</b>
Chairperson	Donald Garman
Secretary	Chad Tressler
Member	Scott Brast
Member	Matt Doyle
Member	Thomas E. Farmer
Tax Assessor-Collector	Cheryl E. Johnson
Director, Position 1	Warren Clark
Director, Position 2	Kathy Preston
Director, Position 3	Dr. Will Pate

The Board of Directors appoints the Chief Appraiser, adopts the proposed annual budget for the District, approves contracts and adopts the biennial reappraisal plan. New legislation in 2024 restructured the Board of Directors. Property Tax Code, Section 6.0301, for counties with population over 75,000, there are nine total members. Five members are appointed by the taxing entities, 3 members are elected, and the ex-officio Tax Assessor-Collector.

A list of members for the District's Agricultural Advisory Board and the Appraisal Review Board can be found on the District website (<https://galvestoncad.org>).

The appraisal district is responsible for local property tax appraisal and exemption administration for 74 jurisdictions or taxing entities in Galveston County. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Valuations established by GCAD allocate the year's tax burden of each taxable property's January 1<sup>st</sup>

market value. The appraisal district also determines eligibility of property tax exemptions such as homestead, elderly, disabled veterans, and charitable and religious organizations.

The valuation of real estate is calculated using specific characteristics of each property. Using a computer-assisted appraisal program and recognized appraisal methods, the appraisal staff compares information with data for similar properties, and recent market data. GCAD follows the standards of the International Association of Assessing Officers (IAAO) for its appraisal practices and procedures and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Contracts for professional valuation services require adherence to similar professional standards.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its ***market value*** as of January 1<sup>st</sup>. Under the Tax Code, ***market value*** means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a buyer
- Both seller and buyer know of all the uses and purposes the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use
- Both seller and buyer seek to maximize their gains, and neither can take advantage of the exigencies of the other.

The Texas Property Tax Code (Sec. 23, Subchapter B) defines special appraisal provisions for valuation of residential homestead property, productivity, real property inventory, dealer inventory, nominal or restricted use properties, and allocation of interstate property. The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year proceeding the tax year to which the appraisal applies by filing an application with the Chief Appraiser requested the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. GCAD's current policy is to conduct a general reappraisal of real property every three (3) years. However, appraised values are reviewed each year and are subject to change for purposes of equalization and achieving market value as prescribed under state law. Personal property renditions are required by law and accepted by the District annually.

## **HOW DOES THE PROPERTY TAX SYSTEM WORK?**

The Property Tax System in Texas is in three main parts:

- An appraisal district in each county sets the value of taxable property each year. The Chief Appraiser is the appraisal district's chief administrator and is responsible to a Board of Directors for its operation.
- An Appraisal Review Board (ARB) settles any disagreements between the property owner and the appraisal district about the value of the property.

- Local taxing entities, including the county, cities, school districts, and special districts, decide how much money they will spend each year. This determines the tax rates each taxing unit will set and the total amount of taxes the property owners will pay.

The system has four stages: valuing the taxable property, protesting the values, adopting the tax rates, and collecting taxes.

January 1<sup>st</sup> marks the beginning of the property appraisal process.

- The use of the property as of January 1<sup>st</sup>
- Market conditions
- Owner of the property as of January 1<sup>st</sup>
- Determination of taxability of the property
- Value of the property
- Exemption qualifications
- Responsible party for paying taxes

Between January 1<sup>st</sup> and April 30<sup>th</sup>, the appraisal district processes exemption applications, agriculture and timber appraisals, and other tax relief options that may be available to property owners. By law, beginning April 1<sup>st</sup>, the Appraisal Review Board (ARB) begins hearing protests from property owners who believe their property values are incorrect, or who feel they are improperly denied an exemption or agriculture/timber appraisal. The ARB is an independent panel of citizens responsible for handling protests about the appraisal district's work in valuing the property under protest. When the ARB finishes its work, the Chief Appraiser gives each taxing entity a list of taxable property known as the appraisal roll.

Between September and October, the elected officials of each taxing entity adopts a tax rate for operations and debt payments. Each property within the county is taxed by several taxing entities. For example, every property within Galveston County is taxed by the county and a school district. Taxes may also be payable to a city or special district, including such entities as municipal utility districts, fire protection districts, junior college districts, and other entities.

Tax bills are mailed out by the Tax-Assessor Collector in October and November. Property owners have until January 31<sup>st</sup> of the following year to pay their property taxes. On February 1<sup>st</sup>, penalty and interest charges begin accumulating on most unpaid bills. Taxing entities may begin legal action for collection of unpaid property taxes once they become delinquent.

#### **LEGISLATIVE UPDATES**

Legislative changes from the 88<sup>th</sup> legislative session was effective as of January 1, 2024. The most notable legislative change was the 23.231 circuit breaker limitation. This legislation enabled a 20% cap on taxable value for all real property that was not homesteaded and valued under \$5 million. In addition, the school district mandatory value limitation on taxable value increased from \$45,000 to \$100,000.

## **PERSONNEL RESOURCES**

The office of the Chief Appraiser is responsible for overall planning, organizing, staffing, coordinating, and controlling District operations. The Administration Department plans, organizes, directs and controls business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for valuation of all real and personal property accounts. The Appraisal Department consists of Commercial, Residential, Business Personal Property, and Land. The District's Appraisers are subject to provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation.

The preliminary annual budget is presented to the GCAD Board of Directors and taxing entities by June 15<sup>th</sup> each year and a public hearing is held prior to adopting in September. Financial statements are audited annually, and the financial results of the Galveston Central Appraisal District reflect the focus on conservative fiscal stewardship utilizing resources in an effective manner.

For 2024, there were 54 employees to maintain approximately 205,730 total parcels. The total appraised market value of the properties at certification was \$76,675,251,043.

## **2024 GALVESTON COUNTY DATA**

The District has eight school districts within the county boundaries. The following list shows the number of parcels represented in each school district:

- Clear Creek ISD
  - Residential – 31,534
  - Commercial – 1,673
  - Land – 4,169
- Dickinson ISD
  - Residential – 23,542
  - Commercial – 1,038
  - Land – 10,078
- Friendswood ISD
  - Residential – 10,204
  - Commercial - 337
  - Land - 968
- Galveston ISD
  - Residential – 29,944
  - Commercial – 1,696
  - Land – 12,238
- High Island ISD
  - Residential - 674
  - Commercial - 49
  - Land – 2,763

- Hitchcock ISD
  - Residential - 4,921
  - Commercial - 222
  - Land – 3,849
- Santa Fe ISD
  - Residential – 10,115
  - Commercial - 393
  - Land – 3,275
- Texas City ISD
  - Residential – 19,227
  - Commercial – 1,235
  - Land – 5,005

### **USES AND TYPES OF PROPERTY**

Cities within the boundaries of the Galveston CAD are:

- Galveston, Bayou Vista, Dickinson, Friendswood, Hitchcock, Jamaica Beach, Kemah, LaMarque, League City, Santa Fe, Texas City, Tiki Island, and Clear Lake Shores

Property Type	Parcels	Market Value
Single Family Residential	127,130	\$48,259,098,222
Multi-Family	1,894	\$2,784,968,931
Vacant Land & Land Tracts	32,828	\$2,064,172,668
Acreage & Ag Use	2,696	\$879,999,975
Farm & Ranch Improvements	6,305	\$952,994,937
Commercial & Industrial	6,643	\$9,494,175,376
Oil & Gas	693	\$26,749,866
Utilities	1,478	\$1,063,901,793
Personal Property	12,201	\$2,588,013,856
Mobile Homes	4,215	\$93,566,504
Residential Inventory	2,003	\$93,193,928
Special Inventory	194	\$90,373,560
Totally Exempt Property	9,988	\$7,463,696,996

### **EXEMPTION INFORMATION**

Galveston Central Appraisal District administers various exemptions as prescribed by the Texas Property Tax Code including Section 11. Examples are residential homestead exemptions, over 65 exemptions, disabled person exemption, partial disabled veteran exemption, and total disabled veteran homestead exemption. In 2024, Galveston CAD received and processed 411 Temporary Disaster Exemption applications due to Hurricane Beryl which made landfall on July 5, 2024. Other exemptions include pollution control exemptions, abatements, foreign trade zones and CHDO. The values associated with the exemptions may be found in the 2024 Certified -Exemption Breakdown-Grand Totals Report included at the end of this report.

The 2024 Galveston County Tax Rates can be found at: <https://galvestoncad.org/taxing-units/>

Residential Homestead	85,667
Over 65	30,945
Disabled Person	3,326
Partial Disabled Veteran	2,422
Total Disabled Veteran	1,912
Pollution Control	28
Abatements	1
Foreign Trade Zones	6
Community Housing Development Organization (CHDOs)	7

### **REQUIREMENTS AND RESPONSIBILITIES**

The Texas Property Tax Code governs the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors is appointed by the taxing entities and constitutes the District's governing body.

Each appraisal district is required to determine the market value of taxable property and the prescribed equalization. The appraisal districts must comply with mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices (USPAP).

Appraisal districts **DO NOT** set tax rates or the amount of taxes owed by property owners.

### **APPRAISAL RESULTS**

A Mass Appraisal Summary Report is completed in compliance with USPAP Standard Rule 6-8 and USPAP Standard Rule 6-9. The Reappraisal Plan, Mass Appraisal Summary Report, and Annual Report together provide the public with a comprehensive understanding of the full appraisal process.

Whereas, each document stands alone, all three must be considered in relaying the District's completion of the property tax year and the mandated requirements.

- **Fieldwork Reappraisal** – includes inspection of properties that typically include remodels, repairs, demolitions generated from permits and properties flagged for re-inspection. Properties are cycled through a three-year reappraisal process. New construction, sold properties and/or properties that were the subject of appeal are also part of the field inspection process.
- **In-House Reappraisal** – based on those market areas and properties that have been selected for reappraisal including, but not exclusive to concentrations of protests, sales and/or low ratios. The reappraisal, for most, can be completed utilizing digital aerial photography, street view photography, and statistical data. These are tools recognized and accepted by the International Association of Assessing Officers (IAAO).
- **Income producing properties** - reappraised each year by developed income models used for mass appraisal of major property types such as office, retail, apartments and hotels.

- **New Construction** – building permits are obtained from Galveston County. Data collection in the field requires map preparation, computer generated appraisal cards, and coordination of appropriate staff members to begin the field review process. Properties are grouped by type, location, and neighborhood. Fieldwork is distributed to appraisers based on property type and location. Field 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. A list of New Construction totals can be found in the Effective Tax Rate Report.
- **Ratio Study Analysis** – 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. Ratio studies adhere to the IAAO Standards and those statistics include current measures of central tendency by District and measures of dispersion as required by law.

### **APPEAL PROCESS**

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax consultant may file an appeal with the Appraisal Review Board (ARB) of the Galveston Central Appraisal District. The District initially schedules an informal meeting with the appraisal staff and unresolved appeals are scheduled for formal hearings with the ARB. The ARB members are independent of the District and are empowered to hear all of the protests of value and any issues that affect the tax liability of the property and to equalize values. The appeal process begins on April 1<sup>st</sup> and concludes with the certification of the appraisal roll to the taxing entities of Galveston County. The ARB is a quasi-judicial body appointed by the Galveston County Local Administrative District Judge.

### **2024 GALVESTON CAD APPEAL DATA**

In 2024, there were 68,312 appeals filed by property owners which include informal meetings and ARB proceedings. Appeals resolved during the informal meetings are closed by binding agreement (Section 1.11e). Protests heard by the Appraisal Review Board can appeal further by filing an arbitration, SOAH or filing a formal lawsuit. There were 552 arbitrations filed in 2024 and 3 SOAH applications filed. However, only 1 application qualified for a SOAH hearing. A total of 345 lawsuits were filed in 2024 against the Galveston Central Appraisal District.

### **COMPTROLLER PTAD STUDIES**

In accordance with the Texas Property Tax Code, Section 5.10 and 5.102, the Comptroller's Property Tax Assistance Division (PTAD) shall conduct two studies of the appraisal district with alternative cycles. The School District Property Value Study (SDPVS) is conducted for one year and the following year, a Methods & Assistance Program (MAP) Review is completed.

The SDPVS determines the degree of uniformity and the median level of appraisal for each appraisal district. It also determines the taxable value of property for each school district for school funding purposes. In conducting the study, the Comptroller applies appropriate standard statistical analysis techniques to data collected as required by Section 403.302, Government Code. A SDPVS was conducted for the 2023 Appraisal Year.

The MAP Review audits the appraisal district's governance, taxpayer assistance, operations and appraisal standards to determine compliance set forth by PTAD. While the auditing areas do not change from year to year, the specific questions, number of questions, documentation and scoring system may change each year. A total score of 100 will gain "MEETS ALL" determination on the MAP Review. The Galveston Central Appraisal District participated in the MAP Review for 2024 and achieved a "MEETS ALL" determination.

#### **RECOGNIZED ACHIEVEMENTS**

- Houston Chronicle Top Workplaces for 2024

#### **FURTHER INFORMATION**

For further information describing increased efficiencies in the operations achievement of higher degrees of professionalism, and a complete listing of the standards and policies adopted in the valuation and administrative process, please refer to the Galveston CAD 2024-2025 Reappraisal Plan and the 2024 Mass Appraisal Report.

GALVESTON COUNTY

## 2024 CERTIFIED TOTALS

As of Supplement 6

Property Count: 205,682

GGA - GALVESTON COUNTY

Grand Totals

12/19/2024

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Land		Value			
Homesite:		5,458,882,350			
Non Homesite:		9,144,820,269			
Ag Market:		889,299,533			
Timber Market:		0	Total Land	(+)	15,493,002,152
Improvement		Value			
Homesite:		27,840,221,281			
Non Homesite:		28,076,850,198	Total Improvements	(+)	55,917,071,479
Non Real		Count	Value		
Personal Property:		14,953	4,217,292,923		
Mineral Property:		778	30,107,624		
Autos:		0	0	Total Non Real	(+)
				Market Value	=
					4,247,400,547
					75,657,474,178
Ag		Non Exempt	Exempt		
Total Productivity Market:		877,860,533	11,439,000		
Ag Use:		4,800,947	99,020	Productivity Loss	(-)
Timber Use:		0	0	Appraised Value	=
Productivity Loss:		873,059,586	11,339,980	Homestead Cap	(-)
				23,231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	16,746,946,177
				Net Taxable	=
					52,671,046,954

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	735,078,574	386,182,269	822,278.59	864,235.52	3,199	
DPS	39,797,557	28,563,707	43,385.76	46,878.49	147	
OV65	9,420,062,943	5,698,857,166	14,516,176.26	15,010,735.45	28,741	
Total	10,194,939,074	6,113,603,142	15,381,840.61	15,921,849.46	32,087	Freeze Taxable
Tax Rate	0.3334600					(-)
						6,113,603,142
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	871,640	592,819	577,548	15,271	2	
DPS	189,260	170,334	0	170,334	1	
OV65	39,853,230	25,628,745	20,323,662	5,305,083	98	
Total	40,914,130	26,391,898	20,901,210	5,490,688	101	Transfer Adjustment
						(-)
						5,490,688
						Freeze Adjusted Taxable
						=
						46,551,953,124

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

170,613,983.50 = 46,551,953,124 \* (0.3334600 / 100) + 15,381,840.61

Certified Estimate of Market Value: 75,656,088,512  
 Certified Estimate of Taxable Value: 52,669,964,348

GALVESTON COUNTY

**2024 CERTIFIED TOTALS**

As of Supplement 6

Property Count: 205,682

GGA - GALVESTON COUNTY

Grand Totals

12/19/2024

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Tif Zone Code	Tax Increment Loss
T02	468,199,337
T03	255,273,659
T04	162,582,445
T06	98,469,264
T07	172,207,140
T08	80,939,805
T09	435,612,576
T10	459,393,206
T11	701,168,165
T12	226,179,015
T13	26,043,310
T15	9,719,504
T16	20,888,969
T17	7,592,430
T18	31,693,551
T19	0
T90	12,530,256
Tax Increment Finance Value:	3,168,492,632
Tax Increment Finance Levy:	10,565,655.53

Property Count: 205,682

GGA - GALVESTON COUNTY

Grand Totals

12/19/2024

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## Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	544,664,340	0	544,664,340
CHODO (Partial)	7	21,668,276	0	21,668,276
DP	3,355	185,088,233	0	185,088,233
DPS	151	0	0	0
DSTR	96	18,210,804	0	18,210,804
DV1	554	0	4,672,080	4,672,080
DV1S	14	0	70,000	70,000
DV2	356	0	3,308,250	3,308,250
DV2S	11	0	82,500	82,500
DV3	506	0	5,384,000	5,384,000
DV3S	17	0	170,000	170,000
DV4	1,020	0	11,954,986	11,954,986
DV4S	59	0	702,000	702,000
DVCH	1	0	449,127	449,127
DVHS	2,010	0	713,960,148	713,960,148
DVHSS	117	0	35,139,083	35,139,083
EX	1	0	185,260	185,260
EX-XA	1	0	580,560	580,560
EX-XD	4	0	115,944	115,944
EX-XD (Prorated)	1	0	8,543	8,543
EX-XG	28	0	11,127,820	11,127,820
EX-XJ	3	0	6,703,600	6,703,600
EX-XL	3	0	483,116	483,116
EX-XU	2	0	195,930	195,930
EX-XV	8,610	0	7,191,811,089	7,191,811,089
EX-XV (Prorated)	97	0	29,917,594	29,917,594
EX366	1,245	0	1,314,188	1,314,188
FR	3	104,921,063	0	104,921,063
FRSS	3	0	1,044,802	1,044,802
HS	86,533	5,709,720,621	0	5,709,720,621
MASSS	3	0	1,250,979	1,250,979
OV65	31,103	1,785,874,402	0	1,785,874,402
OV65S	216	12,059,388	0	12,059,388
PC	28	340,764,071	0	340,764,071
SO	62	3,343,380	0	3,343,380
<b>Totals</b>		<b>8,726,314,578</b>	<b>8,020,631,599</b>	<b>16,746,946,177</b>

## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	127,226	41,538.2801	\$865,210,030	\$48,190,324,626	\$35,781,318,700
B MULTIFAMILY RESIDENCE	1,893	1,310.8510	\$90,579,880	\$2,759,659,423	\$2,622,968,558
C1 VACANT LOTS AND LAND TRACTS	32,742	19,687.4180	\$0	\$2,050,442,869	\$1,552,320,756
D1 QUALIFIED OPEN-SPACE LAND	2,691	71,988.9165	\$0	\$877,860,533	\$4,794,542
D2 IMPROVEMENTS ON QUALIFIED OP	9		\$0	\$255,290	\$255,290
E RURAL LAND, NON QUALIFIED OPE	6,305	45,400.7488	\$9,076,210	\$950,194,705	\$690,973,121
F1 COMMERCIAL REAL PROPERTY	6,453	8,641.1749	\$122,374,310	\$6,156,864,499	\$5,853,409,423
F2 INDUSTRIAL AND MANUFACTURIN	199	2,168.0629	\$0	\$3,253,770,360	\$2,363,470,262
G1 OIL AND GAS	689		\$0	\$25,922,767	\$23,119,136
J1 WATER SYSTEMS	3	20.0480	\$0	\$106,050	\$106,050
J2 GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$75,601,320	\$75,218,938
J3 ELECTRIC COMPANY (INCLUDING C	198	755.9963	\$0	\$553,746,000	\$553,603,610
J4 TELEPHONE COMPANY (INCLUDI	104	13.4325	\$0	\$40,064,510	\$39,826,163
J5 RAILROAD	80	202.4527	\$0	\$120,191,433	\$120,188,369
J6 PIPELAND COMPANY	959	5.5730	\$0	\$199,604,620	\$199,591,964
J7 CABLE TELEVISION COMPANY	113		\$0	\$74,587,860	\$74,587,860
L1 COMMERCIAL PERSONAL PROPE	11,472		\$282,090	\$1,429,137,266	\$1,318,175,789
L2 INDUSTRIAL AND MANUFACTURIN	725		\$0	\$1,152,888,534	\$1,150,787,051
M1 TANGIBLE OTHER PERSONAL, MOB	4,195		\$8,545,290	\$88,986,344	\$60,382,543
M2 TANGIBLE OTHER PERSONAL, OTH	16		\$0	\$4,317,870	\$4,317,870
O RESIDENTIAL INVENTORY	1,988	528.3654	\$930,430	\$92,442,483	\$84,670,550
S SPECIAL INVENTORY TAX	194		\$0	\$90,373,560	\$90,373,560
X TOTALLY EXEMPT PROPERTY	10,002	765,301.5148	\$85,665,450	\$7,462,115,413	\$0
<b>Totals</b>	<b>957,573.4613</b>		<b>\$1,182,663,690</b>	<b>\$75,649,458,335</b>	<b>\$52,664,460,105</b>

## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	11	2.1916	\$156,950	\$4,422,210	\$3,713,038
C1 VACANT LOTS AND LAND TRACTS	2	3.2518	\$0	\$298,744	\$247,572
E RURAL LAND, NON QUALIFIED OPE	1	4.5000	\$553,090	\$732,910	\$586,328
F1 COMMERCIAL REAL PROPERTY	2	1.9260	\$0	\$1,734,880	\$1,381,774
G1 OIL AND GAS	4		\$0	\$827,099	\$658,136
<b>Totals</b>	<b>11.8694</b>		<b>\$710,040</b>	<b>\$8,015,843</b>	<b>\$6,586,848</b>

## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	127,237	41,540.4717	\$865,366,980	\$48,194,746,836	\$35,785,031,738
B MULTIFAMILY RESIDENCE	1,893	1,310.8510	\$90,579,880	\$2,759,659,423	\$2,622,968,558
C1 VACANT LOTS AND LAND TRACTS	32,744	19,690.6698	\$0	\$2,050,741,613	\$1,552,568,328
D1 QUALIFIED OPEN-SPACE LAND	2,691	71,988.9165	\$0	\$877,860,533	\$4,794,542
D2 IMPROVEMENTS ON QUALIFIED OP	9		\$0	\$255,290	\$255,290
E RURAL LAND, NON QUALIFIED OPE	6,306	45,405.2488	\$9,629,300	\$950,927,615	\$691,559,449
F1 COMMERCIAL REAL PROPERTY	6,455	8,643.1009	\$122,374,310	\$6,158,599,379	\$5,854,791,197
F2 INDUSTRIAL AND MANUFACTURIN	199	2,168.0629	\$0	\$3,253,770,360	\$2,363,470,262
G1 OIL AND GAS	693		\$0	\$26,749,866	\$23,777,272
J1 WATER SYSTEMS	3	20.0480	\$0	\$106,050	\$106,050
J2 GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$75,601,320	\$75,218,938
J3 ELECTRIC COMPANY (INCLUDING C	198	755.9963	\$0	\$553,746,000	\$553,603,610
J4 TELEPHONE COMPANY (INCLUDI	104	13.4325	\$0	\$40,064,510	\$39,826,163
J5 RAILROAD	80	202.4527	\$0	\$120,191,433	\$120,188,369
J6 PIPELAND COMPANY	959	5.5730	\$0	\$199,604,620	\$199,591,964
J7 CABLE TELEVISION COMPANY	113		\$0	\$74,587,860	\$74,587,860
L1 COMMERCIAL PERSONAL PROPE	11,472		\$282,080	\$1,429,137,266	\$1,318,175,789
L2 INDUSTRIAL AND MANUFACTURIN	725		\$0	\$1,152,888,534	\$1,150,787,051
M1 TANGIBLE OTHER PERSONAL, MOB	4,195		\$8,545,290	\$88,986,344	\$60,382,543
M2 TANGIBLE OTHER PERSONAL, OTH	16		\$0	\$4,317,870	\$4,317,870
O RESIDENTIAL INVENTORY	1,988	528.3654	\$930,430	\$92,442,483	\$84,670,550
S SPECIAL INVENTORY TAX	194		\$0	\$90,373,560	\$90,373,560
X TOTALLY EXEMPT PROPERTY	10,002	765,301.5148	\$85,665,450	\$7,462,115,413	\$0
	Totals	957,585.3307	\$1,183,373,730	\$75,657,474,178	\$52,671,046,953

## CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	14	1.8207	\$0	\$2,073,561	\$1,851,401
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	120,509	39,267.7935	\$863,142,890	\$46,292,408,425
A2	REAL, RESIDENTIAL, MOBILE HOME	2,730	2,152.1256	\$1,546,830	\$236,377,437
A3	REAL, RESIDENTIAL, CONDOMINIUM	5,127	116.2403	\$502,950	\$1,659,237,498
A9	PARSONAGES	3	0.3000	\$17,360	\$227,705
B		9	35.4181	\$0	\$39,810,851
B1	APARTMENTS	512	1,080.6862	\$90,398,960	\$2,293,859,512
B2	DUPLEXES	1,383	194.7467	\$180,920	\$425,989,060
C1	VACANT LOT	32,742	19,687.4180	\$0	\$2,050,442,869
D1	QUALIFIED AG LAND	2,710	69,483.8926	\$0	\$842,237,631
D2	IMPROVEMENTS ON QUALIFIED AG L	9		\$0	\$255,290
D3	D3	21	2,560.4084	\$0	\$41,032,670
D5	D5	4	3.9471	\$0	\$230,891
E		10	60.0056	\$0	\$1,096,567
E1	FARM OR RANCH IMPROVEMENT	6,252	45,281.4116	\$9,076,210	\$943,457,479
F1	COMMERCIAL REAL PROPERTY	6,447	8,637.0659	\$122,374,310	\$6,156,767,769
F2	INDUSTRIAL REAL PROPERTY	199	2,168.0629	\$0	\$3,253,770,360
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	\$0	\$57,150
G1	OIL AND GAS	689		\$0	\$25,922,767
J1	WATER SYSTEMS	3	20.0480	\$0	\$106,050
J2	GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$75,601,320
J3	ELECTRIC COMPANY	198	755.9963	\$0	\$553,746,000
J4	TELEPHONE COMPANY	104	13.4325	\$0	\$40,064,510
J5	RAILROAD	80	202.4527	\$0	\$120,191,433
J6	PIPELINE COMPANY	959	5.5730	\$0	\$199,604,620
J7	CABLE TELEVISION COMPANY	113		\$0	\$74,587,860
L1	COMMERCIAL PERSONAL PROPER	11,472		\$282,090	\$1,429,137,266
L2	INDUSTRIAL PERSONAL PROPERTY	725		\$0	\$1,152,888,534
M1	MOBILE HOMES	4,169		\$8,545,290	\$88,523,657
M2	TANGIBLE OTHER PERSONAL OTHE	16		\$0	\$4,317,870
M3	Converted code M3	19		\$0	\$411,628
M4	M4	8		\$0	\$51,059
O1	RESIDENTIAL INVENTORY VACANT L	1,965	524.2382	\$0	\$90,715,948
O2	RESIDENTIAL INVENTORY IMPROVE	23	4.1272	\$930,430	\$1,726,535
S	SPECIAL INVENTORY	194		\$0	\$90,373,560
X		10,002	765,301.5148	\$85,665,450	\$7,462,115,413
XV	COMMERCIAL REAL EXEMPT	5	4.0498	\$0	\$39,580
	Totals	957,573.4613	\$1,182,663,690	\$75,649,458,335	\$52,664,460,105

GALVESTON COUNTY

**2024 CERTIFIED TOTALS**

As of Supplement 6

Property Count: 20

GGA - GALVESTON COUNTY  
Under ARB Review Totals

12/19/2024 5:28:41PM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A1 REAL, RESIDENTIAL, SINGLE-FAMILY	9	2.1339	\$156,950	\$3,872,210	\$3,231,891
A3 REAL, RESIDENTIAL, CONDOMINIUM	2	0.0577	\$0	\$550,000	\$481,147
C1 VACANT LOT	2	3.2518	\$0	\$298,744	\$247,572
E1 FARM OR RANCH IMPROVEMENT	1	4.5000	\$553,090	\$732,910	\$586,328
F1 COMMERCIAL REAL PROPERTY	2	1.9260	\$0	\$1,734,880	\$1,381,774
G1 OIL AND GAS	4		\$0	\$827,099	\$658,136
<b>Totals</b>	<b>11,8694</b>		<b>\$710,040</b>	<b>\$8,015,843</b>	<b>\$6,586,848</b>

## CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	14	1.8207	\$0	\$2,073,561	\$1,851,401
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	120,518	39,269.9274	\$863,299,840	\$46,296,280,635
A2	REAL, RESIDENTIAL, MOBILE HOME	2,730	2,152.1256	\$1,546,830	\$236,377,437
A3	REAL, RESIDENTIAL, CONDOMINIUM	5,129	116.2980	\$502,950	\$1,659,787,498
A9	PARSONAGES	3	0.3000	\$17,360	\$227,705
B		9	35.4181	\$0	\$39,810,851
B1	APARTMENTS	512	1,080.6862	\$90,398,960	\$2,293,859,512
B2	DUPLEXES	1,383	194.7467	\$180,920	\$425,989,060
C1	VACANT LOT	32,744	19,690.6698	\$0	\$2,050,741,613
D1	QUALIFIED AG LAND	2,710	69,483.8926	\$0	\$842,237,631
D2	IMPROVEMENTS ON QUALIFIED AG L	9		\$0	\$255,290
D3	D3	21	2,560.4084	\$0	\$41,032,670
D5	D5	4	3.9471	\$0	\$230,891
E		10	60.0056	\$0	\$1,096,567
E1	FARM OR RANCH IMPROVEMENT	6,253	45,285.9116	\$9,629,300	\$944,190,389
F1	COMMERCIAL REAL PROPERTY	6,449	8,638.9919	\$122,374,310	\$6,158,502,649
F2	INDUSTRIAL REAL PROPERTY	199	2,168.0629	\$0	\$3,253,770,360
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	\$0	\$57,150
G1	OIL AND GAS	693		\$0	\$26,749,866
J1	WATER SYSTEMS	3	20.0480	\$0	\$106,050
J2	GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$75,601,320
J3	ELECTRIC COMPANY	198	755.9963	\$0	\$553,746,000
J4	TELEPHONE COMPANY	104	13.4325	\$0	\$40,064,510
J5	RAILROAD	80	202.4527	\$0	\$120,191,433
J6	PIPELINE COMPANY	959	5.5730	\$0	\$199,604,620
J7	CABLE TELEVISION COMPANY	113		\$0	\$74,587,860
L1	COMMERCIAL PERSONAL PROPER	11,472		\$282,090	\$1,429,137,266
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M1	MOBILE HOMES	4,169		\$8,545,290	\$88,523,657
M2	TANGIBLE OTHER PERSONAL OTHE	16		\$0	\$4,317,870
M3	Converted code M3	19		\$0	\$411,628
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O1	RESIDENTIAL INVENTORY VACANT L	1,965	524.2382	\$0	\$90,715,948
O2	RESIDENTIAL INVENTORY IMPROVE	23	4.1272	\$930,430	\$1,726,535
S	SPECIAL INVENTORY	194		\$0	\$90,373,560
X		10,002	765,301.5148	\$85,665,450	\$7,462,115,413
XV	COMMERCIAL REAL EXEMPT	5	4.0498	\$0	\$39,580
	Totals	957,585.3307	\$1,183,373,730	\$75,657,474,178	\$52,671,046,953

GALVESTON COUNTY

## 2024 CERTIFIED TOTALS

As of Supplement 6

Property Count: 205,682

GGA - GALVESTON COUNTY  
Effective Rate Assumption

12/19/2024 5:28:41PM

## New Value

TOTAL NEW VALUE MARKET:	\$1,183,373,730
TOTAL NEW VALUE TAXABLE:	\$960,849,050

## New Exemptions

Exemption	Description	Count	2023 Market Value	\$0
EX-XD	11.181 Improving property for housing with vol	1	2023 Market Value	\$0
EX-XG	11.184 Primarily performing charitable functio	2	2023 Market Value	\$884,000
EX-XJ	11.21 Private schools	1	2023 Market Value	\$6,516,540
EX-XV	Other Exemptions (including public property, r	118	2023 Market Value	\$44,997,472
EX366	HB366 Exempt	253	2023 Market Value	\$519,410
ABSOLUTE EXEMPTIONS VALUE LOSS				\$52,917,422

Exemption	Description	Count	Exemption Amount
DP	Disability	55	\$2,899,796
DPS	DISABLED Surviving Spouse	3	\$0
DV1	Disabled Veterans 10% - 29%	57	\$432,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	40	\$357,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	95	\$1,002,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	234	\$2,771,790
DV4S	Disabled Veterans Surviving Spouse 70% - 100	8	\$96,000
DVHS	Disabled Veteran Homestead	219	\$48,126,564
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	\$861,820
HS	Homestead	3,147	\$202,437,536
OV65	Over 65	2,216	\$126,974,310
OV65S	OV65 Surviving Spouse	2	\$120,000
PARTIAL EXEMPTIONS VALUE LOSS			\$386,111,316
NEW EXEMPTIONS VALUE LOSS			\$439,028,738

## Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
		TOTAL EXEMPTIONS VALUE LOSS	\$439,028,738

## New Ag / Timber Exemptions

2023 Market Value	\$3,862,483	Count: 22
2024 Ag/Timber Use	\$18,850	
NEW AG / TIMBER VALUE LOSS		\$3,843,633

## New Annexations

## New Deannexations

GALVESTON COUNTY

**2024 CERTIFIED TOTALS**

As of Supplement 6

**GGA - GALVESTON COUNTY**  
**Average Homestead Value**

**Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
85,232	\$388,878 Category A Only	\$111,109	\$277,769

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
84,672	\$389,349	\$111,119	\$278,230

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
20	\$8,015,843.00	\$5,504,242