



2025 ANNUAL REPORT

Mission Statement

Our mission is to prioritize the needs and interests of our community by delivering exceptional property owner assistance in every aspect of property appraisal. We are dedicated to providing fair, accurate, and transparent property assessments that reflect true market value, ensuring every property owner feels valued and informed throughout the appraisal process. We believe our role goes beyond simply assessing property value. We are committed to fostering strong relationships with our community members. We actively listen to your concerns, answer questions, and provide clear information to help navigate the appraisal process with confidence. Our knowledgeable and approachable staff are here to assist you to make sure you have access to the resources and support you need.

By embracing innovation and utilizing the latest technology, we strive to enhance our appraisal process and make information readily available to our property owners. The Galveston Central Appraisal District is dedicated to building trust and promoting equity. Every interaction reflects our commitment to serving the best interests of the citizens of Galveston County. Your satisfaction is our priority, and together, we will contribute to a thriving community.

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. In accordance with Senate Bill 2, three additional members were added and elected by voters effective May 4, 2024.

The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the Galveston Central Appraisal District. The 2025 Board of Directors is listed below:

TITLE	MEMBER
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

In addition to appointing the Chief Appraiser, the Board of Directors adopts the proposed annual budget for the District, approves contracts and adopts the biennial reappraisal plan.

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 1st 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 1st. 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 1st 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 1st.

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 1st marks the beginning of the property appraisal process.

- The use of the property as of January 1st
- Market conditions

- Owner of the property as of January 1st
- Determination of taxability of the property
- Value of the property
- Exemption qualifications
- Responsible party for paying taxes

Between January 1st and April 30th, 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 1st, 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 31st of the following year to pay their property taxes. On February 1st, 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

- HB9 – raised the business personal property tax exemption from \$2,500 to \$125,000
- SB4 – raised the general homestead exemption for school taxes from \$100,000 to \$140,000
- SB23 – raised the aged 65+/disabled exemption from \$10,000 to \$60,000

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/Ag. The District's Appraisers are subject to the 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 15th 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 2025, there are 62 employees to maintain approximately 211,594 total parcels. The total appraised market value of the properties at certification was \$78,356,246,760.

2025 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 – 31,963
 - Commercial – 1,726
 - Land – 3,534
- Dickinson ISD
 - Residential – 24,586
 - Commercial – 1,117
 - Land – 8,467
- Friendswood ISD
 - Residential – 10,302
 - Commercial - 351
 - Land - 994
- Galveston ISD
 - Residential – 29,981
 - Commercial – 1,938
 - Land – 11,996
- High Island ISD
 - Residential - 704
 - Commercial - 54
 - Land – 2,730
- Hitchcock ISD
 - Residential - 4,984
 - Commercial - 234
 - Land – 3,564
- Santa Fe ISD
 - Residential – 10,159
 - Commercial - 407
 - Land – 4,876
- Texas City ISD
 - Residential – 19,144
 - Commercial – 1,229
 - Land – 4,972

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. Other exemptions include pollution control exemptions, abatements, foreign trade zones and CHDO. The values associated with the exemptions may be found in the 2025 Certified -Exemption Breakdown-Grand Totals Report included at the end of this report.

The 2025 Galveston County Tax Rates can be found at: <https://galvestoncad.org/taxing-units/>

Residential Homestead	87,278
Over 65	32,407
Disabled Person	3,455
Partial Disabled Veteran	1,447
Total Disabled Veteran	3,567
Pollution Control	37
Abatements	2
Community Housing Development Organization (CHDOs)	5

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 1st 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.

2025 GALVESTON CAD APPEAL DATA

In 2025, there were 74,764 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. As of November 5, 2025, there were 253 arbitrations filed and 2 SOAH applications filed. However, only 1 application qualified for a SOAH hearing. A total of 118 lawsuits were filed in 2025 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 2025 Appraisal Year, and the results are not published until 2026.

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 & 2025

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 2025-2026 Reappraisal Plan and the 2025 Mass Appraisal Report.

Property Count: 211,594

GGA - GALVESTON COUNTY

Grand Totals

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Land	Value			
Homesite:	6,445,504,840			
Non Homesite:	10,445,453,333			
Ag Market:	980,096,193			
Timber Market:	0	Total Land	(+)	17,871,054,366

Improvement	Value			
Homesite:	27,533,460,450			
Non Homesite:	28,302,791,253	Total Improvements	(+)	55,836,251,703

Non Real	Count	Value			
Personal Property:	17,273	4,606,160,770			
Mineral Property:	2,258	42,779,921			
Autos:	0	0	Total Non Real	(+)	4,648,940,691
			Market Value	=	78,356,246,760

Ag	Non Exempt	Exempt			
Total Productivity Market:	970,627,040	9,469,153			
Ag Use:	5,740,994	135,263	Productivity Loss	(-)	964,886,046
Timber Use:	0	0	Appraised Value	=	77,391,360,714
Productivity Loss:	964,886,046	9,333,890	Homestead Cap	(-)	2,877,630,589
			23,231 Cap	(-)	1,838,679,792
			Assessed Value	=	72,675,050,333
			Total Exemptions Amount (Breakdown on Next Page)	(-)	17,223,767,058
			Net Taxable	=	55,451,283,275

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	731,736,212	392,255,698	768,040.17	811,282.09	3,012	
DPS	47,468,652	34,783,078	49,472.26	52,770.78	164	
OV65	9,433,844,377	5,781,166,749	13,783,661.71	14,319,872.28	27,350	
Total	10,213,049,241	6,208,205,525	14,601,174.14	15,183,925.15	30,526	Freeze Taxable
Tax Rate	0.3226600					(-)
						6,208,205,525

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	2,612,162	1,652,588	1,033,612	618,976	8	
OV65	39,203,665	24,926,412	17,710,583	7,215,829	100	
Total	41,815,827	26,579,000	18,744,195	7,834,805	108	Transfer Adjustment
						(-)
						7,834,805
				Freeze Adjusted Taxable		=
						49,235,242,945

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 173,463,609.03 = 49,235,242,945 * (0.3226600 / 100) + 14,601,174.14

Certified Estimate of Market Value: 77,676,016,487
 Certified Estimate of Taxable Value: 55,073,646,352

Property Count: 211,594

GGA - GALVESTON COUNTY

Grand Totals

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Tif Zone Code	Tax Increment Loss
T02	465,138,216
T03	259,051,661
T04	158,204,717
T06	106,763,756
T07	171,924,872
T08	91,062,372
T09	485,554,187
T10	468,725,993
T11	816,014,643
T12	195,637,164
T13	26,043,310
T15	10,614,496
T16	20,817,920
T17	8,915,108
T18	30,148,764
T19	7,926,834
T90	22,630,952
Tax Increment Finance Value:	3,335,174,965
Tax Increment Finance Levy:	10,761,275.54

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	279,101,220	0	279,101,220
CHODO (Partial)	5	17,734,980	0	17,734,980
DP	3,287	182,266,534	0	182,266,534
DPS	168	0	0	0
DV1	536	0	4,533,080	4,533,080
DV1S	16	0	80,000	80,000
DV2	362	0	3,356,250	3,356,250
DV2S	10	0	75,000	75,000
DV3	506	0	5,387,000	5,387,000
DV3S	17	0	170,000	170,000
DV4	1,153	0	13,549,168	13,549,168
DV4S	63	0	750,000	750,000
DVCH	1	0	442,845	442,845
DVHS	2,224	0	845,470,735	845,470,735
DVHSS	124	0	38,249,470	38,249,470
EX	1	0	185,260	185,260
EX-XA	1	0	627,270	627,270
EX-XD	1	0	35,520	35,520
EX-XD (Prorated)	1	0	37	37
EX-XG	28	0	12,306,713	12,306,713
EX-XJ	4	0	8,707,010	8,707,010
EX-XL	1	0	12,500	12,500
EX-XU	2	0	195,780	195,780
EX-XV	8,742	0	7,059,977,765	7,059,977,765
EX-XV (Prorated)	57	0	40,010,132	40,010,132
EX366	1,350	0	1,467,078	1,467,078
FR	1	98,521,070	0	98,521,070
FRSS	4	0	1,745,005	1,745,005
HS	87,278	6,024,750,784	0	6,024,750,784
LVE	233	127,953,840	0	127,953,840
MASSS	3	0	1,231,413	1,231,413
OV65	32,199	1,851,460,560	0	1,851,460,560
OV65S	208	11,589,672	0	11,589,672
PC	37	588,424,497	0	588,424,497
SO	63	3,398,870	0	3,398,870
Totals		9,185,202,027	8,038,565,031	17,223,767,058

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	7,797	2,539.1367	\$51,403,927	\$2,823,481,666	\$2,139,318,113
B MULTIFAMILY RESIDENCE	176	23.9198	\$353,710	\$97,528,030	\$76,168,047
C1 VACANT LOTS AND LAND TRACTS	1,655	1,024.4229	\$0	\$193,570,403	\$131,249,500
D1 QUALIFIED OPEN-SPACE LAND	112	2,749.2266	\$0	\$46,047,831	\$233,380
D2 IMPROVEMENTS ON QUALIFIED OP	1		\$17,410	\$17,410	\$17,410
E RURAL LAND, NON QUALIFIED OPE	412	2,495.1251	\$1,719,220	\$98,160,569	\$68,318,637
F1 COMMERCIAL REAL PROPERTY	322	382.8326	\$602,090	\$271,037,053	\$206,736,375
F2 INDUSTRIAL AND MANUFACTURIN	1	112.1940	\$0	\$899,820	\$899,820
L1 COMMERCIAL PERSONAL PROPE	190		\$0	\$76,556,180	\$76,556,180
M1 TANGIBLE OTHER PERSONAL, MOB	122		\$198,850	\$5,604,440	\$3,210,182
O RESIDENTIAL INVENTORY	8	1.2012	\$1,625,220	\$1,831,363	\$1,602,338
S SPECIAL INVENTORY TAX	1		\$0	\$430	\$430
X TOTALLY EXEMPT PROPERTY	9	14.8295	\$0	\$4,777,480	\$0
Totals	9,342.8884		\$55,920,427	\$3,619,512,675	\$2,704,310,412

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	129,370	41,991.2209	\$978,321,520	\$49,410,538,478	\$37,456,307,176
B	MULTIFAMILY RESIDENCE	1,896	1,342.5652	\$24,023,740	\$2,670,906,109	\$2,560,157,484
C1	VACANT LOTS AND LAND TRACTS	31,822	19,811.9439	\$35,440	\$2,308,506,255	\$1,665,047,139
D1	QUALIFIED OPEN-SPACE LAND	2,648	70,507.4685	\$0	\$970,627,040	\$5,723,681
D2	IMPROVEMENTS ON QUALIFIED OP	55		\$758,460	\$1,281,669	\$1,276,290
E	RURAL LAND, NON-QUALIFIED OPE	6,572	46,217.9910	\$19,357,870	\$1,159,130,108	\$834,995,388
F1	COMMERCIAL REAL PROPERTY	6,523	8,945.6036	\$92,089,523	\$6,419,306,586	\$6,036,942,765
F2	INDUSTRIAL AND MANUFACTURIN	220	2,118.1367	\$0	\$3,170,212,300	\$2,557,518,085
G1	OIL AND GAS	2,177		\$0	\$39,714,978	\$31,299,896
J1	WATER SYSTEMS	3	20.0480	\$0	\$106,050	\$106,050
J2	GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$82,868,490	\$82,497,975
J3	ELECTRIC COMPANY (INCLUDING C	198	755.9963	\$0	\$605,464,120	\$605,104,481
J4	TELEPHONE COMPANY (INCLUDI	87	12.5143	\$0	\$37,354,500	\$37,172,841
J5	RAILROAD	80	202.4527	\$0	\$122,556,864	\$122,554,035
J6	PIPELAND COMPANY	972	5.5730	\$0	\$191,581,814	\$191,566,625
J7	CABLE TELEVISION COMPANY	110		\$0	\$79,372,650	\$79,372,650
L1	COMMERCIAL PERSONAL PROPE	13,555		\$3,194,280	\$1,566,076,780	\$1,459,416,863
L2	INDUSTRIAL AND MANUFACTURIN	663		\$0	\$1,603,597,762	\$1,350,092,605
M1	TANGIBLE OTHER PERSONAL, MOB	4,331		\$11,103,380	\$118,770,319	\$74,958,776
O	RESIDENTIAL INVENTORY	2,455	350.1777	\$156,500,616	\$229,461,560	\$210,735,380
S	SPECIAL INVENTORY TAX	175		\$0	\$88,437,090	\$88,437,090
X	TOTALLY EXEMPT PROPERTY	10,426	765,529.9483	\$115,081,557	\$7,480,375,238	\$0
	Totals	957,822.2665		\$1,400,466,386	\$78,356,246,760	\$55,451,283,275

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	12	5.7031	\$0	\$1,457,091	\$1,124,822
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	115,024	37,224.6583	\$921,725,013	\$44,806,300,738	\$33,814,049,380
A2 REAL, RESIDENTIAL, MOBILE HOME	2,739	2,108.2818	\$2,612,590	\$267,984,302	\$136,801,494
A3 REAL, RESIDENTIAL, CONDOMINIUM	4,815	113.4410	\$2,579,990	\$1,511,304,681	\$1,365,006,166
A9 PARSONAGES	1		\$0	\$10,000	\$7,202
B	8	38.3930	\$0	\$40,335,344	\$40,335,344
B1 APARTMENTS	498	1,103.2909	\$22,687,430	\$2,160,768,852	\$2,130,467,544
B2 DUPLEXES	1,221	176.9615	\$982,600	\$372,273,883	\$313,186,549
C1 VACANT LOT	30,167	18,787.5210	\$35,440	\$2,114,935,852	\$1,533,797,639
D1 QUALIFIED AG LAND	2,550	67,814.9836	\$0	\$925,209,242	\$6,120,334
D2 IMPROVEMENTS ON QUALIFIED AG L	54		\$741,050	\$1,264,259	\$1,258,880
E	2	70.4998	\$0	\$848,519	\$848,519
E1 FARM OR RANCH IMPROVEMENT	6,146	43,595.6244	\$17,638,650	\$1,059,490,987	\$765,198,199
F1 COMMERCIAL REAL PROPERTY	6,197	8,559.2033	\$91,487,433	\$6,148,191,033	\$5,830,130,007
F2 INDUSTRIAL REAL PROPERTY	219	2,005.9427	\$0	\$3,169,312,480	\$2,556,618,265
F9 COMMERCIAL REAL PROPERTY EX	1	0.0592	\$0	\$57,150	\$55,033
G1 OIL AND GAS	2,177		\$0	\$39,714,978	\$31,299,896
J1 WATER SYSTEMS	3	20.0480	\$0	\$106,050	\$106,050
J2 GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$82,868,490	\$82,497,975
J3 ELECTRIC COMPANY	198	755.9963	\$0	\$605,464,120	\$605,104,481
J4 TELEPHONE COMPANY	87	12.5143	\$0	\$37,354,500	\$37,172,841
J5 RAILROAD	.80	202.4527	\$0	\$122,556,864	\$122,554,035
J6 PIPELINE COMPANY	972	5.5730	\$0	\$191,581,814	\$191,566,625
J7 CABLE TELEVISION COMPANY	110		\$0	\$79,372,650	\$79,372,650
L1 COMMERCIAL PERSONAL PROPER	13,365		\$3,194,280	\$1,489,520,600	\$1,382,860,683
L2 INDUSTRIAL PERSONAL PROPERTY	663		\$0	\$1,603,597,762	\$1,350,092,605
M1 MOBILE HOMES	4,206		\$10,904,530	\$113,129,965	\$71,719,540
M3 Converted code M3	3		\$0	\$35,914	\$29,054
O1 RESIDENTIAL INVENTORY VACANT L	1,821	239.5177	\$0	\$95,930,705	\$87,142,164
O2 RESIDENTIAL INVENTORY IMPROVE	628	109.4588	\$154,875,396	\$131,699,492	\$121,990,878
S SPECIAL INVENTORY	174		\$0	\$88,436,660	\$88,436,660
X	10,417	765,515.1188	\$115,081,557	\$7,475,597,758	\$0
XV COMMERCIAL REAL EXEMPT	3	3.5085	\$0	\$21,350	\$21,350
Totals	948,479.3781		\$1,344,545,959	\$74,736,734,085	\$52,746,972,864

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	7,378	2,416.6388	\$50,216,737	\$2,709,412,746	\$2,040,273,878
A2	REAL, RESIDENTIAL, MOBILE HOME	151	115.4733	\$507,540	\$18,146,170	\$10,334,493
A3	REAL, RESIDENTIAL, CONDOMINIUM	332	7.0246	\$679,650	\$95,922,750	\$88,709,742
B1	APARTMENTS	29	5.8509	\$0	\$49,369,440	\$38,093,672
B2	DUPLEXES	148	18.0689	\$353,710	\$48,158,590	\$38,074,375
C1	VACANT LOT	1,655	1,024.4229	\$0	\$193,570,403	\$131,249,500
D1	QUALIFIED AG LAND	112	2,749.2266	\$0	\$46,047,831	\$233,380
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$17,410	\$17,410	\$17,410
E1	FARM OR RANCH IMPROVEMENT	412	2,495.1251	\$1,719,220	\$98,160,569	\$68,318,637
F1	COMMERCIAL REAL PROPERTY	321	382.7045	\$602,090	\$271,017,523	\$206,716,845
F2	INDUSTRIAL REAL PROPERTY	1	112.1940	\$0	\$899,820	\$899,820
L1	COMMERCIAL PERSONAL PROPER	190		\$0	\$76,556,180	\$76,556,180
M1	MOBILE HOMES	120		\$198,850	\$5,561,050	\$3,166,792
M3	Converted code M3	2		\$0	\$43,390	\$43,390
O1	RESIDENTIAL INVENTORY VACANT L	1	0.1350	\$0	\$21,233	\$21,233
O2	RESIDENTIAL INVENTORY IMPROVE	7	1.0662	\$1,625,220	\$1,810,130	\$1,581,105
S	SPECIAL INVENTORY	1		\$0	\$430	\$430
X		9	14.8295	\$0	\$4,777,480	\$0
XV	COMMERCIAL REAL EXEMPT	1	0.1281	\$0	\$19,530	\$19,530
Totals		9,342.8884		\$55,920,427	\$3,619,512,675	\$2,704,310,412

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	12	5.7031	\$0	\$1,457,091	\$1,124,822
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	122,402	39,641.2971	\$971,941,750	\$47,515,713,484	\$35,854,323,258
A2 REAL, RESIDENTIAL, MOBILE HOME	2,890	2,223.7551	\$3,120,130	\$286,130,472	\$147,135,987
A3 REAL, RESIDENTIAL, CONDOMINIUM	5,147	120.4656	\$3,259,640	\$1,607,227,431	\$1,453,715,908
A9 PARSONAGES	1		\$0	\$10,000	\$7,202
B	8	38.3930	\$0	\$40,335,344	\$40,335,344
B1 APARTMENTS	527	1,109.1418	\$22,687,430	\$2,210,138,292	\$2,168,561,216
B2 DUPLEXES	1,369	195.0304	\$1,336,310	\$420,432,473	\$351,260,924
C1 VACANT LOT	31,822	19,811.9439	\$35,440	\$2,308,506,255	\$1,665,047,139
D1 QUALIFIED AG LAND	2,662	70,564.2102	\$0	\$971,257,073	\$6,353,714
D2 IMPROVEMENTS ON QUALIFIED AG L	55		\$758,460	\$1,281,669	\$1,276,290
E	2	70.4998	\$0	\$848,519	\$848,519
E1 FARM OR RANCH IMPROVEMENT	6,558	46,090.7495	\$19,357,870	\$1,157,651,556	\$833,516,836
F1 COMMERCIAL REAL PROPERTY	6,518	8,941.9078	\$92,089,523	\$6,419,208,556	\$6,036,846,852
F2 INDUSTRIAL REAL PROPERTY	220	2,118.1367	\$0	\$3,170,212,300	\$2,557,518,085
F9 COMMERCIAL REAL PROPERTY EX	1	0.0592	\$0	\$57,150	\$55,033
G1 OIL AND GAS	2,177		\$0	\$39,714,978	\$31,299,896
J1 WATER SYSTEMS	3	20.0480	\$0	\$106,050	\$106,050
J2 GAS DISTRIBUTION SYSTEM	21	10.6264	\$0	\$82,868,490	\$82,497,975
J3 ELECTRIC COMPANY	198	755.9963	\$0	\$605,464,120	\$605,104,481
J4 TELEPHONE COMPANY	87	12.5143	\$0	\$37,354,500	\$37,172,841
J5 RAILROAD	80	202.4527	\$0	\$122,556,864	\$122,554,035
J6 PIPELINE COMPANY	972	5.5730	\$0	\$191,581,814	\$191,566,625
J7 CABLE TELEVISION COMPANY	110		\$0	\$79,372,650	\$79,372,650
L1 COMMERCIAL PERSONAL PROPER	13,555		\$3,194,280	\$1,566,076,780	\$1,459,416,863
L2 INDUSTRIAL PERSONAL PROPERTY	663		\$0	\$1,603,597,762	\$1,350,092,605
M1 MOBILE HOMES	4,326		\$11,103,380	\$118,691,015	\$74,886,332
M3 Converted code M3	5		\$0	\$79,304	\$72,444
O1 RESIDENTIAL INVENTORY VACANT L	1,822	239.6527	\$0	\$95,951,938	\$87,163,397
O2 RESIDENTIAL INVENTORY IMPROVE	635	110.5250	\$156,500,616	\$133,509,622	\$123,571,983
S SPECIAL INVENTORY	175		\$0	\$88,437,090	\$88,437,090
X COMMERCIAL REAL EXEMPT	10,426	765,529.9483	\$115,081,557	\$7,480,375,238	\$0
XV COMMERCIAL REAL EXEMPT	4	3.6366	\$0	\$40,880	\$40,880
	Totals	957,822.2665	\$1,400,466,386	\$78,356,246,760	\$55,451,283,276

Property Count: 211,594

GGA - GALVESTON COUNTY

Effective Rate Assumption

11/19/2025 2:02:37PM

New Value

TOTAL NEW VALUE MARKET:	\$1,400,466,386
TOTAL NEW VALUE TAXABLE:	\$1,099,581,836

New Exemptions

Exemption	Description	Count	2024 Market Value	Exemption Amount
EX-XG	11.184 Primarily performing charitable function	1	\$8,400	\$8,400
EX-XJ	11.21 Private schools	1	\$0	\$0
EX-XV	Other Exemptions (including public property, r	99	\$74,664,553	\$74,664,553
EX366	HB366 Exempt	333	\$832,945	\$832,945
ABSOLUTE EXEMPTIONS VALUE LOSS				\$75,505,898

Exemption	Description	Count	Exemption Amount
DP	Disability	51	\$2,969,012
DPS	DISABLED Surviving Spouse	8	\$0
DV1	Disabled Veterans 10% - 29%	38	\$232,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	44	\$379,500
DV3	Disabled Veterans 50% - 69%	74	\$757,000
DV4	Disabled Veterans 70% - 100%	247	\$2,945,372
DV4S	Disabled Veterans Surviving Spouse 70% - 100	9	\$108,000
DVHS	Disabled Veteran Homestead	162	\$44,738,694
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	\$540,478
HS	Homestead	2,773	\$194,722,909
OV65	Over 65	2,254	\$130,826,287
OV65S	OV65 Surviving Spouse	1	\$60,000
PARTIAL EXEMPTIONS VALUE LOSS			
5,664			
NEW EXEMPTIONS VALUE LOSS			
\$453,790,150			

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			
\$453,790,150			

New Ag / Timber Exemptions

2024 Market Value	\$3,892,008	Count: 19
2025 Ag/Timber Use	\$25,960	
NEW AG / TIMBER VALUE LOSS	\$3,866,048	

New Annexations

Count	Market Value	Taxable Value
1	\$13,520	\$13,520

New Deannexations

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
85,858	\$393,733	\$103,042	\$290,691
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
85,268	\$394,052	\$102,934	\$291,118

GGA - GALVESTON COUNTY

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
85,858	\$343,470	\$81,579	\$261,891

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
85,268	\$343,630	\$81,567	\$262,063

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
10,645	\$3,619,512,675	\$2,326,660,593

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value