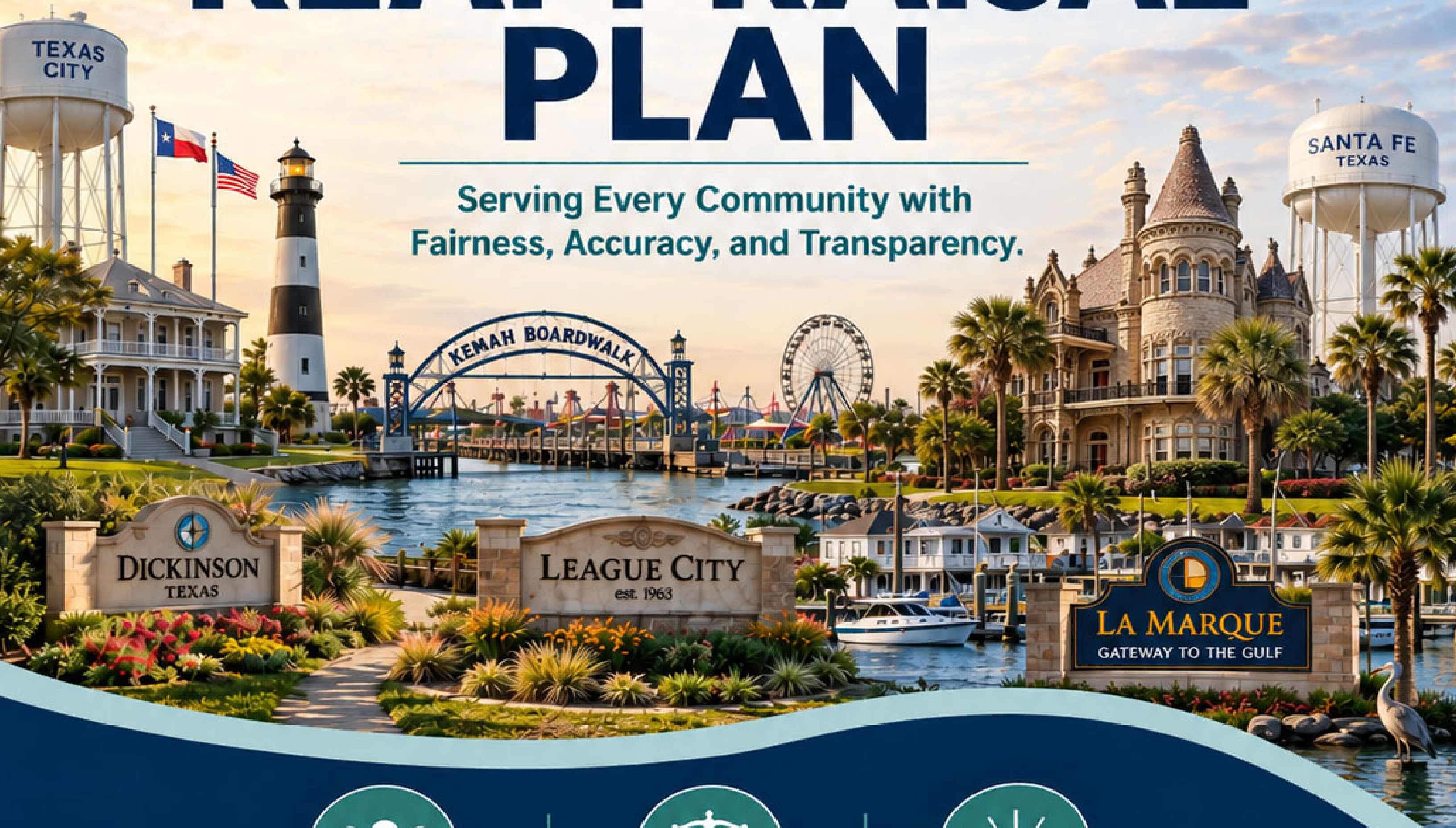
GALVESTON
CENTRAL APPRAISAL DISTRICT

GALVESTON CENTRAL APPRAISAL DISTRICT

2027 - 2028 REAPPRAISAL PLAN

Serving Every Community with Fairness, Accuracy, and Transparency.



OUR COMMUNITIES | OUR VALUES | OUR FUTURE

SERVING ALL OF GALVESTON COUNTY. TOGETHER.

NOTICE OF PUBLIC HEARING On GALVESTON CENTRAL APPRAISAL DISTRICT REAPPRAISAL PLAN 2027-2028

The Galveston Central Appraisal District will hold a public hearing on the proposed Reappraisal Plan for tax years 2027 and 2028.

The public hearing will be held Wednesday, September 9, 2026, at 4:00 p.m., at 9850 Emmett F. Lowry Expressway, Suite A101, Texas City, Texas 77591. The regular Board meeting will be held immediately following the public hearing.

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

Date notice issued: August 21st, 2026.

Galveston Central Appraisal District
9850 Emmett F. Lowry Expressway, Suite A101
Texas City, Texas 77591
(409) 935-1980 or toll-free (866) 277-4725

Krystal L. McKinney, RPA, CCA, Chief Appraiser

KMcKinney

GALVESTON CENTRAL APPRAISAL DISTRICT

RESOLUTION OF THE BOARD OF DIRECTORS

Resolution No. 2026-08: Adoption of the 2027/2028 Reappraisal Plan

WHEREAS, Section 6.05(i), Texas Tax Code, requires the Board of Directors to develop biennially a written plan for the periodic reappraisal of property, hold a public hearing on the proposed plan, make any amendments, and finally approve the plan by resolution not later than September 15 of each even-numbered year;

WHEREAS, the Board conducted the required public hearing on the proposed 2027–2028 Biennial Reappraisal Plan on September 9, 2026; and,

WHEREAS, following the public hearing, the Board considered and made any amendments to the proposed Plan it determined appropriate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Galveston Central Appraisal District that:

1. The Board hereby finally approves and adopts the attached 2027–2028 Biennial Reappraisal Plan, as amended.

2. The Secretary shall distribute copies of the approved Plan as required by Section 6.05(i), Texas Tax Code.

3. This Resolution is effective immediately upon adoption.

Adopted this 9th day of September 2026, by the Board of Directors of the Galveston Central Appraisal District.

Donald Gartman, Chairman
Galveston Central Appraisal District Board of Directors

ATTEST:

Chad Tressler, Secretary
Galveston Central Appraisal District Board of Directors

GALVESTON
CENTRAL APPRAISAL DISTRICT

GALVESTON CENTRAL APPRAISAL DISTRICT
BIENNIAL WRITTEN REAPPRAISAL PLAN
For
Tax Years 2027 and 2028

Chief Appraiser, Krystal L. McKinney RPA, CCA

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1 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 in making 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 Galveston County citizens. Your satisfaction is our priority, and together, we will contribute to a thriving community.

2 INTRODUCTION

The Galveston Central Appraisal District has long maintained a written reappraisal plan. In 2005, the 79th Texas Legislature enacted Senate Bill 1652, adding Section 6.05(i) to the Texas Property Tax Code. Section 6.05(i) requires an appraisal district's board of directors to develop a written plan for the periodic reappraisal of all property in the district biennially in accordance with Section 25.18 and to hold a public hearing to consider the proposed plan. Not later than the 10th day before the hearing, the secretary of the board must deliver written notice of the date, time, and place of the hearing to the presiding officer of each participating taxing unit. Not later than September 15 of each even-numbered year, the board must complete its hearings, make any amendments, and finally approve the plan by resolution. Copies of the approved plan must be distributed to the presiding officer of each participating taxing unit and to the Comptroller within 60 days after approval. This document serves as GCAD's biennial written reappraisal plan for tax years 2027 and 2028.

The Galveston Central Appraisal District (GCAD) is responsible for appraising all classes of taxable property located within its jurisdictional boundaries, which include all property in Galveston County. As of July 17, 2026, GCAD's current countywide totals include 210,999 property accounts: approximately 189,138 real property accounts, including mineral and utility property accounts, 20,090 personal property accounts, and 9,081 totally exempt accounts. The district serves 73 taxing units. Those taxing units consist of 8 independent school districts, 13 cities, 1 county, 2 junior college districts, and 49 special-use districts, such as municipal utility, navigation, drainage, water supply, road and flood, and emergency services districts. 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 outlined in USPAP, and a copy of the firm's valuation methodology is included in the district's appraisal manual.

In mass appraising property for ad valorem taxation, GCAD subscribes to the Standards established by the International Association of Assessing Officers. In addition, GCAD is guided by the principles outlined in The Appraisal Foundation’s “Uniform Standards of Professional Appraisal Practice” (USPAP). USPAP Standards 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.

3 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 lawsthat govern property tax administration in Texas. The provisions in the Texas Constitution, the Texas Property Tax Code, related case law, and Attorney General's opinions serve as the primary sources of law governing the activities of the GCAD. Further, in Texas, ad valorem tax administration is subject to all state, county, and municipal laws.

3.1 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). The plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of Section 23.01(a).
(b) The plan shall provide for the following reappraisal activities for 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 Central 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. Clerical staff record information in the computer-assisted mass appraisal system (CAMA) software, including the grantor, grantee, date of recording, volume, and page. Property identification numbers are assigned to each parcel.

3.2 TEXAS PROPERTY TAX CODE SEC. 25.18. PERIODIC REAPPRAISALS.

Business personal property is identified and discovered through a variety of reliable sources, including field canvassing, sales tax permit information, business listings, commercial data sources, vehicle records, prior appraisal records, renditions and property reports, and other information available to the District. Discovery and verification activities are performed as necessary to identify new businesses, changes in ownership or location, additions or deletions of taxable property, and other changes affecting the appraisal records.

Beginning with the 2026 tax year, Texas law provides an exemption for qualifying income-producing tangible personal property in accordance with Section 11.145 of the Texas Property Tax Code. Section 22.01 also provides that a person is required to render income-producing tangible personal property only when the statutory conditions requiring rendition are met. A property owner who reasonably believes the property does not exceed the applicable exemption amount may elect not to render the property as provided by law, subject to the required certification and the chief appraiser's statutory authority to require a rendition.

GCAD administers rendition and property-report requirements in accordance with Chapter 22 of the Texas Property Tax Code. Renditions and other property reports received by the District are reviewed and considered together with available appraisal records, field observations, market information, depreciation schedules, and other reliable sources in identifying, listing, and appraising business personal property. Penalties for failure to timely render or for filing a fraudulent rendition are imposed when applicable under the Texas Property Tax Code.

Commercial vehicle information is obtained from available motor vehicle records and other reliable sources and is associated with the appropriate business accounts when applicable. Utility companies, railroads, pipelines, and other regulated or specialized property owners are subject to the applicable reporting and rendition requirements prescribed by law.

Oil and gas wells are discovered using Texas Railroad Commission records. Contracted appraisal firms process production records. Division orders determine ownership.

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

3.3 Identifying and updating relevant characteristics of each property in the appraisal records:

All real property is appraised at market value each year using mass appraisal techniques. Each year, properties with recent building permits are reviewed for new construction and additions. GCAD has eight independent school districts. For the 2027 reappraisal cycle, Dickinson ISD and Texas City ISD are scheduled for reinspection. For the 2028 reappraisal cycle, Clear Creek ISD, Santa Fe ISD, and High Island ISD are scheduled for reinspection. See Exhibit A for the proposed 2027 and 2028 work schedules and Exhibit B for the estimated parcel counts by school district. If a school district does not meet applicable state ratio-study requirements, GCAD may revisit that school district during the following year as necessary. Appraisers inspect assigned areas and gather data regarding residential, commercial, industrial, and vacant property. During physical inspections, appraisers observe and document property characteristics, measure structures when necessary, and note changes in condition or other relevant characteristics since the prior inspection.

Additionally, appraisers take photographs to document the property's current quality and condition. The appraiser documents the date of the physical inspection and enters collected information and property changes into the CAMA system. Photographs are stored in CAMA and used to help appraisers make valuation decisions.

Other data stored in the CAMA system include an exterior sketch of the improvement, which allows 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 CAMA include bathrooms, fireplaces, air conditioning, roof type, wall height, and exterior finish. GCAD identifies new properties and changes using aerial imagery, building permits, utility hookup information, and field observation. GCAD obtains countywide aerial imagery annually and uses aerial imagery in its reinspection process as needed.

GCAD inspects rural acreages to verify existing agricultural and wildlife management use. GCAD inspects new applications for agricultural and wildlife management use annually.

Business personal property is physically inspected. The quality and density of inventory are determined as of January 1, and the age and condition of furniture, fixtures, machinery, and other equipment are 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 appraising 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 the resulting value is allocated to the various taxing entities in the county.*

3.4 DEFINING MARKET AREAS

Annually, appraisers combine similar types of properties into "neighborhoods." These neighborhoods or "market areas" typically have improvements of similar construction and type. Market sales 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 (e.g., beachfront) or because of the effects of a natural disaster (e.g., Bolivar Peninsula). See Exhibit D for the school district map and ISD codes and Exhibit E for the list of current GCAD neighborhoods/market areas.

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

3.5 IDENTIFYING AND UPDATING RELEVANT CHARACTERISTICS OF EACH PROPERTY IN THE APPRAISAL RECORDS:

(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 include legal description, dimensions, zoning, size, utilities, road access, and any other special, unique, or legal characteristics; these are noted and used to develop schedules and define 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, outbuildings, and other attributes specific to the improvement.

3.6 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.

3.7 Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

GCAD uses conclusions from appraisal model results to construct and maintain property classification guides that identify minimum property characteristics typical for each property class. By using sales data for each neighborhood and market area, GCAD tests conclusions about age, quality, condition, construction components, depreciation, and other variables against the model's results.

3.8 Reviewing the appraisal results to determine value.

GCAD tests appraisal model results (appraisals) against market data (sales) to determine accuracy and appraisal level, and 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.

4 REAPPRAISAL

In accordance with Section 23.01(a) of the Texas Property Tax Code, GCAD appraises taxable property at its market value as of January 1 of each tax year, except as otherwise provided by law. Annual valuation does not require that every individual property be physically inspected or independently reappraised from the beginning each year. GCAD uses generally accepted mass appraisal methods and techniques and considers available sales and market information, building permits, property changes, existing appraisal records, imagery, neighborhood and market-area analysis, and other reliable information in determining annual market value.

Separate from the annual January 1 market-value determination, Section 25.18 requires the District's reappraisal plan to provide for specified reappraisal activities for all real and personal property in the District at least once every three years. As part of this periodic reappraisal cycle, GCAD schedules school-district areas for field review and performs the activities required by Section 25.18 through physical inspection or other reliable means of identification.

For the 2027 reappraisal cycle, Dickinson ISD and Texas City ISD are scheduled for reinspection. For the 2028 reappraisal cycle, Clear Creek ISD, Santa Fe ISD, and High Island ISD are scheduled for reinspection. The periodic reappraisal process may include field inspection, review of available imagery and records, verification and updating of relevant property characteristics, identification of property changes, and inspection of new construction.

Nothing in the District's periodic reappraisal schedule prevents the Chief Appraiser from reviewing or appraising property at any time necessary to comply with Section 23.01(a), address changes affecting the property, respond to market conditions, correct appraisal records, or otherwise fulfill the District's statutory appraisal responsibilities.

The Comptroller's Property Value Study and related ratio-study processes are separate appraisal-performance measures and do not establish the frequency with which an individual property must be physically inspected or appraised by the District. Ratio-study results may, however, be used by GCAD to identify market areas, property classes, or appraisal schedules requiring additional review or adjustment.

Refer to the GCAD Disaster Reappraisal Plan in the GCAD Appraisal Manual for procedures following a qualifying natural disaster.

4.1 PRIOR-YEAR PROTEST OR APPEAL DETERMINATIONS

When the appraised value of property has been lowered under Subtitle F of the Texas Property Tax Code, GCAD will comply with Section 23.01(e) in the next tax year in which the property is appraised. Any increase in appraised value subject to that subsection must be reasonably supported by clear and convincing evidence when all reliable and probative evidence in the record is considered as a whole. This requirement applies under the circumstances specified by Section 23.01(e) and does not alter the District's general obligation to appraise taxable property as of January 1.

5 APPRAISAL RESOURCES

GCAD staff includes the chief appraiser, assistant chief appraiser, deputy chief appraiser, directors, senior appraisers, appraisers, property owner assistance, GIS, data processing, secretarial, and other support-type personnel. GCAD currently employs 25 registered professional appraisers licensed by the Texas Department of Licensing and Regulation. The GCAD Board of Directors employs a taxpayer liaison officer and general counsel. 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 other quantitative data elements. A common set of data characteristics for each property type 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.

6 COMPUTER RESOURCES

Data is collected in the field and entered into the computer. The appraisal records are maintained on Dell PowerEdge servers. The primary storage media are PowerEdge database servers. The district also employs CD-ROM storage media on some projects. The GCAD appraisal software is a CAMA (computer-assisted mass appraisal) system. This system contains cost and depreciation schedules that use common data elements to help create base values. GCAD contracts with Harris Govern for appraisal administration software. GCAD employs a server-based computer network with personal computers to form the CAD computer system. The entire GCAD database is also 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. Available information includes living area square footage, land size, age, class, construction type, and other useful details.

7 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 a secure off-site server and in ArcGIS Pro. 3.3.0 is the current operating software. The digital mapping has been 100% complete since 1997. Currently, the district purchases aerial imagery every year. Imaging software (Pictometry) is available on all desktops. Appraisers and other staff members can perform virtual property inspections or reviews. The software allows us to locate, identify, and better understand taxable properties in our jurisdictions.

8 INFORMATION SOURCES

GCAD appraisal staff and administration collect data on local and regional economic forces that may affect value. We carefully observe locational forces, as location is the most significant factor in determining the market value of property in our geographic area. We closely monitor general trends in employment, interest rates, availability of vacant land, and new construction. 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, Trepp, Crexi, The American Metro Study, University of Houston Center for Public Policy, and The Appraisal Institute.

9 THE DATABASE

The GCAD database was constructed from original property data 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 status of the property records. We maintain a variety of programs designed to identify changes to data elements. Property inspections or drive-outs arise from information gathered during various forms of analysis. Building permits, field reviews, renditions, reports of value, local news publications, tax offices, and the public are just a few of the sources of information staff analysts consider during the discovery phase of the appraisal process. Staff compile information from building permits from local taxing units, sort it out, and enter it into our computer-assisted building permit system. Field data collection requires preparing maps, computer-generated appraisal cards, and coordinating staff. Properties are grouped by type, location, and neighborhood before 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, 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 directly and immediately affects value—the neighborhood concept groups all taxable properties located in GCAD, except for some special-use properties.

10 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 to compile and analyze all relevant data, giving due consideration to all factors that 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 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, certain premises evolve, which, when applied to the valuation of property, explain the reaction of the market. This section covers the concepts and principles that underpin the property valuation process. One cannot overstate the need for a workable understanding of them. The process of turning data into a value conclusion 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.

10.1 THE COST APPROACH TO VALUE

The Cost Approach to Value is an appraisal analysis based on the economic principle of substitution, which 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, subtracting all forms of depreciation (physical, functional, economic), and adding the value of the site. If an improvement has not 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 were vacant.
2. Estimate the cost of the new improvements for reproduction or replacement.
3. Estimate accrued depreciation.
4. Deduct the accrued depreciation from the reproduction (or replacement) cost 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 a lack of adequate market and income data precludes the reasonable application of the other two approaches to value.

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

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.

10.2 THE MARKET APPROACH TO VALUE

The Market Approach to Value is an appraisal analysis that involves compiling sales and offerings of properties comparable to the property being appraised. The sales and listings are then adjusted for differences, and a value range is 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 property types; the only difference is the elements of comparison. The significance of the Market Approach lies in its ability to produce estimates of value that directly reflect the market's attitude. Its application depends on the availability of comparable sales and is therefore most widely used to appraise vacant land and residential properties.

10.3 THE INCOME APPROACH TO VALUE

The Income Approach to Value is an appraisal technique that measures the present worth of a property's future benefits by capitalizing the net income stream over the property's remaining economic life. The Income Approach involves estimating "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 also deducted from the effective gross income. The resulting net income is capitalized to indicate value. The Income Approach is fundamental to appraising properties universally bought and sold for their ability to generate and maintain an income stream. The approach's effectiveness lies in the appraiser's ability to relate to the changing economic environment and 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 most straightforward 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 assetwill 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
4. Based on 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.

11 VALUATION PROCESS

All taxable properties in the district are valued by the aforementioned cost schedule using a comparative unit method. GCAD schedules are based on a schedule originally developed by a private mass appraisal firm and are 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 local market analysis to determine the level of appraisal.

RESIDENTIAL MARKET ANALYSIS

Market analysis is carried out throughout the year. Both general and specific data are collected and analyzed. Several economic principles relate to property market value. Supply and demand are important economic principles that appraisers must consider. Other factors, including economic trends and national, regional, and local trends, affect property values in our various tax jurisdictions. Awareness of physical, economic, governmental, and social forces is essential to understanding, analyzing, and identifying local trends that affect the real estate market.

12 DATA COLLECTION

Data collection in the field requires preparing maps, computer-generated appraisal cards, and coordinating appropriate staff members to begin the process. Properties are grouped by type, location, and neighborhood before 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.

13 BASIC MEASURING PROCEDURES

In any reappraisal, the foundation for the initial cost approach is the improvement sketch; appraisers are trained as follows. Neatly outline 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. Draw second-floor drawings separately from the main level and note them appropriately. Appraisers are trained to measure completely around the structure. They are then required to check the sums of overall measurements along the front against those in the rear and side-to-side. Appraisers start measuring at one corner of the structure. They must label areas accurately while in the field. The GCAD appraisal manual often shows residential building terms and roof shapes. The GCAD appraisal manual goes into greater detail inthis important training task.

14 BASIC MEASURING PROCEDURES

14.1 DEPRECIATION

GCAD depreciation tables are based on an extended life theory, encompassing 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 process for modifying normal age depreciation based on the appraiser's best determination of the relative loss of value in a structure 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 slower or faster rates than average, the combination of extended life expectancy and the CDU (condition, desirability, and utility) rating system provides 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 atthe 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 into the CAMA system, a computer-driven mass appraisal cost system is activated, and a base cost of replacement cost new, less depreciation, is calculated. The record is then prepared for statistical analysis.

15 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, additional field inspection is needed. 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. During the appraisal phase, appraisers review subjective data, such as quality of construction, condition, and all projected forms of obsolescence.

16 HIGHEST AND BEST USE ANALYSIS

In considering the fair market value of the taxable property, GCAD employs the highest and best-use analysis principle. The first step in the district appraisers' economic analysis is the highest and best-use analysis. The 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 the property's current use to be its most likely highest and best use. Local zoning and deed restrictions often determine the highest and best use in certain property types. However, in transition areas, the analyst may need 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. The highest and best use may not be the present use of the property when agents of production are not aligned (i.e., land, labor, capital, and management), then the highest and best use of the property may not currently exist.

17 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. For all property types, valuation and neighborhood analyses are conducted within school districts. The IAAO defines a neighborhood as the environment of a subject property that directly and immediately affects value. For our purposes, the neighborhood boundary is the subject property's environment. The neighborhood concept groups all taxable properties located in GCAD, except for some special-use properties. Requests to segment or redesignate neighborhood boundaries must be presented to the Chief Appraiser for consideration by appraisal staff.

18 LAND ANALYSIS

Our senior land appraiser and other experienced analysts generally conduct the land analysis. Highest and best-use determinations generally occur at this time. During this phase, we establish base lot square footage rates, acreage rates, primary and residual price rates, and hard-coded unit prices. A computerized land table containing the necessary information by ISD and neighborhood, and any other pre-specified area, helps the analyst consistently value land based on its location, size, configuration, and topography. When possible, the sales comparison approach is used to help develop 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.

19 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 rollbackpurposes. 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 that influences value. Below is a discussion of these market influences and common examples of each.

19.1 THE PRODUCTION LAND MARKET

The principal factor influencing the value of rural land in the production land market is the income potential associated with agricultural production. In the production land market,land values reflect soil productive capacity, the availability of irrigation water, and topographic features that influence a producer's ability to use the land for agricultural purposes. Production-market influences still dominate most areas of the Texas High Plains.

19.2 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 buy land to make a quick profit through resale; it also includes individuals who purchase land to convert into subdivisions or for other types of development. In addition, the investment land market includes individuals who purchase land to preserve capital for 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.

19.3 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 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 feature of the rural land market is that all three types of market influence, combined with supply, establish market values. For this reason, the appraiser must understand the key factors that influence value and each factor's relative influence when establishing procedures for valuing rural land in a jurisdiction.

19.4 Analysis of the Local Market

From a practical standpoint, using a fee-appraisal approach to appraise each 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 use market transactions involving other properties to determine the subject property's market value. Common adjustments fee appraisers make comparables when estimating the market value of subject properties include date of sale, tract size, productivity factors, improvement value, and 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 identified market transaction. Adjustments are made 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 estimate the tract's value. 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.

20 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 entered into our computer-assisted sales system. The sales are classified to recognize their appropriate status, source, and confirmation codes.

21 OFFICE AUDIT

The sales ratio analysis and associated individual property value audit or review are conducted in the office year-round. As stated above, properties that do not fit a homogeneous 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 the 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.

22 MARKET ADJUSTMENT

The Ratio Study Procedures provide accurate information on the appraisal level of the various classes and categories of properties. For 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 that the cost approach does not always account for. The following equation explains this theory: MV = MA (RCN - D) + LV. Where MV equals market value, MA equals market adjustment, RCN-D is the replacement cost of the dwelling less depreciation, and LV is the estimated land value based on the 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 homogeneous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. This adjustment factor is entered into a computer program, and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

23 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. Each commercial property is listed according to its quantitative data elements. We enter the data elements into our computer and calculate an initial cost value. Depreciation is calculated and assigned during this process so an RCNLD of the improvements can be derived, and it is added to an estimate of the land value. The income and expense data of these types of properties are gathered and evaluated. When appropriate, one or more forms of the income approach to value are used. Information is obtained from a variety of sources, and detailed analysis is undertaken. When possible, the commercial analyst uses direct capitalization to derive the income approach value. Further, when establishing the capitalization rate, it is important to estimate the appropriate level of risk. 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 and other property types. When available, the commercial analyst also uses the sales comparison approach to determine the fair market value of income-producing properties. When using the cost approach, however, the appraiser may need to use the unit in place, quantity survey, or historical cost method to derive accurate cost estimates.

24 PERSONAL PROPERTY VALUATION

Income-producing tangible personal property located within the District is identified, appraised, and exempted in accordance with applicable provisions of the Texas Property Tax Code. Business-use vehicles and other taxable personal property are maintained in the appraisal records when the property has taxable situs in the District and is not otherwise exempt from taxation.

Effective January 1, 2026, Section 11.145 of the Texas Property Tax Code provides an exemption for qualifying income-producing tangible personal property in the amount prescribed by law. Rendition requirements are administered in accordance with Section 22.01 and other applicable provisions of Chapter 22. A property owner whose property meets the statutory conditions requiring rendition must render the property as provided by law. An eligible property owner may elect not to render property when authorized by Section 22.01, subject to the certification requirements and the chief appraiser's authority to require a rendition when permitted by law.

Personal property schedules are used to assist in valuing taxable business furniture, fixtures, machinery, equipment, inventory, and other personal property. Renditions and property reports received by GCAD are reviewed as part of the valuation process. When a rendered value is reasonable for the type, age, condition, and use of the property and is supported by available market information and applicable appraisal schedules, the rendition may be considered in determining the property's market value.

When a rendition is not required, is not filed, does not contain sufficient information to determine market value, or when the rendered amount is not supported by available appraisal evidence, GCAD determines market value using generally accepted appraisal methods and techniques and available sources of information. These sources may include GCAD or Comptroller personal-property schedules, Marshall & Swift or other recognized cost and depreciation information, prior appraisal records, field observations, market information, acquisition information, industry data, and other reliable evidence.

Depreciation is determined based on factors including the property's age, condition, expected economic life, utility, and applicable market information. Valuation and depreciation schedules utilized by the District are maintained as part of the GCAD appraisal system and appraisal manuals.

Business vehicles are valued based on the NADA Used Car Guide trade-in value for the vehicle's make, model, and age. 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 renditions, property reports, and physical observations, is used to discover and list taxable vehicles. 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 estimates of taxable watercraft are based on the same generally accepted appraisal techniques used to value other business personal property.

25 PROCEDURES FOR RATIO STUDIES

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

25.1 STEPS IN RATIO STUDIES

1. Definition of Purpose and Objectives

The GCAD will perform ratio studies periodically in accordance with IAAO Standards 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 to determine when a type, area, or class of property should be reappraised. Further, the ratio study will assist in analyzing appraisal schedules so the Appraisal District can recognize the need for adjustments.

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 contacts, 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 assistance from Team Leaders, the Assistant Chief Appraiser, and the Chief Appraiser, will periodically perform ratio studies. 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, the relative measures of dispersion, and all indications of variance to evaluate the district's overall level of appraisal. GCAD staff will judge and evaluate the general level of appraisal by reviewing 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 eliminate bias in the appraisal process. Real property appraisal plans are adjusted based on ratio study findings.

Measures of central tendency and variation relate 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 ratios are arrayed in order of magnitude. If there is an even number of ratios, the median is the average of the two middleratios.
2. *Mean*, an arithmetic average ratio.
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 salesprices.
4. *Coefficient of Dispersion* measures the average percentage deviation of theratios 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. APRD below .98 indicates progressivity.

The following steps determine a weighted mean ratio: (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.

25.2 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. Ongoing 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 resales:
4. Special Projects staff will compare per-unit values over time in homogeneousstrata:
5. Observing the results and making necessary changes by isolating the effect oftime through paired sales analysis.

GCAD monitors changes in price levels over time in ratio studies prepared for assessment purposes, where the objective 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 decline, the opposite pattern will result. In each case, appropriate adjustments will be implemented to the appraisal schedules, or neighborhood adjustments will be properly modified. When a sufficient number of sales indicate significant market trends, price levels will be monitored, and time adjustments will be made by area, class, or type of property. GCAD recognizes that property bases tend to change in value at different rates.

25.3 ADJUSTMENTS FOR FINANCING

GCAD will follow these 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 identifies financing arrangements that do not reflect prevailing conditions, we will make appropriate adjustments. The GCAD staff members will consider adjustments under the following conditions:

1. When the seller and lender are the same party, and financing is not at marketrates.
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 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 adjustment amount 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. The sale price may not reflect the full amount because of uncertainty around the holding period, tax considerations, etc. The GCAD will also conduct market analysis using paired sales and statistical techniques to help control for these 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, we may consider such adjustments. However, we will consider adjustments for financing only 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.

25.4 In-House Ratio Study Plan

1. The Galveston Central Appraisal District will perform ratio studies on vacant land and all improved property for all eight (8) school districts.
2. The Galveston Central Appraisal District will perform 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 districts, or other natural, political, or artificial boundaries.

25.5 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. The results of these ratio studies judge appraisal districts' performance. 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 34 of this report). Failure to appraise property within a confidence interval of 95% to 105% may result in reduced state funding for local school districts. Additionally, if 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 district's operations.

26 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.

27 EQUITY PROTEST

Step 1: Determine the Market Value of the Subject.

Step 2: Calculate the Subject Property's Appraisal Ratio.

Step 4: 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

28 RECENT UPDATES TO THE TEXAS PROPERTY TAX CODE

6.301 Board of Directors in Populous Counties

1. This section applies only to an appraisal district established in a county with a population of 75,000 or more.
2. Sections 6.031, 6.034, and 6.10 do not apply to an appraisal district to which this section applies.
3. A board of nine directors governs the appraisal district. Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03.
4. Three directors are elected by majority vote at the general election for state and county
5. .Officers are elected by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

5.041. Training of Appraisal Review Board Members

1. The comptroller shall:
    a. approve curricula and provide materials for use in training and educating members of an appraisal review board:
    b. supervise a comprehensive course for training and education of appraisal review board members and issue certificates indicating course completion:

Sec. 23.231. Circuit Breaker Limitation on Appraised Value of Real Property Other than Residence Home [Effective January 1, 2026]

Notwithstanding the requirements of Section 25.18 and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of:

- the market value of the property for the most recent tax year that the appraisal office determined the market value or

the sum of:

- 20 percent of the appraised value of the property for the preceding tax year;
- the appraised value of the property for the preceding tax year and
- the market value of all new improvements to the property.

When appraising real property to which this section applies, the chief appraiser shall:

- appraise the property at its market value; and
- include in the appraisal records both the market value of the property and the amount computed under Subsection (d)(2).

The circuit breaker limitation provided by Subsection (d) takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the owner of the property ceases to own the property.

For purposes of Subsection (f), a person who acquired real property to which this section applies before the 2023 tax year is considered to have acquired the property on January 1, 2023.

Notwithstanding Subsections (a) and (d) and except as provided by Subdivision of this subsection, an improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property under Subsection (d) in the tax year in which the structure would have constituted a new improvement:

2. For Subsection (b), for the 2026 tax year, the amount is $5.6 million. If renewed the 2027 tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the 2027 tax year by an amount equal to $5.6 million multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index. For each subsequent tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the preceding tax year by an amount equal to that amount multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index, rounded to the nearest $10,000. The comptroller shall publish the amount in effect for a tax year under this subsection as soon as practicable after January 1 of the tax year. *This section expires on December 31, 2026.*

29 DEFINITIONS AND ECONOMIC PRINCIPLES

29.1 ARMS-LENGTH TRANSACTIONS

An arm's-length transaction is an exchange between unrelated buyers and sellers, made without duress. Although the following are considered arm's-length transactions, because they involve special circumstances, they should be excluded from analysis or used with caution:

Trades

- Transactions involving partial interests
- Land contracts, contracts-for-deed, and other installment purchase agreements
- Incomplete or unbuilt property
- The following types of transactions are not considered arm's-length:
- Sales involving courts or in which government agencies or public utilities are principals
- Sales in which charitable, religious, or educational institutions are principals
- 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)

- Sales between relatives
- Sales between corporate affiliates
- Sales of convenience
- Sales settling an estate
- Forced sales
- Sales of doubtful title
- Auctions

29.2 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, provided 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 improved upon property are frequently found in 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 under a "fee simple" title, meaning that the total bundle of rights is considered intact.

29.3 DEPRECIATION

Most commonly, 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).

29.4 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 is under compulsion to sell.
5. Buyer is typically motivated.
6. Both parties act in what they consider their best interest.
7. Adequate marketing effort was made for the limited time allowed for the 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.

29.5 Fee Simple

"Unqualified ownership and power of disposition." An inherited or heritable estate in the property. Private ownership is when 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).

29.6 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 is typically motivated.
6. Buyer acting in what they consider their best interests.
7. Limited marketing effort was made, and limited time was allowed for the completion of the 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.

29.7 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
- Both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the other's exigencies. 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 what they consider their best interests.
7. Adequate marketing efforts were made, and a reasonable time was allowed for exposure in the open market.
8. Payment was 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 specialor creative financing or sales concessions granted by anyone associated with thesale.

29.8 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.

29.9 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. Determining change depends on the relationship between present or anticipated future demand and existing supply. In estimating value, the appraiser must reasonably anticipate future benefits as well as present benefits derived from ownership and 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.

29.10 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 majordetermining factor for the 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 in the existing or planned improvement will increase the net return to the land only up to a certain point. After this point, 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 depends on the levels of economic rent the market will bear then. An optimum number of floors can be calculated above which the income yield requirements of additional expenditures will no longer be satisfactorily met. Notwithstanding other considerations, this optimum return should determine the building's story height.

29.11 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-priced 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.

29.12 Principle of Supply and Demand

Forces that constantly influence supply and demand include population growth, new transportation techniques, purchasing power, price levels, wage rates, taxation, governmental controls, and scarcity. A sudden population increase in an area would increase demand for housing. If demand increases faster than supply, housing could soon become scarce. When demand is supported by purchasing power, rental 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 supply increases, demand begins to taper off. When builders, because of increases in labor and material rates, can no longer build at costs that match new levels of prices and rents, competition tends to taper and supply levels off. Balance occurs when reasonable competition coordinates supply with demand. When competition continues unchecked and produces a volume that exceeds demand, net returns to investors are no longer adequate to cover ownership costs, resulting in loss rather than profit and, consequently, a decline in values.

29.13 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.

29.14 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.

29.15 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 artificial, 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 cause value alone. 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 a buyer's ability to translate desire into a unit of exchange through purchasing power. When a commodity has utility, is relatively scarce, arouses desire, and can be traded, 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 the activity of buyers and sellers.

29.16 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.

29.17 Value In Exchange

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

30 THE APPRAISAL FOUNDATION

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

1. Establishing, improving, and promoting the Uniform Standards of Professional Appraisal Practice.
2. Establishing educational and experience qualification criteria for the licensing, certification, and recertification of appraisers.
3. Disseminating information on USPAP and Appraiser Qualification Criteria to the appraisal profession, governmental agencies, related industries, and the public.
4. 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:

31 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

32 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

33 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. This review of the Standards and how they apply to appraisal districts is offered to help professionals improve performance.

MASS APPRAISAL STANDARDS — ABBREVIATED SUMMARY

The following is an abbreviated summary of the mass appraisal provisions contained in the 2024 Edition of USPAP. It is intended for inclusion in a reappraisal plan and does not replace the complete USPAP text. For mass appraisal assignments, STANDARD 5 governs development, and STANDARD 6 governs reporting.

34.1 STANDARD 5: MASS APPRAISAL, DEVELOPMENT

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

STANDARD 5 applies to mass appraisals of real or personal property. For ad valorem taxation, applicable state and local law may create jurisdictional exceptions. A mass appraisal generally includes identifying the properties to be appraised, defining market areas, identifying characteristics that influence value, specifying and calibrating valuation models, applying the models, and reviewing the results.

34.2 STANDARDS RULE 5-1, GENERAL DEVELOPMENT REQUIREMENTS

- Use recognized mass appraisal methods and techniques necessary to produce credible results.
- Avoid substantial errors or omissions that could significantly affect the appraisal.
- Perform the mass appraisal with appropriate care and diligence; careless or negligent appraisal practice is not acceptable.

34.3 STANDARDS RULE 5-2, PROBLEM IDENTIFICATION

- Identify the client and intended users and identify the intended use of the appraisal.
- Identify the type and definition of value, the effective date, and the relevant property characteristics.
- Identify the market area, relevant time frame, property interests, and physical, legal, and economic characteristics.
- Consider easements, restrictions, encumbrances, leases, contracts, ordinances, special assessments, and similar items when relevant.
- Identify and analyze relevant market conditions, including supply, demand, scarcity, market acceptance, and economic conditions.
- Identify any extraordinary assumptions or hypothetical conditions and determine the scope of work necessary to produce credible results.

34.4 STANDARDS RULE 5-3, PROPERTY'S USE AND APPROPRIATE MARKET

- For real property, analyze land-use regulations, reasonably probable changes in those regulations, economic supply and demand, physical adaptability, neighborhood trends, and highest and best use when necessary.
- For personal property, analyze industry trends, value-in-use, trade level, current and alternative uses, and the appropriate market or market level.

34.5 STANDARDS RULE 5-4, APPRAISAL METHODS

- Identify the appraisal procedures and market information needed to perform the mass appraisal.
- Use recognized techniques to specify valuation models that reflect the relationship between property characteristics and value.

- Use recognized techniques to calibrate the models using appropriate property and market data.

34.6 STANDARDS RULE 5-5, APPROACHES TO VALUE

- Collect, verify, and analyze sufficient data to support the cost, sales comparison, and income approaches when those approaches are necessary for credible results.
- When using the income approach, support capitalization rates, rental projections, expenses, interest rates, vacancy rates, and other assumptions with reasonable evidence.
- Identify and analyze lease terms when applicable and determine whether physical inspection is necessary.

34.7 STANDARDS RULE 5-6, CALIBRATED MASS APPRAISAL MODEL APPLICATION

- Apply recognized valuation methods to improved properties and land using the cost, sales comparison, and income approaches as applicable.
- Analyze lease terms, divided interests, component parts, assemblage, and anticipated public or private improvements when they affect value.
- Do not derive the value of the whole merely by adding the separate values of its component parts.

34.8 STANDARDS RULE 5-7, RECONCILIATION

- Reconcile the quality and quantity of the data and the applicability and relevance of the approaches, methods, and techniques used.
- Use recognized mass appraisal testing procedures to evaluate model performance and maintain acceptable standards of accuracy.
- Performance testing may include ratio studies, hold-out samples, residual analysis, goodness-of-fit statistics, and other recognized measures.

34.9 STANDARD 6: MASS APPRAISAL, REPORTING

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

STANDARD 6 governs the content of the mass appraisal report. It does not prescribe a particular report format; compliance depends on whether the report contains sufficient substantive information for intended users to understand the appraisal and its results.

34.10 STANDARDS RULE 6-1, GENERAL REPORTING REQUIREMENTS

- Clearly and accurately set forth the mass appraisal in a manner that is not misleading.
- Provide enough information for intended users to understand the report properly.
- Disclose assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment.
- For ad valorem taxation, supporting documentation may include property records, ratio studies, statistical studies, appraisal manuals, market studies, model documentation, statutes, regulations, and other acceptable records.

34.11 STANDARDS RULE 6-2, CONTENT OF A MASS APPRAISAL REPORT

- Identify the client and intended users and state the intended use of the mass appraisal.
- State the effective date, report date, type and definition of value, properties appraised, and property rights being valued.
- Summarize the scope of work and explain the exclusion of any applicable approach to value.
- Summarize significant mass appraisal assistance.
- Summarize and support model specifications, data requirements, model selection, calibration techniques, and performance measures.

- Summarize data sources and the procedures used to collect, validate, maintain, and report data.
- Summarize calibration methods, how value conclusions were reviewed, and where individual value conclusions may be located when necessary.
- When applicable, summarize highest and best use or appropriate market determinations and identify the legal or policy basis for those requirements.
- Identify appraisal performance tests used and the performance measures attained.
- Summarize the reconciliation performed under Standards Rule 5-7 and include a signed certification.

34.12 STANDARDS RULE 6-3, CERTIFICATION

- A signed certification is an integral part of the mass appraisal report.
- The certification must address the truth and correctness of factual statements; impartiality and lack of bias; interests in the property or parties; prior services; compensation and assignment conditions; conformity with USPAP; inspection status; and significant mass appraisal assistance.
- An appraiser signing any part of the mass appraisal report must also sign the certification and accept responsibility for the applicable assignment results and report content.
- When relying on work performed by others, the signing appraiser must have a reasonable basis for believing those individuals are competent and that their work is credible.

- *NOTE: This section is an abbreviated summary prepared from the 2024 USPAP mass appraisal Standards. Where a question of compliance arises, the complete current USPAP text and applicable law control.*

35.1 2027 REAPPRAISAL WORK TIMELINES

GALVESTON CAD 2027 REAPPRAISAL WORK TIMELINE (PROPOSED)

August through September

Work first and second-quarter building permits

Work rechecks (revisits)

Discover new subdivisions

Begin reappraisal efforts (real property inspections) for Dickinson ISD and Texas City ISD; continue countywide review through other reliable means to maintain the three-year Section 25.18 reappraisal cycle.

Data entry

October through December

Work on third-quarter building permits.

Continue reappraisal efforts for Dickinson ISD and Texas City ISD.

Review and analyze cost tables and compare new construction costs for residential properties.

Quality control

State clerical report

Review problem areas identified through hearings, field review, and current sales reports.

Data entry

Run sales valuation reports and perform sales analysis.

January through March

Begin personal property inspections for all jurisdictions.

Drive new-construction areas

Work fourth-quarter building permits.

Complete scheduled reappraisal efforts for Dickinson ISD and Texas City ISD by March 31

Redefine neighborhoods as necessary.

Data entry

Quality control

Perform sales analysis and evaluate market shifts.

Test neighborhood adjustments using sales ratios.

Analyze preliminary and final values.

Audit final values

April through July

Data entry

Prepare final sales reports and maps for protest season.

Conduct informal and formal hearing procedures.

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

35.2 2028 Reappraisal Work Timelines

GALVESTON CAD 2028 REAPPRAISAL WORK TIMELINE (PROPOSED)

August through September

Work first- and second-quarter building permits

Work rechecks (revisits)

Discover new subdivisions

Begin reappraisal efforts (real property inspections) for Clear Creek ISD, Santa Fe ISD, and High Island ISD; continue countywide review through other reliable means to maintain the three-year Section 25.18 reappraisal cycle.

Data entry

October through December

Work on third-quarter building permits.

Continue reappraisal efforts for Clear Creek ISD, Santa Fe ISD, and High Island ISD.

Review and analyze cost tables and compare new-construction costs for residential properties.

Quality control

State clerical report

Review problem areas identified through hearings, field review, and current sales reports.

Data entry

Run sales valuation reports and perform sales analysis.

January through March

Begin personal property inspections for all jurisdictions.

Drive new-construction areas

Work fourth-quarter building permits.

Work rechecks

Complete scheduled reappraisal efforts for Clear Creek ISD, Santa Fe ISD, and High Island ISD by March 31

Redefine neighborhoods as necessary.

Data entry

Quality control

Perform sales analysis and evaluate market shifts.

Test neighborhood adjustments using sales ratios.

Analyze preliminary and final values.

Audit final values

April through July

Data entry

Prepare final sales reports and maps for protest season.

Conduct informal and formal hearing procedures.

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

Category - ISDs	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	29,278	25,622	10,371	728	5,154	32,503	10,381	19,084
B. Real: Residential-Multi-Family	1,195	165	26	0	26	90	65	365
C. Real: Platted Vacant Lots/Tracts	10,359	6,721	916	2,512	2,870	3,865	2,115	4,702
D. Real: Acreage (Land Only)	324	504	54	86	348	68	1,261	150
E. Real: Farm & Ranch Improvements	1,560	1,280	159	570	513	643	1,650	414
F. Real: Commercial & Industrial	1,841	1,117	362	64	235	1,723	425	1,308
G. Real: Oil, Gas & Other Minerals	25	298	251	566	91	275	348	0
J. Real & Intangible Personal Property / Utilities	145	356	80	22	109	232	150	418
L. Tangible Personal Property	2,861	2,776	1,165	53	533	3,234	974	2,032
M. Tangible Personal Other	3	2,594	66	36	205	397	823	248
O. Real Property Inventory	170	840	19	59	214	371	96	151
S. Special Inventory	17	34	2	0	17	48	14	38
X. Totally Exempt	1,938	1,433	673	765	414	1,677	834	1,347

January	
1	Date that taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)).
	Date a tax lien attaches to property to secure payments of taxes, penalties, and interest that will be imposed for the year (Sec. 32.01(a)).
	Date that members of appraisal district boards of directors begin two-year terms in even-numbered years in counties with a population less than 75,000 (Secs. 6.03(b)).
	Date that appointed members of appraisal district boards of directors begin four-year staggered terms every other even-numbered year, with elected members beginning four-year staggered terms every other odd-numbered year in counties with a population of 75,000 or more (Sec. 6.0301(e)).
	Date that half of appraisal review board (ARB) members begin two-year terms and that ARB commissioners begin one-year terms (Sec. 6.41(d-8)).
	Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to the local administrative district judge (Sec. 6.41(d-7)).
	Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)).
	Date the temporary exemption for qualified property damaged by disaster expires as a qualified property of the first tax year in which the property is reappraised under Sec. 25.18 (Sec 11.35(k)).
	Appraisal Department begins working on accounts flagged for review.
	Appraisal Department begins working on 4th quarter permits and new construction.
	Sales Ratio Analysis begins
	New businesses, work sales permits, renditions & Mobile Home Park tenant lists
	Mail & process Homestead Exemptions for new owners
	Continue setting up new subdivision plats, ownership updates & map projects.
	**Date that values and qualifications for certain exemptions are determined (except for inventories appraised Sept. 1). (Sec 11.42, 23.01, 23.12)*
	Appraisal Review Board applicants
	Note: Regarding deadlines- if the 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. (Sec. 1.06)
2	Date rendition period begins (Sec. 22.23(a)).

	Print & Mail BPP Renditions- businesses, watercraft & Aircraft
	Submit Ads to newspapers- Low Income Apartment Cap Rate
	Administer Oath of Office to newly elected Board of Directors (chosen in uneven yrs.)
	Board of Directors Approved: Taxpayer Liaison Officer, Investment Policy & Agricultural Advisory Board
	The accountant submits the District's Investment Policy for approval by CAD's BOD.
10	If a tax bill from the previous year is mailed after this date, the delinquency date is postponed (Sec. 31.04(a)).
31	Deadline for the Comptroller's office to publish the preliminary *School District Property Value Study (SDPVS)* findings, certify findings to the Texas Commissioner of Education, and deliver findings to each school district (Gov't Code Sec. 403.302(g)).
	NOTE: A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40th day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas commissioner of education (Gov't Code Sec.403.303(a)).
	Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a)), 23.43(e)).
	Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).
	Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032(b)).
	Last day for an appraisal district to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r)).
February	
1	Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)).
	Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year (Secs. 31.02(a), 31.04(a)).

	Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)).
	Neighborhood Adjustments begin
	Second Quarter Allocation letters sent to entities
15	Last day for tax collector to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)).
	Exemption verification letters mailed to entities
	Submit Ads to newspapers- Taxpayer Rights & Exemptions
28 (29 if a leap year)	Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).
March	
1	Test results of Neighborhood Adjustments with Sales Ratios.
15	Audit appraisal work- clerical & market data
	Submit Ads to newspapers-Protest & Appeals Procedures.
	Submit a Letter to the Tax Assessor-Collector regarding the form in which rolls are provided *By April 1st
31	Last day for taxing units' second quarterly payment for the current year appraisal district budget (Sec. 6.06(e)).
	Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay the second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)).
	Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay the second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)).
	Last day for qualified community housing development organizations to file a listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182(i)).
	Operations Survey - sent by PTAD to be returned in 60 days.
April	
1	Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veteran assistance payments for the previous fiscal year (Local Gov't Code Sec. 140.011(e)).

	Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)).
	Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to property owner of a single-family residence that qualifies for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)).
	Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01(a)).
	Submit AD to newspapers- Deadline for Non-Profits & some.
	Appraisal Review Board Members attend training classes
15	Last day to file renditions and property reports on most property types. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)).
	NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.
30	Last day for property owners to file these applications or reports with the appraisal district:
	Some exemption applications (Sec. 11.43(d))*;
	Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g));
	Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i));
	Railroad rolling stock reports (Sec. 24.32(e));
	Requests for separate listing of separately owned land and improvements (Sec. 25.08(c));
	Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b));
	Requests for separate listing of separately owned standing timber and land (Sec. 25.10(c));
	Requests for separate listing of undivided interests (Sec. 25.11(b)); and
	Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)).

	Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities and school districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01(e) and (f)). A school district with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004(g)-(j)).
	Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board, or the Federal Energy Regulatory Commission. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(d)).
	Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055. For good cause, the chief appraiser shall extend the deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year (Sec. 21.09(b)).
	*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property (Secs. 11.42(d) and 11.43(d)). Homestead exemption applications, other than Sec. 11.13(c) or (d), for property acquired after January 1 may receive an exemption authorized by Section 11.13 for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year (Sec, 11.42(f)).
May	
1	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 (Sec. 25.19(a)).
	Last day (or as soon thereafter as practicable) for the chief appraiser to deliver a clear and understandable written notice to the property owner of residence homestead property that does not qualify for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)).
	Third Quarter Allocation letters sent to entities
1-14	Period to file resolutions with chief appraiser to change appraisal district's finance method (Sec. 6.061(c)).
1-15	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70(a) and (b)).
	NOTE: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.

2	Beginning of the time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur an additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07(d)).
15	Deadline for ARBs to adopt ARB hearing procedures; adopted hearing procedures must be submitted to PTAD within 15 days of adoption (Sec. 41.01(c) and (d)).
	Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)).
	Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)).
	Last day to file most protests with ARB (or by the 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).
	Formal Hearings Begin
19	Last day for the chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change the appraisal district's finance method (Sec. 6.061(d)).
24	Last day for chief appraiser to notify taxing units of change in the appraisal district's finance method (Sec. 6.061(d)).
31	Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.04).
	Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)).
	Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay the third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)).
	Last day for a religious organization that has been denied a Sec. 11.20 exemption because of its charter to amend the charter and file a new application (or before the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.421(b)).
	Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported to up to 730 days for the aircraft parts to be exempt from taxation as freeport goods for the current and subsequent tax years (Sec. 11.251(l)).
June	

14	Last day for chief appraiser to submit proposed budget for next year to appraisal district board and taxing units (unless taxing units have changed appraisal district's fiscal year) (Sec. 6.06(a) and (i)).
15	Last day (or the 60th day after the date on which the chief appraiser delivers notice to the property owner under Sec 22.22, if applicable) for chief appraisers to accept and approve or deny late-filed freeport exemption applications (Sec. 11.4391(a)).
	Beginning date that appraisal district board may pass resolution to change appraisal district's finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec. 6.061(a)).
30	Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03(a)).
	Last day for taxing units' third quarterly payment for the appraisal district budget for the current year (Sec. 6.06(e)).
	Last day to form a taxing unit to levy property taxes for the current year (Sec. 26.12(d)).
	Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13(n)).
	Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422(a)(1)).
	Begin even-year biennial Reappraisal Plan update to be submitted to the Board of Directors (final approval by resolution no later than September 15).
July	
1	Date that delinquent taxes incur a total 12 percent penalty (Sec. 33.01(a)).
	A taxing unit or appraisal district may provide that taxes that become delinquent on or after Feb. 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or appraisal district or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07(a)).
	NOTE: Taxing units and appraisal districts that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney's collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the collector sends the property owner a notice of delinquency and penalty (Sec 33.08(a) and (c)).
	Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35(b), 24.36).

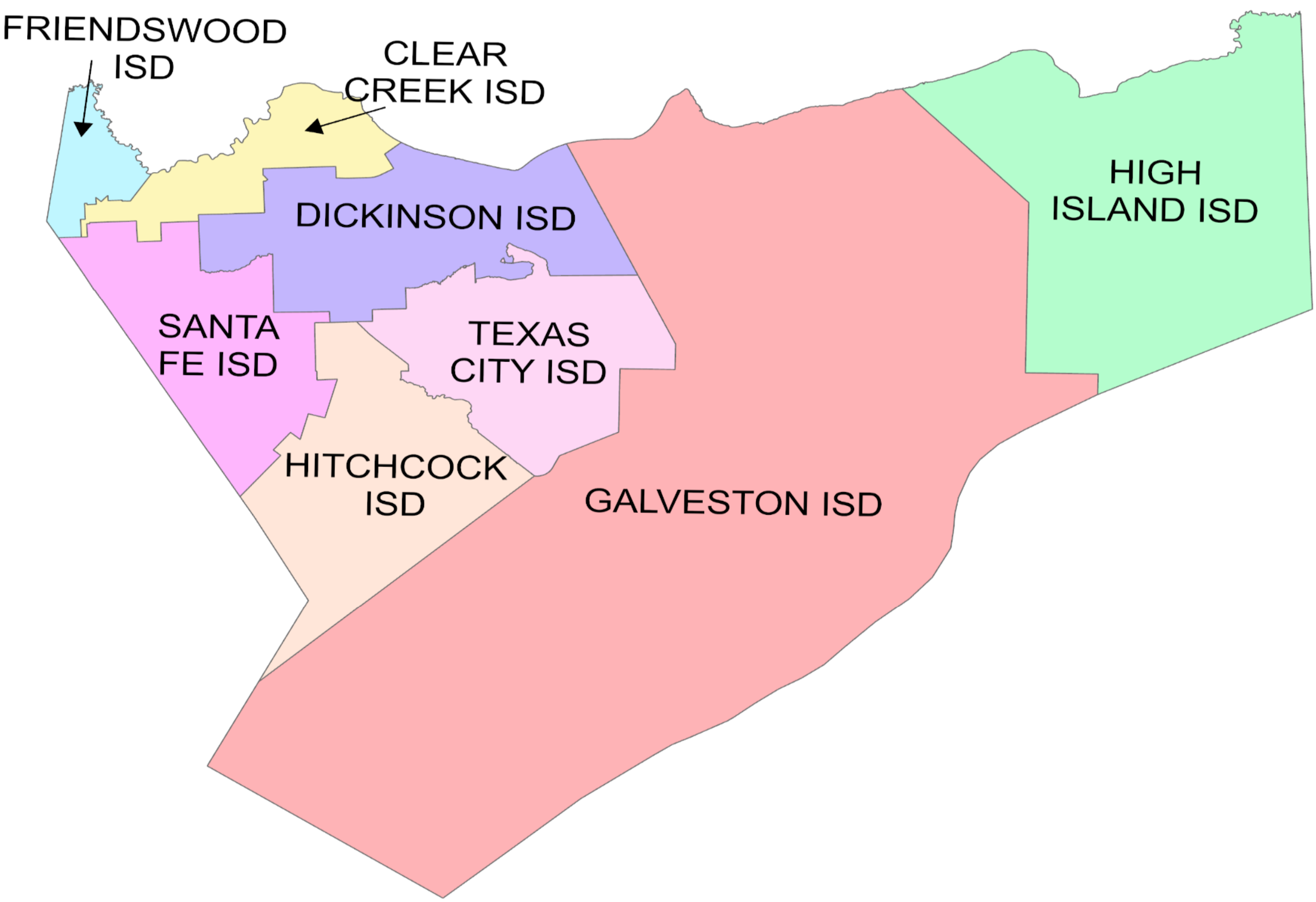
20	Date ARB must approve appraisal records but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of an appraisal district in a county with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12(a)-(c)).
25	Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Secs. 24.38, 24.40).
	Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)).
	Last day for the chief appraiser to prepare and certify to the assessor, for each taxing unit, an estimate of the taxable property value if the ARB has not approved the appraisal records by July 20 (Sec. 26.01(a-1)).
	Secretary of the CAD Board of Directors delivers written notice of the date, time, and place of the Reappraisal Plan public hearing to the presiding officer of the governing body of each participating taxing unit not later than the 10th day before the hearing (Sec. 6.05(i)).
31	Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).
	Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay the fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(b)).
	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12(f)).
August	
1	Date the taxing unit's assessor submits the appraisal roll and the date that the collector submits the collection rate estimate for the current year to the governing body (or soon after as practical) (Sec. 26.04(b)).
	Appraisers begin field reviews & pick-up of new construction for the new year.
	Fourth Quarter Allocation letters sent to entities.
	Electronic Appraisal Report Submission (EARS) to Comptroller (after Supp 1 annually). The Comptroller will send back the report in Sept-Oct. - CAD emails the Report of Prop Val to entities by November 1st.

7	Date taxing units (other than school districts, small taxing units and water districts) must publicize no-new-revenue and voter-approval tax rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)).
	Date chief appraisers must post a notice on the appraisal district's Internet website to property owners in the appraisal district stating the estimated amount of property taxes may be found in the property tax database required by Tax Code Section 26.17 (or as soon thereafter as practicable) (Sec. 26.04(e-2)).
	Date chief appraisers must publish the notice required by Tax Code Section 26.04(e-2) in a newspaper of general circulation in the county for which the appraisal district is established (Sec. 26.04(e-6)).
14	Last day for appraisal district board to pass resolution to change appraisal district's finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)).
	Last day for appraisal district board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit (Sec. 6.031(a)).
	Submit CAD Operations Survey
15	Deadline for Comptroller's office to certify final SDPVS findings to commissioner of education except as provided (Comptroller Rule Sec. 9.4317(d)).
30	Date ARB must approve appraisal records for appraisal districts in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12(c)(1)).
31	If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district for the tax bill before Sept. 1 of the year in which the tax is assessed (Sec. 33.011(b)(1)).
	Last day taxing units may file resolutions with the appraisal district board to oppose proposed change in the appraisal district finance method (Sec. 6.061(a)).
	Last day for a taxing unit entitled to vote for appointment of appraisal district boards of directors to file a resolution opposing a change by the appraisal district board in the number and selection of directors (Sec. 6.031(a)).
	Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).
	Submit Ad Public Hearing for CAD Budget at Board of Directors Meeting
	Secretary of the CAD Board of Directors sends entities written notification of the budget.

September	
1	Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).
14	Last day for appraisal district board to adopt appraisal district budget for the next year, unless a district has changed its fiscal year (Sec. 6.06(b) and (i)).
	Last day for appraisal district board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061(a)).
	Last day for appraisal district board to notify taxing units in writing if a proposal to change the number or method of selecting appraisal district boards of directors is rejected by a voting taxing unit (Sec. 6.031(a)).
	Distribute the approved Reappraisal Plan to the presiding officer of the governing body of each participating taxing unit and to the Comptroller within 60 days after approval (Sec. 6.05(i)).
	Submit an Ad to the newspaper for Appraisal Review Board Applicants for the next year.
	Submit an Ad to the newspaper for the Auditor (even years).
	Depository (Odd years). BOD approves at the October or November meetings.
29	Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its no-new-revenue tax rate for this year or last year's tax rate; the unit's governing body must ratify the new rate within five days of establishing the rate (Sec. 26.05(a) and(c)).
30	Last day for taxing units' fourth quarterly payment for appraisal district budget for the current year (Sec. 6.06(e)).
October	
1	Date tax assessor mails tax bills for the year (or soon after as practical) (Sec. 31.01(a)).
	CAD Board of Directors Elections- Before October 15, eligible voting entities may nominate, by resolution, one candidate for each position on the board.
	Valuation Service Contract approval is scheduled at the monthly BOD meeting.
	The Board of Directors interviews & selects new Appraisal Review Board members.
15	Mail a copy of the approved Audit report to the presiding officers of the taxing entities
29	CAD Board of Directors Elections-Before October 30, the Chief Appraiser prepares the ballot and delivers it to the Presiding Officer of each entitled voting entity
November	
1	Mail Report of Property Values to Entities, TAC & Comptroller (received in Oct. from Comptroller)

	First Quarter Allocation letters sent to entities
30	First half of split payment of taxes is due on or before this date (Sec 31.03(a)).
December	
1	Mail Dealer Declaration forms (motor vehicles, vessels, manufactured houses, heavy equipment, etc.)
1-31	Time when the appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).
14	Before December 15th, the entities' governing bodies shall submit their votes for the new CAD Board of Directors.
31	Last day for taxing units' first quarterly payment for appraisal district budget for next year (Sec. 6.06(e)).
	Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)).

S11 Dickinson ISD
S12 Friendswood ISD
S13 High Island ISD
S14 Hitchcock ISD
S16 Clear Creek ISD
S17 Santa Fe ISD
S18 Texas City ISD



NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
SHELOR, AL SURVEY	1000	ANNA ALEA KINGSPARK/WHITEHALL A	1180
A & F SD	1005	ANNALEA KINGSPARK & WHITEHALL SEC B (2015)	1192
ABRAHAM	1007	THE ARBOR AT WATERFORD HARBOR	1192.1
ACICIA RESV	1010	THE ARBOR AT WATERFORD HARBOR - WF	1194
ACAPULCO VILLAGE	1010.1	ARBOR GATE/AUSTIN CHASE AT WEST RANCH SEC 4 (2016)	1194.1
ACAPULCO VILLAGE	1023	ARBOR GATE/AUSTIN CHASE AT WEST RANCH SEC 4 CUSTOM	1200
ACORN CREEK(2025)	1035.2	ARCADIA TOWNSITE	1215
GOLF SHORES SUB	1045.1		1220
AIRPORT HOMESITES 2	1045.2	ARMSTRONG T D	1227
AIRPORT HOMESITES 2	1050	ASHFORD VILLAGE TOWNHOMES	1232
AIRPORT HOMESITES 4	1050.1	ASHTON PARK	1235
AIRPORT HOMESITES 4	1060	ASHTON PLACE CONDO	1243
AL WEST	1075	AUSTIN PARK (2006)	1248.1
RYMAL RANCH ESTATES	1076	MAPLE LANDING	1251
ALGOA SUBD # 1 UNREC S/D BLKS 4-5-16	1081	AUDOBAHN (2007)	1254
ALGOA SUBURBS LETTERED BLKS	1086	AVALON AT FRIENDSWOOD (2022)	1262
ALLEN'S LANDING SEC 1	1095	AVOCET (2007)	1262.1
ALTA LOMA OUTLOTS	1095.1	AVOCET BEACHFRONT (2007)	1263
LONE PINE (98)	1095.2	BUNGALOWS AT MARGARITAVILLE	1280
ALTA LOMA OUTLOTS DUPLEXES	1100	BACKBAY	1285
ALTA LOMA TOWNSITES NORTH OF HWY 6	1100.1	BACKBAY TOWNHOMES	1300
ALTA LOMA TOWNSITE SOUTH OF HWY 6	1102	BACLIFF VILLAS	1310
AMBROSE 2023	1105	BAHIA AZUL	1322
AMBURN BOAT BASIN	1105.1	BAR-E-BAR ESTATES (97)	1325
AMBURN BOAT BASIN - WF (2014)	1105.2	BARBERIA	1325.1
AMBURN BOAT BASIN - WV (2014)	1110	BARBERIA WF	1340

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
AMBURN HOMESITES	1112	BARNES	1347
AMBURN OAKS SEC 1	1122	BARTON SQUARE (2002)	1354
AMBURN PARK (REPLAT)	1142	BAY CASA (2013)	1355
ANCHOR BAY	1145	BAUER CHARLES	1358
ANDERSON WAYS 1	1160.1	BAY COLONY NORTHPOINTE SEC 1 (2005)	1366
ANGELL RUNGE ADDN	1160.2	BAY COLONY PARKSIDE SEC 1	1370
ANGELL-RUNGE ADDN	1175	BAY BREEZE ADDN	1370.1
BAY BREEZE ADDN WATERFRONT	1371	BAYOU PARK SUB SEC 1 (97)	1522
BAY COLONY COMM RESV (88)	1372	BAYOU PARK SEC 3 (2005)	1530
BAY COLONY COMM RESV SEC 2 (88)	1375	BAYOU RIDGE	1530.1
BAY HARBOR	1376	HIGLAND BAYOU FRONTAGE	1535
BAY HARBOR ADD NO 1 (91)	1380	BAYOU ROAD	1540
BAY MEADOWS	1382	BAYOU SHORE (AKA WHEELERS)	1541
BAY COLONY POINTE (2000)	1385	BAYOU SHORE DR (UNREC T&L 1 LT 5 & 6)	1554
BAY RIDGE	1391	BAYOU TERRACE	1561
BAY COLONY WEST (2010)	1396	BAYOU VILLAGE	1575
BAY RIDGE SUB SEC 4	1401	BAYOU VISTA SEC 3	1580
BAYVIEW SEC1 (2009)	1403	BAYOU WOODS	1580.1
BAYVIEW SEC 3 (2017)	1405	BAYOU WOODS WF	1591.1
BAY VUE	1406	BAYSIDE LANDING (2006)	1593
BAY WATER CONDOMINIUMS (2007)	1407	LAFFITES HARBOR REPLAT (BAYSIDE @ WATERMANS) (2015	1594
BAYBRIDGE ESTATES (2006)	1415	BAYSIDE AT WATERMAN'S (2017)	1594.1
BAYCREST 2	1430	BAYSIDE AT WATERMAN'S WV (2017)	1600
BAYOU BEND	1430.1	BAYVIEW ACRES	1600.1
BAYOU BEND WF	1432	BAYVIEW ACRES WATERFRONT	1600.2
BAYOU BEND ESTATES	1432.1	BAYVIEW ACRES WATERVIEW	1600.3
BAYOU BEND ESTATES (WF)	1440	TEXAS CORINTHIAN YACHT CLUB	1615
BAYOU BRAE	1455	BAYVIEW ADDN	1615.1
BAYOU CHANTILLY	1455.1	BAYVIEW ADDN WATERVIEW	1615.2
BAYOU CHANTILLY WF	1480	BAYVIEW ADDN WATERFRONT	1630
BAYOU CREST	1480.1	BEACH ADDN (AKA BEACH PARK)	1635

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BAYOU CREST WF	1500	BEACON ISLAND	1636
BAYOU ESTATES	1502	BEACHTOWN TOWN CENTER 1 CONDOS (2012)	1641
BAYOU FOREST SUB (97)	1505	BEACHSIDE VILLAGE	1641.1
BAYOU HOMES	1511	BEACHSIDE VILLAGE BEACHFRONT	1642
BAYOU LAKES (2005)	1513	BEACHTOWN GALVESTON VILLAGE 1 SEC 1	1642.1
BAYOU LAKES SEC 3 & 4 (2022)	1515	BEACHTOWN BEACHFRONT (2007)	1642.2
BAYOU OAKS	1515.1	BEACHTOWN TOWNHOME (2011)	1648
BAYOU OAKS WF	1517	BEACON ISLAND (2010)	1653
BAYOU MAISON (2019)	1520	BEACON ISLAND (2017)	1654
BEACON POINT	1660	BRIAR GLEN SEC 1 PHASE 2	1956
BEAU VEAU SITES	1665	BRIAR BEND (2006)	1970
BEAUSSIRE	1680	BRIAR MEADOW	1975
BEE GEE BAY SUBD	1757	BRIAR MEADOW	1983
BENTWOOD AT BAY COLONY 1 (2005)	1760	BRITTAIN ESTATES	1985
BERGERON	1765	BRITTANY BAY	1989
BERMUDA BEACH	1765.1	BRITTANY BUSINESS PARK	1990
BERMUDA BEACH	1765.2	BRITTANY BAY PARK SEC 1	1994
BERMUDA BEACH	1788	BRITTANY LAKES SEC 3 (99)	1995
BERRY FIELD (2005)	1815	BRITTON	1999
BIRDS S/D	1835	BRITTANY LAKES SEC 7 & 8	1999.1
BIRDSONG RESUB TOWNHOMES	1836	BRITTANY LAKES-WF (2006)	2001
THE BISCAYNE SEC 1	1836.1	SALT CEDAR	2016
TEH BISCAYNE SEC 1 BEACHFRONT	1850	BRINT BAY VIEW	2020
BLANCHARD E D	1859	BROADWAY	2060
THE OAKS @ BLUE JAY (2017)	1860	BROWN (L-5 B-2 FRIENDSWOOD)	2083
BLUE WATER WF	1865	BUNGALO BEACH 2023	2097
1865	1865.1	BUNDICK S C (S/D OF SURVEY)	2098
1865.1	1870	BUCKINGHAM ESTATES (96)	2100
BLUE WATER 2	1875	BURGESS	2111
BLUE WATER 3	1891	BUTLER OAKS	2114
THE BOARDWALK AT JAMAICA (96)	1894	BY THE SEA CONDO	2118
BOCA RATON SEC 1	1900	CADE S/D	2120

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
BOGATTO ADDN	1903	CADES S/D OR BLAKEMORE	2130
BEATRICE BOGATTO ADDN EXTN	1904	CALHOUN	2135
SUNSET ESTATES	1912	CAMBIANO UNREC	2138
BORONDO PINES SUB (2002)	1913	CAMOEO PLACE	2140
BORDEN'S GULLEY	1923	CAMP	2142
811 BRADFORD CONDOS (2006)	1930	CAMP HOMES ADDN	2150
BRANDING IRON COMMUNITY	1940	CAMPECHE COVE 1	2150.1
BREAKERS CONDO	1941	CAMPECHE COVE I	2151
BRECKENRIDGE COVE	1951	CAMPECHE SHORES REPLAT (2005)	2151.1
BRIARGLEN (95)	1955	IZMAL CT AT CAMPECHE SHORES (2014)	2155
CAMPECHE COVE 2 TOWNHOMES	2160	CENTURY OAKS ESTATES (96)	2415
CAMPECHE COVE 3	2170	CHAPPELL HILL REPLAT	2425
CAMPECHE COVE TOWNHOMES	2177	CHARTER SQUARE	2427
CAMPECHE ESTATES SUB (92)	2185	CHASE PARK SEC 1	2435
CAMPUS HEIGHTS	2205	CHELSEA MANOR	2437
CANAL CITY	2215	TEXAS CITY HEIGHTS	2445
CAPLEN SHORES (87)	2215.1	CHEYENNE	2445.1
R BARROW SUR	2229	CHEYENNE S/D (FRAME)	2454
CAPTAIN'S COVE RESORT CONDOS	2245	CHRISTI (97)	2460.1
CARMEL VILLAGE PHASE I	2280	CHRISTOPHER SQUARE	2465
CARRIAGE LANE	2295	CIMMARON COUNTRY COMMUNITY SUBD	2470
CARIBBEAN TOWNHOMES	2300	CINNAMON COVE (UNREC)	2475.2
CARTER ADDN	2310	CLAIRMONT (S18)	2490
CASA DEL MAR CONDO	2315.1	CLAREMONT PARK SEC 1 (98)	2515
CASA GRANDE WF	2317	CLEAR CREEK BLK A	2582
CASA MARINA DEL SOL (2006)	2320	CLEAR CREEK CROSSING	2587
CASA RIO CONDO	2330	CLEAR CREEK CROSSING APARTMENTS	2590
CASTLE PARK	2331	CLEAR CREEK MEADOWS SEC 1	2595
CASTLE ESTATES PHASE 1	2345	CLEAR CREEK HEIGHTS	2598
CAUSEWAY PARK	2350	CLEAR CREEK SQUARE	2600
CEDAR CREST	2353	CLEAR CREEK VILLAGE SEC 1	2600.1
CEDAR LANDING SEC 1 (2000)	2355	CLEAR CREEK VILLAGE SEC 1 CANAL	2606

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CEDAR LAWN	2367	CLEAR CREEK VILLAGE SEC 6 PH 2	2610
CENTERFIELD (88)	2368	CLEAR CREEK WOODS	2620
CENTERFIELD LAKES (98)	2371	CLEAR LAKE SHORES	2620.1
CENTER PARK (2017)	2382	CLEAR LAKE SHORES WATER VIEW	2620.2
CENTRAL PARK SOUTH (2022)	2382.3	CLEAR LAKE SHORES (JARBOE BAYOU)	2620.3
CENTRAL PARKS3	2383	CLEAR LAKE SHORES (2094)	2625
CENTRAL CITY 9	2389	CLEAR LAKE SHORES WF LEASES	2640
CENTRAL PARK(2022)	2389.1	CLEARVIEW TERRACE	2641
CENTRAL PARKS2	2391	CLEARVIEW TERRACE SEC 2	2650
CENTERPOINTE	2395	CLIFFS OF SAN LEON	2650.1
CENTRAL PARK - DICKINSON	2398	CLIFFS OF SAN LEON WF	2650.2
CLIFFS OF SAN LEON WV	2655	CORY MOREHEAD25	2805
CLIFTON BY THE SEA	2655.1	COUNTRY CLUB ESTATES (UNREC)	2805.1
CLIFTON BY THE SEA WF	2655.2	COUNTRY CLUB ESTATES (UNREC) WF	2811
CLIFTON BY THE SEA WV	2672	COUNTRY PLACE (STATE SEC 1	2815
CLOON SUBD 4	2672.1	COUNTRYSIDE	2816
CLOON SUB 4	2685	COUNTRYSIDE SEC 2/COUNTRYSIDE OAKS	2818
CLOVER ACRES	2689	COUNTRYSIDE SEC 3	2819
COASTAL POINT (2020)	2692	COUNTRYSIDE SEC 4	2819.1
COBBLESTONE (2020)	2705	CONTRYSIDE SEC 4 NEWER (95)	2821
COE	2715	COUNTRYSIDE SEC 5	2825
COHEN ROBERT I	2730	COUNTY PARK	2836
COLLINS	2740	COWARD CREEK CROSSING	2840
COLONIAL ESTATES	2750	COWARD CREEK 1	2845
COLONY PARK 1	2755	COWARD CREEK 5	2857
COLORADO	2767	CREEKSIDE ESTATES SEC 1 (93)	2859
CONSTELLATION POINTE SEC 1	2768	CREEKWOOD (2010)	2861
CONSTELLATION POINTE MARINA (2006)	2768.1	CREEKSIDE@WEST RANCH SEC 1 (2008)	2867
CONSTELLATION POINTE 2-WF (2006)	2768.2	CRENNELAND C	2869
CONSTELLATION POINTE CANAL (2006)	2768.3	CREEKWOOD EST (2014)	2875
CONSTELLATION POINTE DRY (2006)	2771	CRENSHAW BEACH 1	2875.1
CONSTELLATION POINTE DOCKOMINIUM (2007)	2775	CRENSHAW BEACH 1	2878

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
COOK & STEWART	2775.1	BARDS SUB	2880
COOK & STEWART	2775.2	CRESTWOOD	2881
COOK & STEWART	2775.3	CRESCENT TRACE (2003	2887
COOK & STEWART	2775.4	CRYSTAL BEACH ESTATES	2902
COOK & STEWART	2775.5	CRYSTAL CANALS SEC 3 (2002)	2903
COOK & STEWART	2780	CRYSTAL LAKE	2912
COPACABANA BY THE SEA	2787	CYPRESS BAY SEC 1 (2009)	2938
CORBETT	2790	THE DAWN CONDOMINIUM (2006)	2949
CONERSTONE PLACE (2001)	2791	DEER PARK (2003)	2955
CORONADO SUB	2798	DELMAR 1	2955.1
CORY MOREHEAD SUB NO 24 2023	2798.1	DELMAR 1	2955.2
CORY MOREHEAD SUB NO 24 2023 WATER FRONT	2798.2	DELMAR 1	2960
DELANY COVE SEC 1&2 (2006)	2960.1	DUNES AT BOLIVAR (2002)	3096.1
THE LANDING AT DELANY COVE (2016)	2961	DUNES AT BOLIVAR (2002)	3121
DEM SHADOWS	2964	EAGLE LAKES	3125
DENVER COURT	2965.1	EAGLES POINT	3130
DENVER RESURVEY (NHA)	2965.9	EAST DICKINSON	3135
DENVER RESURVEY (NHX)	2985	EAST PARK	3145
DERRICK J W	2985.1	EDENS	3150
GORDY,2ND ROW	2986	EDGARS ADDN	3152
DEVEREAUX HOSPITAL & NEUROBEHAVIORAL INSTITUTE	2995	EDGWATER PARK SEC 1 (2009)	3155
DIAMOND (UNREC)	2996	EDGEWOOD	3160
DIAMOND BEACH CONDOS (2010)	3015	EDWARDS LANDING	3162
DICKINSON ADD D	3020	EGRET BAY PARK (96)	3166
DICKINSON BAYOU ESTATES	3020.1	3166	3170
DICKINSON BAYOU ESTATES WF	3030	EL CIELO DRIVE	3171
DICKINSON BAYSHORE	3030.1	EL CORTEZ VILLAS CONDOS (2008)	3175
DICKINSON BAYSHORE WF	3040	EL DORADO	3190
DICKINSON TOWNSITE	3042	ELLIS ACRES (UNREC)	3195
DOCKSIDE @ MARINA DEL SOL	3043	ELLIS LANDING	3200
THE DOMINION AT FRIENDSWOOD LAKES (2012)	3045	EMERALD BEACH	3200.1
DOLLAR BEACH II	3049	EMERALD BEACH	3201

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DOWNTOWN HOMESITES (2006)	3060	EMERALD BEACH 2	3201.1
DOVE COVE CONDOS	3065	EMERALD BEACH 2	3204
DOVE MEADOW	3070	EMERALD BY THE SEA (2008)	3205
DRIFTWOOD	3070.1	EMERALD TERRACE	3220
BAYOU HOMES	3070.2	EMPERE CHATEAU 1	3225
DRIFTWOOD	3075	ENCHANTED WOODS	3227
DRIFTWOOD	3075.1	ENCLAVE AT BAY COLONY (2002)	3235
BEAUMONT DR SUBD	3075.2	ENGLISH VILLAGE TOWNHOMES	3249
DRIFTWOOD	3090	3279-ESTATES OF GRAND BEACH (2014)	3253
DUNBAR ESTATES 1	3093	ESTATES OF SUNSET COVE (2007)	3255
DUNMAN PARTITION S/D (1 THRU 8 OF E 1/2)	3094	ESTELLE	3266
DUNES OF WEST BEACH	3095	EVIA PHASE ONE (2005)	3269
DUNTON	3096	EXCELSIOR CONDOMINIUMS (2008)	3270
FABULOUS FLAMINGO ISLES	3276	FRIENDS HEIGHTS (2022)	3460
FAGGARD SLIP EXTN	3280	FRIENDSWOOD SUBD (LTS 1 TO 12)	3460.2
FAHEY	3297	FRIENDSWOOD SUB (04)	3465
FAIRWAYS AT SOUTH SHORE	3310	FRIENDSWOOD ESTATES SUBD	3467
FALCON RIDGE	3314	FRIENDS CROSSING	3469
FALLING LEAF ESTATES (2000)	3326	FRIENDS KNOLL (2000)	3472
FM2094 SHOPPING CENTER	3327	FRIENDSWOOD TRAILS (2020)	3475
FM 270 COMM PK (88)	3335	FRIENDSWOOD FOREST	3480
FAULKNER ESTATES	3339	FRIENDSWOOD GARDENS	3484
FEDDERSON	3342	FRIENDSWOOD LAKES SEC 1 (2002)	3488
FERRY ROAD SUB (96)	3345	FRIENDSWOOD LAKES GARDEN HOMES	3495
FIELDCREEK FOREST	3350	GAFF TOPPERS 1	3504
FIESTA ESTATES	3350.1	GALVESTON BAY CLUB (2000)	3505
FIESTA ESTATES WF	3370	GALVESTON TOWNSITE	3505.1
FLAKES	3370.1	GALVESTON TOWNSITE (NHK)	3505.2
FLAKES	3377	GALVESTON TOWNSITE (NHL)	3505.3
FOOD LION ADDN	3381	GALVESTON TOWNSITE (NHR)	3505.5
FOREST COVE SEC 1	3382	GALVESTON TOWNSITE (NHT)	3505.6
FOREST COVE SEC 2 (2011)	3386	GALVESTON TOWNSITE (NHU)	3505.7

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
THE FOREST SEC 1	3387.1	GALVESTON TOWNSITE (NHV)	3505.8
THE FOREST SEC 2	3389	GALVESTON TOWNSITE (NHZ)	3505.9
THE FOREST (2000)	3389.1	GALVESTON TOWNSITE	3508
THE FOREST	3390	GALV ELECTRIC CO LOFTS (2006)	3510
FORMAN	3394	GALVESTON OUTLOTS	3510.1
THE FOREST SEC 5	3399	GALVESTON OUTLOTS (NHH)	3510.2
THE FOREST SEC 9	3415	GALVESTON OUTLOTS (NHJ)	3510.3
FOX MEADOWS	3420	GALVESTON OUTLOTS (NHM)	3510.4
FOX TRACE	3420.1	GALVESTON OUTLOTS (NHN)	3510.5
FOX TRACE WF	3435	GALVESTON OUTLOTS (NHO)	3510.6
FREEWAY PARK	3445	GALVESTON OUTLOTS (NHP)	3510.7
FREEWAY PROPERTIES	3455	GALVESTON OUTLOTS (NHQ)	3510.8
FRENCHMANS CREEK TOWNHOMES	3458	GALVESTON OUTLOTS	3517
FRIEDMAN/LFC (92)	3459	TELEPHONE BUILDING CONDO	3520
GALVESTONIAN CONDO	3535	BAYOU END CIR	3793
GARDEN TERRACE	3552	HALLS HALLS BRIDGE	3795
GATSBY CONDO	3555	HALLS SUPER HIWAY ADDN	3821
GEORGE T S	3600	HARBORWALK SEC 1	3825
GLEN COVE ADDN	3600.1	HARBOR EAST CONDO	3830
GLEN COVE ADDN CANAL	3600.2	HARBOR LIGHT (UNREC)	3831
GLEN COVE ADDN WATERFRONT	3605	HARBOUR POINTE SEC 1	3835
GLEN COVE PARK	3611	HARBORVIEW 1	3836
GRAND OAK VILLAGE (2022)	3615	HARBORVIEW 2	3838
GLENMONT	3620	HARBOUR PARK SEC 7 (97)	3840
GLENSHANNON	3630	HARBOUR COVE CONDO	3842
GODARD PARK	3645	HARBOUR PARK SEC 1	3855
GOLDEN ACRES	3655	HARRIS ADDN 1	3859
GOLF CREST	3667	HARBORSIDE CONDOS	3865
GORDY J P	3675	HARVEY & STOUT	3866.1
GRAND BEACH	3680	CASTLEWOOD HARVEY & STOUT RESUB BLK 5	3870
GRAND CAY HARBOUR (2007)	3680.1	HARWOOD	3875
GRAND CAY HARBOUR WATERFRONT	3686	HAVRE LAFITTE 1	3875.1

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GREEN CAYE VILLAGE (2006)	3692	HAVRE LAFITTE 1	3877
GREEN ISLE	3707	HARVE LAFITTE 3	3877.1
GREENRIDGE SUB (99)	3727	HAVRE LAFITTE 3	3883
GROVER ADDITION	3730	HAVRE LAFITTE TOWNHOMES (87)	3884
GREENWOOD 1	3745	HAVRE LAFITTE VILLAS	3890
GULF PALMS	3745.1	HAWKINS	3894
GULF PALMS	3751	HAYLEE PARK (2003)	3900
GULFPORT VILLAGE SUB REPLAT NO 2 (95)	3755	HEARDS LAND CIRCLE	3903
GULF SHORES 1	3755.1	HEARDS LANE CONDO	3905
GULF SHORES 1	3755.2	HEIGHTS ANNEX	3912
GULF SHORES 1	3765	HERON'S LANDING	3914
GULF VIEW 1	3770	HENDLEY MARKET LUXURY CONDOS (2015)	3925
GULF VILLAGE 1	3786	HERITAGE ESTATES	3929
HALF MOON BEACH SUB	3792	HERSHEY BEACH SUB (96)	3932
HALLS ADDN TO ALVIN	3792.1	HEWITT ACRES	3942
HIDEWAY ESTATES ON KIMLEY COVE	3945	INDIAN BEACH 2	4133
HIDDEN COVE CONDO	3947	INDIAN BEACH 4	4137
HIDDEN OAKS SEC 1 (93)	3948	INTERCITY PLACE	4140
HIDDEN LAKES SEC 1-2 (2009)	3951	INTERCOASTAL CANAL ADDN	4140.2
85 HIGH ISLAND TOWNSITE S/D #1	3953	INTERCOASTAL CANAL ADDN WF (2011)	4143
HIDDEN LAKES SEC 4&5 (2016)	3958	I & GN RR A-601 SUBD	4155
HIDDEN LAKES SEC 6 & 7 (2016)	3958.1	ISLA DEL SOL	4155.2
HIDDEN LAKES SEC 6 & 7 WATERFRONT (2016)	3961	ISLA DEL SOL	4155.3
HIDDEN LAKES SEC 8 (2016)	3961.1	ISLA DEL SOL	4160
HIDDEN LAKES SEC 8 WATERFRONT (2016)	3966	ISLANDER EAST CONDO	4164
HIGHLAND ALLOTMENT 1ST SUB (90)	3967	THE ISLANDS PHASE 3 (96)	4167
HIGHLANDS (THE)	3968	J & S BEACH 3 (UNREC)	4167.1
HIGHLANDS SEC 7	3970	J & S BEACH 3 (UNREC)	4170
HIGHLAND BAYOU (CANAL)	3971	JAHNS	4177
HIGHLAND BAYOU (WF)	3974	JAKOVICH 3 SEC 1	4179
HIDDEN MEADOWS (3974)	3980	JAKOVICH 3 SEC 3	4183
HIGHLAND FARMS	3985	JAMAICA BAY ESTATES	4188

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
HIGHLAND PARK	3990	JAMAICA BEACH 1	4204
HIGHLAND TERRACE	4015	JAMAICA BEACH 16	4207
HITCHCOCK TOWNSITE	4040	JAMAICA BEACH SEC 19	4211
HOGANS LANDING	4047	JAMAICA BEACH 23	4215
HOIDALE & COFFMAN	4050	JAMAICA BEACH 27	4235
HOLIDAY BEACH	4050.1	JARBOE	4240
HOLIDAY BEACH	4052	JEMISON ADDN	4248
HOLIDAY BEACH	4054	JENSEN COLONY	4270
HOLLAND COUNTRY SUB	4055	JOHNSON BOAT SLIP (UNREC)	4275
HOLLAND ROAD ESTATES	4065	JOHNSON-CRAWFORD 1	4275.1
HOLLYWOOD HEIGHTS	4103	JOHNSON-CRAWFORD 1	4296
HUNTERS CREEK EST (2005)	4114	JOHNSTON ADEY 2	4305
IMITE FRANK S/D	4116	JONES (LOTS 110,117,ETC)	4307
IMPERIAL ESTATES	4120	JONES ADDN SEC 2	4317
IMPERIAL GARDENS	4130	JONES-PEREZ	4335
INDIAN BEACH 1	4131	JUNEMAN 1 (L 199-214-215)	4350
KAHALA BEACH ESTATES	4350.1	LAGO MAR CL TH	4459
KAHALA BEACH ESTATES	4351	LAGO SANTA FE SUB (98)	4460
KAHALA BEACH EST, ADDN 1	4353	LAGUNA DE ORO	4461
KEMAH VILLAGE (2006)	4355	LAGO SANTA FE - DRY LOTS	4464
KARANKAWA	4355.1	LAGUNA HARBOR (2005) ABST 162	4465
KARANKAWA	4356	LAFITTE TOWNHOMES	4478
KARANKAWA 2 TOWNHOMES	4364	LAGUNA SAN LUIS (88)	4480
KEMAH OAKS SUB (92)	4365	LAGUNA VISTA EST	4481
KEMAH TOWNSITE	4365.1	LAKES IN BAY COLONY	4485
KEMAH TOWNSITE WATERFRONT	4365.2	PIRATES COVE TOWNHOMES AT LAKE COMO	4492
KEMAH TOWNSITE	4365.3	THE LAKEFRONT	4493
KEMAH TOWNSITE MARINE TRONTAGE	4365.4	LAGO MAR POD (2017)	4493.1
KEMAH TOWNSITE MARINA	4368	LAGO MAR POD WF (2017)	4493.1
KEYSTONE MEADOWS	4375	LAGO MAR POD 10 SEC 1	4495.1
KING J B	4380	LAKENHEATH WF	4502
KINGSTON	4382	LAKES OF FALCON RIDGE SEC 1	4505

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KINGSTON BEACH	4385	LAKESIDE (UNREC)	4506
KINKEAD ADDN	4388	LAGO MAR POD 9	4507
KIPP AVE TWNHMS (2006)	4395	LAKESIDE ADDN	4510
KIRSTEN	4399	LAKESIDE SUBD	4510.1
KEMAH CROSSING 2023	4399.3	LAKESIDE WATERFRONT	4510.2
KEMAH CROSSING 3	4400	LAKESIDE-WV	4510.3
KLEINMANN	4413	LAKESIDE ISLAND-CANAL (2006)	4510.4
KOHFELDT & BRAUN	4416	LAKESIDE CANAL VIEW (2006)	4510.5
KOHFELDT BLK B A639	4417	LAKESIDE ADDN-BAYWIND (2006)	4511
KOHFELDT 1ST ADD	4420.1	THE LAKES OF BAY AREA	4512.1
KOHFELDT HEIGHTS A205	4420.2	LAGO MAR POD 1 SEC 1	4515
KOHFELDT HEIGHTS A205	4424	LAKEVIEW 1	4518
KOHFELDT F RESUB A176	4427	THE LAKES AT SAN JOAQUIN	4520
KOHFELDT 2ND A63	4430	LAKEWAY ADDN NO 1	4530
KONA KAI 1	4441	LAMAR	4540
KRESS	4450.1	LA MARQUE HEIGHTS	4545
LAGO MAR POD 2 SEC 1	4451.1	LANDING POINT	4564
LEGACY	4572	LILLU GARDENS - HOUGH	4720
LAURELFIELD	4575	LINDALE PARK	4745
LAUREL RIDGE	4580	LITTLE RIVIERA	4745.1
LAUREL TERRACE	4590	LITTLE RIVIERA WF	4750
LAWRENCE	4591	LIVE OAK RIDGE	4750.1
LAWRENCE 2	4595	LIVE OAK RIDGE	4765
LAZY BEND WATERFRONT	4595.1	LOCH LOMOND HOMESITES	4767
LAZY BEND CANAL SO OF BRIDGE	4595.2	LOCK LOMOND PHASE 1-A TOWNHOMES	4769
LAZY BEND CANAL NO OF BRIDGE	4598	THE TEXAS BLDG CONDOS	4785
LEAGUE CITY COMMERCIAL PARK	4600	LONE PINE	4787
LEAGUE CITY DIV A	4600.1	LONE TRAIL VILLAGE SEC 2 (2016)	4795
LEAGEU CITY DIV A (27-1)	4602.1	LONG SHADOWS	4797
LEAGUE CITY DIV B	4610	LONG SHADOWS	4805
LEAGUE CITY DIV E	4612	LONGWOOD PARK	4808
LEAGUE CITY DIV F	4615	LOOKOUT AT MARINA DEL SOL	4815

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LEAGUE CITY HEIGHTS	4620	LORI WOODS	4817
LEAGUE CITY INDUSTRIAL PARK	4630	LOST LANE #1 (2006)	4824
LEAGUE CITY ORANGE GROVES	4634	LOWELANDS (2002)	4846
LEAGUE CITY RETAIL CENTER (2008)	4635	LUNAS LANDING	4851
LEAGUE CITY SEMI-TROPICAL	4639	LYNCREST MANOR 2	4855
LEAGUE LOFTS (2008)	4640.3	LYNHURST 1	4863
LEAGUE CITY TOWNSITE	4645	MAGNOLIA CREEK SEC 9 (2007)	4866
LEE PLACE	4650	MACKEY ACRES SUB (99)	4870
LEWARD LANDING 1 TH	4652	MAGNOLIA	4871
LEWARD LANDING (DAVIS RD)	4655	MAGNOLIA 2ND	4872
LEGEND POINT CONDO	4664	MAGNOLIA CREEK	4872.1
LEISURE LAKES (2000)	4670	(GF) MAGNOLIA CREEK	4875
LENZ	4676	MAGNOLIA HEIGHTS	4878
ELEM LESLIE LANDING	4677	MAGNOLIA COURT (2007)	4879
LESLIE'S LOTS	4680	MAGNOLIA CREEK SEC 5	4881
LESLYN	4692	MAGNOLIA CREEK SEC 6	4884
LEXINGTON SQUARE TOWNHOMES	4694	MAGNOLIA LAKE (2006)	4886
BAYOU BEND ESTATES	4706	MAGNOLIA ESTATES SEC 1	4890
MAINLAND BUILDING CONDO	4891	MARINA VILLAGE (2000)	4959.1
MAGNOLIA ESTATES SEC 3	4893	MARINA VILLAGE (2000)	4960
MAGNOLIA CREEK SEC 8-10 (2008)	4895	MARINERS MOORING	4960.1
MAINLAND HOMESTEADS	4897	MARINERS MOORING WF	4962
MAGNOLIA CT TWNHMS (2013)	4898	MARINER'S COVE SEC 1 (98)	4967
MAGALE STRAND CONDO	4900.1	MARK 45 BUSINESS PARK SEC 1 (96)	4969
MAINLAND PARK	4900.2	MARKET STREET CONDO	4982
MAINLAND PARK	4900.3	MARBELLA SEC 13B (2016)	4982.1
MAINLAND PARK	4900.4	MARBELLA SEC 13B WATERFRONT (2016)	4983
MAINLAND PARK	4904	MARYS CREEK EST	4990
MAGNOLIA CREEK SEC 11	4911	MASSA (UNREC)	4990.1
MARLOW LAKE (2019)	4911.4	MASSA (UNREC)	4990.2
MARLOW LAKE 4	4917	NULL	5026
MAR BELLA INNER POND SEC 9,14	4917.1	MC CLAIN PARK 2	5035

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MARBELLA WF	4917.2	MC COLLUM	5050
MARBELLA SEC 10-A WF	4918	MCGREGORS REPLAT(MARKER OAKS RANCH)	5055
MARIBELLA SEC 2-4	4919	MC LEOD	5056
MARIBELLA SEC 3 (2008)	4921	ROW (WOODCOCK & LAWRENCE (97))	5060
MARBELLA SEC 4	4937	MCNEELS	5071
MARGOT (NW OF ROSS ST & SE HL&P)	4939	THE MEADOWS SEC 1 (2002)	5075
MARVILLA CONDOS	4943	MEADOW BEND	5084
MAR BELLA GATED SEC 11/11B	4944	MEADOWBEND SEC PHASE III	5085
MARBELLA SEC 12-A (2013)	4945	MEADOW BROOK (2009)	5093
E. MARBELLA SEC 12,15,16	4946	MEADOWS GATE (2006)	5096
MARINA BAY PARK	4948.1	MEADOWWICKE 1&2	5100
MARINA DEL SOL MARINA FRONTAGE	4948.2	THE MEADOWS IN BAY COLONY	5102
MARINA DEL SOL WATERFRONT	4950	MECON WAY (2002)	5104
MARINA ON THE LAKE	4952.1	MECHANIC ST LOFTS C0NDOS (2008)	5114
MARINA BAY PARK GF	4954	MELODYWOOD (94)	5130
MARINA PALMS	4954.1	MERRIWOOD	5140
MARINA PALMS WATERFRONT	4955	ROSEWOOD 2	5144
MARINA POINTE CONDO	4958	MILLER ADDN TO BAYVIEW	5175
MARINER HOUSE CONDO	4959	MISSION ESTATES	5181
MONTERRA ESTATES (2000)	5182	OAK CREST	5405
MOORES ADDN	5182.1	OAK FOREST	5415
MOORES ADDN;BAY AREA HABITAT	5185	OAK LAND & CASA GRANDE	5420
MOON CAYE CONDO	5186	OAK MANOR	5430
MONTE BELLO (2008)	5225	OAK PARK 1	5440
MOSSO A	5230	OAK RIDGE	5452
MOTOR	5236	OAKCREST MANOR SERC 1 (98)	5455
MUNSON, J B SUB	5238	OAKLAWN 1	5456
MULBERRY FARMS(2024)	5239	OAKLAWN 2	5458
MUSGROVE ESTATES (2022)	5245	THE OAKS OF CLEER CREEK SEC 1 (92)	5460
MUSTANG MEADOW	5250	OASIS TOWNHOMES	5460.1
NANTUCKET LANDING TOWNHOMES	5258	OASIS TOWNHOMES WF	5461
NATHAN CONDOS	5275	OAKS OF DICKINSON	5463

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NEUMANN	5287	THE OAKS REPLAT	5465
NEW BAYOU VISTA 3	5287.1	OCEAN SHORE 1 (UNREC)	5465.1
NEW BAYOU VISTA ADDN 9	5300	OCEAN SHORE 1 (UNREC)	5465.2
NEWPORT 1,2,3,4,5,6	5313	OCEAN SHORE 1 (UNREC)	5471
NICHOLINI	5317	OCEAN GROVE CONDOS	5472
NICHOLS ADDN	5320	O'CONNOR ANDREW (T&L 1 LT 139)	5474
NICHOLSTONE	5320.1	OFFATS POINTE S/D	5481
NICHOLSTONE SOUTHWEST	5325	OLD GALVESTON VILLAS REPLAT (2005)	5512
NICHOL ADDN 1	5335	ONEAL (94)	5515
NOISY WAVES	5335.1	OMEGA BAY (NUMBERED SECTIONS)	5518
ALBERDIE ADDN I	5345	MARKET STREET CONDOS	5519
NORMAN & BOATRIGHT	5350	THE ORCHARD (93)	5541
(N. CAPLEN ADDN)	5351	OUTER BANKS	5545
NORTHFIELD ESTATES (2008)	5365	PAASKE	5547
NORTH VILLAGE	5370.1	OAKS OF HITCHCOCK (2022)	5552
NORTHSIDE	5380	PAINTED MEADOWS SEC 3, 4 & 5 (2017)	5555
NOTTINGHAM CAMPSITES	5380.1	PABST ADDN	5557
NOTTINGHAM CAMPSITES	5383	PABST BAYVIEW	5559
NOTTINGHAM COUNTRY	5395	PALISADE PALMS (2005)	5560
OAKCREEK	5400	PALM BEACH	5560.1
PALM BEACH	5560.2	PEANUT BUTTER WAREHOUSE HARBORSIDE CONDOS (2008)	5675
PALM BEACH	5562	PECAN ACRES	5677
PAINTED MEADOWS SEC 1 (2005)	5567	PECAN CREEK ESTATES (2006)	5680
PALM COVE SUB (2002)	5567.1	PECAN FOREST 1 & 2	5682
PALM COVE SUB (2002)	5568	PECAN FOREST RESERVE (94)	5683
PALISADE PALMS CONDOMINIUMS (2008)	5570	PECAN FOREST BUSINESS PARK	5685
PALM CIRCLE	5571	PECAN FOREST VILLAGE TOWNHOMES	5686
PALM COVE SEC 1 (99)	5571.1	PECAN TRAILS (2020)	5688
PALM COVE WF	5575	PEACOCK ISLES SUB	5690
PALM COVE TOWNHOMES	5577	PECAN GROVE	5692
PALMS AT COVE VIEW CONDOMINIUMS (2008)	5580	PECAN GROVE ESTATES	5700

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PALM GARDENS	5582	PECAN WOOD ESTATES	5701
PALM KEY (2000)	5582.1	PEDREGAL	5702
PALM KEY (2000)	5584	PEDREGAL SOUTH	5706
PANAMA HISTORIC CONDOS (2006)	5585	PELICAN PASS 2023	5708
PALMS CONDO	5587	PELICAN HARBOUR PH II	5708.1
THE PARK AT EGRET BAY	5588	PELICAN HARBOUR WATER VIEW (2022)	5710
THE PARK AT TERRAMAR (2007)	5590	PELICAN ISLAND INDUSTRIAL PARK	5716
THE PARK TOWNHOMES	5590.1	PENINSULA 19 (2010)	5719
THE PARK PHASE 4	5592	PENINSULA	5720
THE PARK PHASE 2	5597	PERKINS BEACH 2	5722
THE PARK AT MARINA DEL SOL	5602	PENINSULA@CLEAR LAKE (2009)	5723
PARK OF CLEAR CREEK	5603	PENINSULA AT CLEAR LAKE SEC 2 (2012)	5723.1
PARK PLACE RESERVE	5607	PENINSULA AT CLEAR LAKE WF (2013)	5740
PARK PLACE SOUTH	5615	PERRY GROVE	5760
PARK TERRACE	5630	PILGRIM ESTATES	5760.1
315 TREMONT CONDOS	5633	PILGRIM ESTATES WF	5763
PARKWOOD VILLAGE	5635	PILGRIM EST ADDN 2	5765
PARK WEST	5635.1	PILGRIMS POINT	5770
WATERFRONT ACCESS (2000)	5645	PILGRIMS LANDING	5775
PARKE ESTATES (UNREC)	5660	PILGRIM SQUARE CONDO	5795
PATTON 1	5671	PINE GROVE	5805
PEARLBROOK (2013)	5673	PINE-HUGHES	5810
PINE LAKE UNREC	5851	POINTE WEST SEC 1 (2005) ABST 121	5911.1
PINEWOOD RANCHES	5855	POINT WEST BEACHFRONT (2012)	5912
PIRATES BEACH 1	5856	POINTE WEST (2006)	5922
PIRATES BEACH 2	5856.1	POLLY OAKS SUB (93)	5925
PIRATES BEACH II	5856.2	POLLY RANCH ESTATES	5926.1
PIRATES BEACH 2	5856.3	POLLY RANCH AIRSTRIP	5935
PIRATES BEACH 2	5856.4	PONDEROSA FOREST CONDO	5950
PIRATES BEACH 2	5856.5	PORT AUX PRINCE CONDO	5951
PIRATES BEACH 2	5863	PORT AUX PRINCE TOWNHOUSES	5954
PIRATES BEACH SEC 10 (91)	5863.1	PORTOFINO	5955

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PIRATES BEACH	5863.2	PORTO FINO DOCKOMINIUMS	5959
PIRATES BEACH	5863.3	PORT BOLIVAR OUTLOTS	5960
PIRATES BEACH	5863.4	PORT BOLIVAR TOWNSITE	5960.1
PIRATES BEACH	5863.5	PORT BOLIVAR TOWNSITE	5960.2
PIRATES BEACH SEC 10 REPLAT	5865.1	PORT BOLIVAR TOWNSITE	5963
PIRATES COVE 1	5865.2	PORT BOLIVAR WATER LOTS	5970
PIRATES COVE 1	5866	PRAIRIE ESTATES	5971
PIRATES COVE 2	5866.1	PRAIRIE KNOLL ESTATES	5971.1
PIRATES COVE 2	5866.2	PRAIRIE KNOLL TH	5981
PIRATES COVE 2	5866.3	PRETS LUMBER CO PLATT (98)	5987
PIRATES COVE 2	5870	THE PRESERVE AT GRAND BEACH (2014)	6010
PIRATES COVE SEC 6 (92)	5870.1	QUAKER VILLAGE TOWNHOMES	6015
PIRATES COVE SEC 6	5870.2	ESTATES	6020
PIRATES COVE DRY LOTS	5870.3	QUAKERS LANDING	6030
PIRATES COVE SEC REPLAT RES B	5873	RAGGIO	6033
PIRATES COVE SEC 7 (2000)	5880	RAIN RIVER (2012)	6037
PIRATES LANDING TOWNHOMES	5895	RAKOWSKI COMMERCIAL INT (2006)	6039
PLANTATION ESTATES 1	5900	RAINSONG #2	6042
PLANTATION OAKS	5903	RANCHO CARRIBE SUB (96)	6042.1
PLAYA SAN LUIS (88)	5903.1	RANCHO CARRIBE SUB (96)	6050
PLAYA SAN LUIS	5910	RANCHO VIEJO	6069
PT @ MARINA DEL SOL (INTERIOR)	5910.1	REGATTA TOWNHOMES SUB (97)	6070
PT AT MARINA DEL SOL (WF)	5911	REGENCY ESTATES 1	6092
THE RESERVE AT BAY HARBOR	6094	SAND CASTLE BEACH 1	6270.1
THE RESERVE AT WEST RANCH	6096	SAND CASTLE BEACH 1	6270.2
RESIDENCY CONDO (2015)	6105	SAND CASTLE BEACH 1	6272
RICHARD TAYLOR	6120	SAND DOLLAR BEACH (2017)	6273
RIDGECREST 1	6152	SAND CASTLE CONDO	6273.1
RIVIERA CONDO	6153	SANDCASTLE CONDO	6285
RIVIERA II CONDO	6154	SANDY SHORES	6289
RIVIERA	6154.1	SANTA FE TRAILS	6292
RIVIERA WF	6156	JUDY SARACCO SPECIAL (98)	6295

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RIVER COURT SEC 1 (93)	6162	SAWYER	6297
ROBERTS ADDN TO KEMAH	6180	SALT & STONE 2023	6300
ROLLOVER BY THE BAY	6195	SCARBOROUGH	6300.1
ROSEWOOD 1	6200	CLOON SUB I	6310
ROSEWOOD VILLAS 1	6220	SCHAPER CAMP COLONY	6315
RUSSELLS	6225	SCHMIDT ENCLOSURES	6330
RUSTIC OAKS	6233	SCHUMAN	6345
SANDHILL SHORES ADDN (2000)	6235	SCOTT ACRE HOMES	6350
SAN JOAQUIN ESTATES	6240	SCOTTSDALE ESTATES	6360
SAN LEON	6240.1	SEA BREEZE	6365
SAN LEON WV SOUTHEAST	6240.3	SEAGATE	6365.1
SAN LEON WF NORTH	6241	SEAGATE WF	6367
SALTGRASS CROSSING (2008)	6246	SEACREST	6372
SAN LEON FARM HOME TRACTS	6246.2	SEAGRASS (2007)	6375
SAN LEON (PALM LAKES)	6246.4	SEA ISLE (ORIG)	6383
VIKINGS PORT SEC 1	6249	SEA ISLE 7TH EXTENSION (WF BAY)	6391
SALTGRASS SEC 1	6253	SEA ISLE EXTN 15	6392
SAMARA (SEC 1-11)	6255	SEA ISLE EXTN 21	6392.1
SAN LUIS CONDO	6257.1	SEA ISLE EXTN 21	6396
SANDERLING (BF)	6257.2	SEA ISLE SEC 24 (2006)	6410
SANDERLING(BV)	6260	SEASCAPE CONDO	6425
SAN MARINO	6262	SEAWALL EAST CONDO	6426
SAN MARINO TOWNHOMES	6266	SEAWALL TUSCAN VILLAS CONDOS (2008)	6431
THE SANDS OF KAHALA BEACH SUB (97)	6270	SEDONA (2009)	6434
SEDONA SEC 3 (2014)	6437	SOUTH KEMAH	6637
SEDONA SEC 6	6440	SOUTH POINT CONDO	6640
SEIBEL	6445	SOUTH SHORE	6641.1
SEMLAC MOBILE HOME PARK SUBD	6452	SOUTH SHORE HARBOUR REPLAT GOLF FRONTAGE	6642
1726 BROADWAY CONDO	6460	SOUTH SHORE HARBOUR RESERVE F REPLAT	6643
SHADOWLAND	6475	SOUTH SHORE HARBOUR 1	6645.2
SHADY WOODS	6491	SOUTH SHORE HARBOUR 1	6645.3
SHARP'S REPLAT (2000)	6502	SOUTH SHORE HARBOUR 1 GOLF FRONTAGE	6645.4

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SHERWOOD FOREST (2004)	6505	SOUTH SHORE HARBOUR 1 GOLF FRONTAGE	6646
SHERWOOD FOREST WEST	6513	SOUTH SHORE HARBOUR 2 TOWNHOMES	6646.1
SHIPS MECHANIC ROW BLDG CONDOS	6520	MARINA TOWNHOMES WF	6647
SHOREVIEW 1	6525	SOUTH SHORE HARBOUR 3	6647.1
SIBLEY	6535	SOUTH SHORE HARBOUR 3 GOLF FRONTAGE	6648
SIESTA SHORES (CANAL)	6538	SOUTH SHORE HARBOUR 4	6648.1
SIEVERS COVE	6540	SOUTH SHORE HARBOUR 4 GOLF FRONTAGE	6649
SILVER LAGOON ESTATES	6540.1	SOUTH SHORE HARBOUR SEC 5	6649.1
SILVER LAGOON ESTATES WATERFRONT	6545	SOUTH SHORE HARBOUR SEC 5 GOLF FRONTAGE	6650
SILVER SANDS (UNREC)	6546	SOUTH SHORE HARBOUR GOLF COURSE TOWNHOMES	6651
SILVERLEAFS SEASIDE RESORT 1	6550	SS HARBOUR SEC 2 REPLAT	6652
SINGING SANDS 1	6550.1	SOUTH SHORE HARBOUR GOLF COURSE PATIO HM	6652.1
SINGING SANDS	6550.2	SS HARBOUR GOLF COURSE PATIO HM GOLF FR	6653
SINGING SANDS S/D	6551	SOUTH SHORE PARK SEC 2 (93)	6667
SINGING SANDS 2	6568	SS VILLAGE SEC 4 (93)	6669
NBHD 6568(SUNRISE COVE)	6570	SOUTH SHORE HARBOUR SEC 15	6669.1
SLONE 1	6588	SS HARBOUR SEC 15,16 GF	6670.1
SMITH TOWNHOMES	6610	SPANISH GRANT	6671
SNUG HARBOR	6615	SPANISH GRANT 2	6672
SOMERSET	6616	SPANISH GRANT 11	6672.1
SOMERSET PLACE	6621	SPANISH GRANT 11	6672.2
SOUTH SHORE BLVD EXT SOUTH (2007)	6623	SPANISH GRANT 11	6681
SOUTH POINT ESTATES SEC 1	6625	SOUTH SHORE HARBOUR SEC 19 (99)	6682
SOUTH ACRE MANOR	6632	SOUTH SHORE LAKE ESTATES (98)	6684
SOUTH SHORE HARBOUR SEC 23 & 24	6635	SOUTH SHORE HARBOUR SEC 21 (2000)	6686
SS HARBOUR SEC 22 GOLF FRONTAGE	6687	SUNMEADOW 1 GOLF FRONTAGE	6835
SS HARBOUR SEC SF 60	6687.1	SUNMEADOW TOWNHOMES (WEST)	6840
SS HARBOR SEC SF-WF	6692	SUNNY BEACH	6840.1
SS PLAZA	6694	SUNNY BEACH	6841.1
SSH SEC SF 50-1 & 50-2	6695	SUNNY BEACH EXTN	6841.2
SPROULE	6698	SUNNY BEACH ADDN	6845
SSH SEC SF 85-1	6698.1	SUNNYCREST 1	6852

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SSH SF 85-2 (2012)	6700	SUNNYSIDE	6856
ST CLARE COVE (UNREC)	6702	SUNRISE CREEK (2008)	6856.1
ST GERMAIN PLACE CONDO	6704	SUNRISE CREEK CANAL FRONT	6861
ST ED,IMDS GREEM SEC 2 (2003)	6712	SUNSET GROVE	6865
STAFFORD 3	6715	ESTATES	6868
STAFFORD 1	6716	SUNSET COVE (2005)	6873
STAFFORD 2	6720	SUNSET MEADOWS ESTATES SEC 2	6880
STANDARD DREDGING	6721	SUNSET TERRACE	6883
STAVANGER BEACH SUB (98)	6723	SUNSET TIMBERS (2000	6885
STAR POINT SUB (96)	6723.1	SUNSET TOWNHOMES	6888
STAR POINT WF	6724	SUNWOOD (91)	6898
STAR LEAGUE	6729	SURFSIDE ESTATES (2007)	6900
STELLA MARE (2007)	6730	SURFSIDE	6905
STERLINGWOOD	6731	SWALLOWS MEADOW	6906
STERLING RIDGE ESTATES (2008)	6737	THE RETREAT IN BAY COLONY	6912
STERLING CREEK (2013)	6750	SWEETWATER COVE (2007)	6917
STINGAREE	6753	SYCAMORE SUB	6920
STEED LANDING	6755	SYCAMORE TERRACE	6925
STINGAREE COVE	6766	SYDNOR S W BLK 230	6929
STONECREEK AT WEST RANCH SEC 1 (2008)	6778	T & L UNREC LT 215 T & L 2(14526-0000)	6935
THE STRAND LOFT CONDOS (2015)	6795	TACQUARD J M 1	6960
STUBBS	6805	TAMPICO COVE CONDO	6965
SUGARHILL TOWNHOMES	6811	TANGLEBRIAR	6974
SULLIVAN ADDN #2 (90)	6820	TARGET CENTER	6985
SUNBIRD BEACH	6830	TARPEYS	6990
SUNMEADOW 1	6830.1	TAYLORS	6995
TEMPLE COURT	7010	TIKI-JONES BAY,WF	7149
TERRAMAR	7011	TIKI ISLAND 15	7150
TERRAMAR 2	7012	TIKI ISLAND 15A	7151
TERRAMAR 3	7015	TIKI SEC 15-CN	7152
TERRAMAR SEC 6	7017	TIKI ISLAND SEC 17	7161
TERRAMAR BEACH SEC 6 REPLAT (90)	7030	TIMBER CREEK VILLAGE (2005)	7165

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TEXAS CITY	7030.1	TIMBERFIELD ESTATES	7170
TEXAS CITY	7030.1	TOMBRELLA (UNREC LTS 327-328-339-340)	7183
TEXAS CITY	7030.11	TOWER ROAD ESTATES (PH 1-3)	7185
TEXAS CITY	7030.12	TOWER ESTATES	7186
TEXAS CITY	7030.2	THE TOWNSHIP (2007)	7188
TEXAS CITY	7030.3	TOWNSHIP ESTATES (2001)	7191
TEXAS CITY	7030.5	TWNHMS ON POSTOFFICE (2010)	7192
TEXAS CITY	7030.6	TRAN ESTATES (2022)	7195
TEXAS CITY	7030.7	TREEHOUSE ESTATES (2008)K	7196
TEXAS CITY	7030.8	TRAILS END ON HIGHLAND BAYOU 2023	7198
TEXAS CITY	7030.9	TRAILS AT WOODHAVEN LAKES)	7199
TEXAS CITY	7042	TOWNHARBOUR ESTATES	7205
TEXAS CITY HEIGHTS	7050	TRIMBLE & LINDSEY SEC 1	7205.1
TEXAS CITY HEIGHTS SUBD NO 1	7055	TRIMBLE & LINDSEY SEC 1	7205.2
THAMANS 1ST SUB	7056	TRIMBLE & LINDSEY SEC 1	7206
THAMANS 2ND SUB	7075	TRIMBLE & LINDSEY SEC 2	7206.1
THE LANDING SEC 1	7077	TRIMBLE & LINDSEY SEC 2	7206.2
THE LANDING 3	7082	TRIMBLE & LINDSEY SEC 2	7207
TH SHORES SUB 2023	7090	TRIMBLE & LINDSEY SEC 3	7215
3RD AVE VILLAS	7110	TRIPLE BAR ESTATES	7220
THUNDERBIRD PARK	7120	TROPICAL GARDENS	7220.1
TIDELANDS	7120.1	TROPICAL GARDENS WF	7220.2
TIDELANDS	7120.2	TROPICAL GARDENS	7234
TIDELANDS	7130	POST OFFICE STREET CONDOS (2010)	7236
TIFFANY PARK	7135	TUSCANY BEACHFRONT CONDOS (2008)	7239
TIKI ISLAND	7135.1	TUSCAN LAKES SEC SF 50-1 SE (2007)	7239.1
TIKI ISLAND	7135.2	TUSCAN LAKES SEC SF 50-1 SE WATERFRONT	7242
TUSCAN LAKES RES (2006)	7243	VILLAGE AT TUSCAN LAKES WATERFRONT (2016)	7333
TUSCAN LAKES 90-1 (2006)	7243.1	VIRGINIA POINT	7334
TUSCAN LAKES 90-1WF (2006)	7246	VISTA REAL	7345
TUSCAN LAKES 55-1&60-1 (2006)	7246.1	VOSS	7356
TUSCAN LAKES SEC SF 55-2 WATERFRONT (2016)	7246.2	VILLAS AT BOLIVAR	7360

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TUSCAN LAKES SEC SF 55-2 (2007)	7250	WALDEN POND TOWNHOMES	7365
TWELVE OAKS	7262	WALKER	7376
TWIN OAKS SEC 2 (2008)	7266	WATERFORD DOWNS (96)	7377
TWIN OAKS	7267	WATERFORD OAKS (93)	7377.1
TWIN OAKS SUB SEC 1	7267.1	WATERFORD OAKS WF (LAKE)	7378
TWIN OAKS WF (2014)	7275	WATERFORD HARBOR	7379
VAN BOCKEL (UNREC)	7280	WATERFORD POINT	7379.1
VAN LEY COMMERCIAL	7282	WATERFORD PT WATERFRONT	7379.2
VACEK ROAD SUB	7284	WATERFORD PT CANAL/MARINA FTG	7380
VARNAMA DEVELOPMENT (2022)	7288	WATER WONDERLAND	7380.1
VIDA COSTERA 2023	7289	WATER WONDERLAND (CANAL)	7382
VIDA MAR	7292	WATERFORD HARBOR VILLAS (93) WATERFRONT	7382.1
VERANDA TOWNHOMES PH 1 (2015)	7295	WATERFORD HARBOR VILLAS	7387
VAUTHIER CHAS	7296	WATERSOUND WEST END	7390
VAUTHIER COURT	7310	WATERWAYS	7395
VICTORIAN CONDO	7313	WATKINS	7410
VICTORY LAKES SEC 1 (2001)	7313.1	WAYSIDE PLACE 1	7425
VICTORY LAKES WF	7313.2	WEEKES	7425.1
VICTORY LAKES BLK 5-6	7313.3	WEEKES WF	7435
VICTORY LAKES GOLF FRONTAGE	7317	WENTZEL	7440
VICTORY LAKES SEC 4-5 (2007)	7318	WEST BEACH	7441
VICTORY LAKES COMM SEC 1 (2006)	7319	WEST BEACH GRAND CONDO	7445
VICTORY LAKES WALKER RESERVE (2006)	7322	WEST BRIAR	7455.1
VILLAS OF LAS PALMAS (2007)	7323	WEST COVE	7465
POINTE WEST CONDOS (2006)	7325	WEST GALVESTON	7478
VILLAGE GREEN	7327	WEST RANCH ENCLAVE AT LAKESIDE (20130	7481
VILLAGES OF OAK CREEK COLONY (99)	7329	WEST RANCH LAKE RIDGE SEC 1 (2011)	7484
VILLAGE @ TUSCAN LAKES SEC 2 PH 1 (2007)	7329.1	WEST RANCH LAKESIDE SEC 1 (2012)	7485
WEST KEMAH	7488	WILLIAMS #1	7656
AUSTIN GARDENS 2003	7490	WILLIAMS TERRACE SUB	7670
WEST POINT	7490.1	WILSHIRE PLACE SEC 1 (2001)	7685
WEST POINT	7493	WIMCREST	7693

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WEST RANCH WEST LAKE	7496	WINDING WAY ESTATES	7695
WEST RANCH ESTATES SEC 1 (2008)	7511	WINDSONG	7700
WESTERLAGE 2	7520	WINDSOR COURT	7701
WESTHAVEN	7526	WINDSOR ESTATES SEC 1	7703
WESTLAND RANCH(SEC 1-5)	7527	WINDSOR ESTATES SEC 3	7705
WESTLAND RIDGE SEC 1	7530	WINSTON HEIGHTS	7725
WESTLAWN	7542	WITTJEN 7	7725.1
WESTOVER PARK SEC 1	7545	WITTJEN HIGHLAND BAYOU	7733
WESTRIDGE	7557	WOFFORD ADDN NO 1	7735
WESTOVER PARK SEC 10	7560	WOOD ACRES	7743
WESTVIEW 1	7561	WOODWAY CIRCLE	7755
WESTVIEW 2	7562	YANCH	7765
WESTVIEW 3	7563	AUSTIN, S F SURVEY	'0002
WESTVIEW 4	7566	AUSTIN, S F	'0002.1
WESTVIEW PARK	7575	S F AUSTIN SURVEY	'0003
WESTWARD PINES	7580	BAYOU BRAE/LEAGUE CITY-CANAL	'0003.2
WESTWARD	7585	AUSTIN, S F	'0004
WESTWOOD	7586	BUNDICK, C SURVEY	'0007
WESTWOOD SUB	7587	DICKINSON, J SURVEY	'0009
WESTWOOD SUB PH1 (2007)	7587.1	YOUNG ESTATES	000-CG
WESTWOOD WATERFRONT (2016)	7590	FARMER, A SURVEY	'0011
WEYER	7595	FARMER, A SURVEY WF	'0011.1
WHARF AT CLEAR LAKE TOWNHOMES	7602	FARMER, A SURVEY WEST OF FRWY	'0011.2
WHISPERING LAKES RANCH SEC 1 PH 2	7602.1	CITY OF GALVESTON	0011M
WHISPERING LAKES RANCH WATERFRONT	7605	JACK, WH SURVEY	'0013
WHISPERING PALMS	7609	LYTTLE, J W SURVEY	'0017
WETLANDS AT CR.BE(2023)	7620	M MULDOON SURVEY	'0018
WHITE (UNREC)	7632	PERRY AND AUSTIN SURVEY	'0019
WILDERNESS TRAILS	7653	PERRY & AUSTIN SURVEY WF	'0019.1
PERRY & AUSTIN SURVEY LOVERS LN	'0019.2	EPPERSON, EP SURVEY WF	'0060.1
FARMER, A SURVEY	001-AB	COMMERCIAL	0060M
COMMERCIAL	001-CA	EDGAR, A SURVEY	'0061

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COMMERCIAL	001-EX	EDGAR, A SURVEY	'0062
COMMERCIAL	001-FB	FRANKS, E SURVEY	'0064
COMMERCIAL	001-LB	FRANKS, B SURVEY	'0065
COMMERCIAL	001-LC	FRANKS, B SURVEY	'0065.1
COMMERCIAL	001-RA	FITZSIMMONS, N	'0066
COMMERCIAL	001-RB	EPPERSON, EP SURVEY	006-XO
COMMERCIAL	001-SA	COMMERCIAL	007.2-WB
COMMERCIAL	001-XO	COMMERCIAL	007.2-XO
ANDREWS, J SURVEY	'0023	GUYOTT, P SURVEY	'0071
BOWEN, S SURVEY	'0024	COMMERCIAL	0071M
BAKER, W SURVEY	'0028	GRANT, J SURVEY	'0072
COMMERCIAL	002-RB	GARLICK SURVEY	'0075
COMMERCIAL	003.1-RB	HURD, N SURVEY	'0077
COMMERCIAL	003.1-RC	HALL, R SURVEY	'0078
COMMERCIAL	003.1-WB	GUYOTT, P SURVEY	007-BA
BARROW, R SURVEY	'0031	COMMERCIAL	008.1-EX
HIGH ISLAND BF	'0031.1	COMMERCIAL	008.1-XO
COMMERCIAL	003-CB	HUDSON, W SURVEY	'0081
COMMERCIAL	003-EX	HATCH, A SURVEY	'0088
COMMERCIAL	003-WB	COMMERCIAL	008-AC
COMMERCIAL	004.1-AB	COMMERCIAL	008-FC
COMMERCIAL	004.1-EX	COMMERCIAL	008-LB
BIGLIN, PC SURVEY	'0041	COMMERCIAL	008-SC
BLIMP BASE BLVD	'0048	COMMERCIAL	008-XO
COMMERCIAL	004-RD	COMMERCIAL	009-AA
DUNMAN, J SURVEY	'0052	COMMERCIAL	009-CC
COMMERCIAL	005-EX	COMMERCIAL	009-EX
COMMERCIAL	005-RC	COMMERCIAL	009-OB
COMMERCIAL	006.2-CB	COMMERCIAL	009-RB
EPPERSON, EP SURVEY	'0060	COMMERCIAL	009-RC

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COMMERCIAL	010-XO	PREACHER, G SURVEY	'0163
HAGGARD, J SURVEY	'0119	PASSANO, F SURVEY	'0165
HODGES, G SURVEY	'0120	PASSANO, F SURVEY	'0166
T&L (1,2, & 3) & HALL & JONES SURVEY	'0121	RICHARDSON, D SURVEY	'0167
T&L (1,2 & 3) & HALL & JONES SURVEY	'0121.1	JONES-SHAW SURVEY	'0179
JACKSON, A SURVEY	'0128	JONES-SHAW SURVEY	'0179.1
COMMERCIAL	012-LB	COMMERCIAL	017-EX
COMMERCIAL	012-RA	COMMERCIAL	017-OB
COMMERCIAL	013.1-CC	COMMERCIAL	017-WB
COMMERCIAL	013.1-EX	COMMERCIAL	017-WC
COMMERCIAL	013.1-SC	COMMERCIAL	017-XO
COMMERCIAL	013.1-WC	SELLERS, J SURVEY	'0180
COMMERCIAL	013-FB	STONE, E SURVEY	'0188
COMMERCIAL	013-OB	SMITH, E SURVEY	'0190
COMMERCIAL	013-OC	TRUEHEART & JOSEPH SURVEY	'0198
COMMERCIAL	013-VA	TRUEHEART & JOSEPH SURVEY	'0199
COMMERCIAL	013-WB	TRUEHEART & JOSEPH SURVEY	'0200
COMMERCIAL	013-XO	VAN NOSTRAND, A SURVEY	'0203
LITTLEFIELD, H B SURVEY	'0143	VAN NOSTRAND A SURVEY	'0203.1
LOWRIE, I SURVEY	'0144	PARAMOTOR PARADISE	'0203.4
COMMERCIAL	014-AC	WESTERN, T G SURVEY	'0204
COMMERCIAL	014-CC	WELLS, J B SURVEY	'0205
COMMERCIAL	014-EX	WILSON, WK SURVEY	'0208
COMMERCIAL	014-SC	WILSON, WK SURVEY WF	'0208.1
COMMERCIAL	014-XO	WILSON. W. HWY 3 (BENOIST ST)	'0208.2
MOORE, J D	'0150	COMMERCIAL	0208.2M
MILES, J SURVEY (TRS & LTS)	'0153	W WILSON SUR	0208M
J MILES SURVEY (TRS & LTS)	'0153.1	WILCOX, C SURVEY	'0214
MEYER SUR	'0156	WILSON, WK SURVEY	030-AB
COMMERCIAL	015-AB	COMMERCIAL	030-AC
COMMERCIAL	015-WB	COMMERCIAL	030-FB
COMMERCIAL	015-XO	COMMERCIAL	030-PB

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S PARR	'0162	COMMERCIAL	030-RB
COMMERCIAL	030-RC	COMMERCIAL	105-RB
COMMERCIAL	030-WA	COMMERCIAL	105-WB
COMMERCIAL	030-WB	COMMERCIAL	106-EX
COMMERCIAL	030-WC	COMMERCIAL	107-RC
COMMERCIAL	030-XO	COMMERCIAL	107-SC
COMMERCIAL	040-WA	COMMERCIAL	1081M
COMMERCIAL	040-XO	ALGOA SUBURBS LETTERED BLKS	108-WB
I & GN RR SUR 2	'0606	COMMERCIAL	1095.1M
I & GN RR SUR 1	'0607	LONE PINE (98)	1095A
I & GN RR SUR 4	'0608	ALTA LOMA OUTLOTS PT A	1095AM
I & GN RR SUR 3	'0614	ALTA LOMA OUTLOTS PT A	1095M
I & GN RR SUR 6	'0615	ALTA LOMA OUTLOTS	109-CC
I & GN RR SUR 5	'0622	COMMERCIAL	109-EX
MENARD, M B SURVEY	'0628	COMMERCIAL	109-RB
BBB & CR RR SURVEY	'0629	COMMERCIAL	1100.1A
MASTERSON BT SURVEY	'0642	ALTA LOMA TOWNSITE PT A	1100.1M
MASTERSON BF SURVEY	'0644	ALTA LOMA TOWNSITE SOUTH OF HWY 6	1100M
LANGERMAN, A	'0654	ALTA LOMA TOWNSITE NORTH OF HWY 6	110-AA
HENSOLOT, E SURVEY	'0659	COMMERCIAL	110-CC
CORYELL, J	'0660	COMMERCIAL	110-EX
COMMERCIAL	101-CA	COMMERCIAL	110-SC
COMMERCIAL	101-XO	COMMERCIAL	110-VB
COMMERCIAL	102-CA	COMMERCIAL	110-WC
COMMERCIAL	102-RB	COMMERCIAL	111-AC
COMMERCIAL	102-SA	COMMERCIAL	112-PC
COMMERCIAL	102-XO	COMMERCIAL	113-EX
COMMERCIAL	103-VA	COMMERCIAL	113-OC
COMMERCIAL	104-AB	COMMERCIAL	113-WC
COMMERCIAL	104-BB	COMMERCIAL	114-WC
COMMERCIAL	104-EX	COMMERCIAL	115-OB
COMMERCIAL	104-RC	COMMERCIAL	116.1-RA

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COMMERCIAL	104-VB	COMMERCIAL	116.1-XO
COMMERCIAL	105-CC	COMMERCIAL	1160.1A
1160.1A	1160.1M	COMMERCIAL	123-XO
ANGELL RUNGE ADDN	1160.2A	COMMERCIAL	124-WC
ANGEL-RUNGE ADDN PT A	1160.2AM	COMMERCIAL	124-XO
ANGEL RUNGE ADDN PT A	1160.2M	COMMERCIAL	1615.1M
ANGELL RUNGE ADDN	1160M	1615.1M	1930M
ALTA LOMA OUTLOTS (PT OF 409 BLK)	116-WA	BRANDING IRON COMMUNITY	2009-POST
COMMERCIAL	116-WB	ROBINSON BLDG CONDOS	201-RA
COMMERCIAL	116-WC	COMMERCIAL	201-XO
COMMERCIAL	117-AA	COMMERCIAL	202-EX
COMMERCIAL	117-CB	COMMERCIAL	202-OB
COMMERCIAL	117-PC	COMMERCIAL	202-WC
COMMERCIAL	117-SC	COMMERCIAL	203-CB
COMMERCIAL	117-WA	COMMERCIAL	205-RC
COMMERCIAL	117-WB	COMMERCIAL	205-XO
COMMERCIAL	117-WC	COMMERCIAL	206-EX
COMMERCIAL	117-XO	COMMERCIAL	207-OA
COMMERCIAL	118-AB	COMMERCIAL	207-OB
COMMERCIAL	118-WA	COMMERCIAL	207-WB
COMMERCIAL	118-WB	COMMERCIAL	208-EX
COMMERCIAL	118-XB	COMMERCIAL	208-WB
COMMERCIAL	118-XO	COMMERCIAL	2278.R
COMMERCIAL	119-EX	CARRIAGE HOUSE RESINTIAL	2395M
COMMERCIAL	119-WB-2	CENTRAL PARK - DICKINSON	2465M
COMMERCIAL	119-XX-2	CIMMARON COUNTRY COMMUNITY	2650.1M
COMMERCIAL	1200M	CLIFFS OF SAN LEON WF	2650M
ARCADIA TOWNSITE	122-WB	CLIFFS OF SAN LEON	2655M
COMMERCIAL	122-XO	CLIFTON BY THE SEA	2768.A
COMMERCIAL	123-AB	CONSTELLATION POINTE SLIPS (2013)	2965.1B
COMMERCIAL	123-PB	DENVER RESERVEY (NHA) MULTI-FAMILY	2985M
COMMERCIAL	123-PC	DERRICK	3003M

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COMMERCIAL	123-RC	DICKEY UNREC	3015M
COMMERCIAL	123-SB	DICKINSON ADD D	3040M
COMMERCIAL	123-WB	DICKINSON TOWNSITE	3093M
3093 - DUNMAN PARTITION - MH (2011)	3135M	COMMERCIAL	404-WB
EAST PARK	3150M	COMMERCIAL	404-WC
EDGARS ADDN	3266A	COMMERCIAL	404-XO
EVIA TOWNHOMES	3370M	COMMERCIAL	405-EX
FLAKES	340-RC	COMMERCIAL	405-WA
COMMERCIAL	3505.2B	COMMERCIAL	405-XO
GALVESTON TOWNSITE	3505.3B	COMMERCIAL	405-XX-4
3505.3B	3505.3C	COMMERCIAL	4114M
NULL	3505.5B	IMITE FRANK S/D	4143AM
GALVESTON TOWNSITE (NHT) MULTI-FAMILY	3505.6B	I & E GNRR A-601 SUB PT A	4143M
GALVESTON TOWNSITE (NHU) MULTI-FAMILY	3505.8B	I & E GHRR A-601 SUBD	4211.B
GALVESTON TOWNSITE (NHZ) MULTI-FAMILY	3505.9B	JAMAICA BAY VILLAS (2017)	4235M
GALVESTON TOWNSITE MULTI-FAMILY	3510.1B	4235M	4604-1
GALVESTON OUTLOTS (NHH) MULTI-FAMILY	3510.3B	DAVIS HARBOR	4635M
GALVESTON OUTLOTS (NHM) MULTI-FAMILY	3510.4B	4635M (2012)	4791.B
GALVESTON OUTLOTS (NHN) MULTI-FAMILY	3510.5B	LONE STAR B	501-CA
GALVESTON OUTLOTS (NHO) MULTI-FAMILY	3510.7B	COMMERCIAL	501-OA
GALVESTON OUTLOTS	3792M	COMMERCIAL	501-RB
HALLS ADDN TO ALVIN	3951M	COMMERCIAL	502-WA
85 HIGH ISLAND TOWNSITE (2011)	3980M	COMMERCIAL	502-XO
HIGHLAND FARMS	4015M	COMMERCIAL	503-EX
HITCHCOCK TOWNSITE	401-CC	COMMERCIAL	503-XO
COMMERCIAL	401-FC	COMMERCIAL	504.1-AC
COMMERCIAL	401-VB	COMMERCIAL	504.1-CC
COMMERCIAL	401-XO	COMMERCIAL	504-CB
COMMERCIAL	402-AC	COMMERCIAL	504-OA
COMMERCIAL	402-SB	COMMERCIAL	504-RC
COMMERCIAL	402-WB	COMMERCIAL	504-WB
COMMERCIAL	402-XO	COMMERCIAL	504-XO

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
COMMERCIAL	403-WB	COMMERCIAL	505-OA
COMMERCIAL	404-CB	COMMERCIAL	505-WC
COMMERCIAL	404-EX	COMMERCIAL	506.1-RB
COMMERCIAL	404-PA	COMMERCIAL	506.1-XO
COMMERCIAL	506-CB	COMMERCIAL	602-XO
COMMERCIAL	506-EX	COMMERCIAL	603-AB
COMMERCIAL	506-RC	COMMERCIAL	603-EX
COMMERCIAL	507-EX	COMMERCIAL	603-MB
COMMERCIAL	507-OB	COMMERCIAL	603-VA-2
COMMERCIAL	507-WB	COMMERCIAL	603-WA
COMMERCIAL	508-EX	COMMERCIAL	604-FA
COMMERCIAL	508-OD	COMMERCIAL	604-FB
COMMERCIAL	508-XO	COMMERCIAL	606-RB
COMMERCIAL	509.1-EX	COMMERCIAL	606-RC
COMMERCIAL	509.1-OB	COMMERCIAL	607-AA
COMMERCIAL	509.1-OC	COMMERCIAL	607-EX
COMMERCIAL	509.1-PC	COMMERCIAL	607-EX-2
COMMERCIAL	509.1-RC	COMMERCIAL	607-FB
COMMERCIAL	509.1-WB	COMMERCIAL	607-PB
COMMERCIAL	509.1-WC	COMMERCIAL	607-RA
COMMERCIAL	509-EX	COMMERCIAL	607-RC
COMMERCIAL	509-MB	COMMERCIAL	607-VB
COMMERCIAL	509-XO	COMMERCIAL	607-XO
COMMERCIAL	5144M	COMMERCIAL	608-AA
THE MILLER TO BAYVIEW (2011)	5182M	COMMERCIAL	608-CB
MOORES ADDN	5317M	COMMERCIAL	608-EX
NICHOLS ADDN	5320.1M	COMMERCIAL	608-WA
NICHOLSTONE SOUTHWEST	5320.A	COMMERCIAL	608-XO
NICHOLSTONE	5320M	COMMERCIAL	609-RC
NICHOLSTONE	5795M	COMMERCIAL	609-XO
PINE GROVE	5870A	COMMERCIAL	610-CB
PIRATES COVE TOWNHOMES (2010)	601-RA	COMMERCIAL	610-EX

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
COMMERCIAL	602-AC	COMMERCIAL	610-OB
602-AC_COMMERCIAL	602-CA	COMMERCIAL	610-OC
602-CA	602-EX	COMMERCIAL	610-PC
COMMERCIAL	602-RA	COMMERCIAL	610-RC
COMMERCIAL	602-WB	COMMERCIAL	610-WA
COMMERCIAL	610-WB	SYCAMORE SUB MH	6935M
COMMERCIAL	610-XO	TACQUARD J M 1	6990M
COMMERCIAL	611-CB	TAYLORS	701-EX
COMMERCIAL	611-RB	COMMERCIAL	701-FA
COMMERCIAL	611-WA	COMMERCIAL	701-OC
COMMERCIAL	611-WB	COMMERCIAL	701-RC
COMMERCIAL	611-WC	COMMERCIAL	701-SC
COMMERCIAL	612.1-RB	COMMERCIAL	701-VA
COMMERCIAL	612-EX-4	COMMERCIAL	701-WA
NULL	612-RC	COMMERCIAL	701-WC
COMMERCIAL	612-WB	COMMERCIAL	701-XO
COMMERCIAL	612-XO	COMMERCIAL	702-CC
COMMERCIAL	613-OB	COMMERCIAL	702-EX
COMMERCIAL	613-XB	COMMERCIAL	702-WB
613-XB	613-XC	COMMERCIAL	702-WC
COMMERCIAL	614-EX-4	COMMERCIAL	702-XO
NULL	614-MB	COMMERCIAL	703-CB
COMMERCIAL	614-MD-5	COMMERCIAL	703-PB
COMMERCIAL	615-MD	COMMERCIAL	703-WA
COMMERCIAL	615-XA	COMMERCIAL	703-WB
COMMERCIAL	616-AA	COMMERCIAL	703-XO
COMMERCIAL	616-MD	COMMERCIAL	704-CB
COMMERCIAL	616-OA	COMMERCIAL	704-OB
COMMERCIAL	616-RA	COMMERCIAL	704-PB
COMMERCIAL	6240.1M	COMMERCIAL	704-PC
SAN LEON WV SOUTHEAST	6240M	COMMERCIAL	704-VA
SAN LEON	6246M	COMMERCIAL	704-VC

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
SAN LEON FARM HOME TRACTS	6427M	COMMERCIAL	704-WA
SEAWIND MH	6445M	COMMERCIAL	704-WB
SEMLAC MOBILE HOME PARK SUBD	6491M	COMMERCIAL	704-XO
SHARP'S REPLAT (2000)	6513.P	COMMERCIAL	7055.1M
PARKING SHIPS MECHANIC ROW BLDG CONDOS	6852M		7055A
SUNNYSIDE	6917M	THAMANS 1ST SUB PT A	7055AM
THAMANS 1ST SUB PT A	7055M	COMMERCIAL	804-SC
THAMANS 1ST SUB	7056.1M	COMMERCIAL	805-AC
THAMANS 2ND SUB	7056.2M	COMMERCIAL	805-CB
THAMANS 2ND SUB	7056A	COMMERCIAL	806-CC
THAMANS 2ND SUB PT A	7056AM	COMMERCIAL	806-WB
THAMANS 2ND SUB PT A	7056M	COMMERCIAL	807-FB
THAMANS 2ND SUB	705-EX	COMMERCIAL	808-EX
COMMERCIAL	705-PC	COMMERCIAL	808-OC
COMMERCIAL	705-WB	COMMERCIAL	808-PB
COMMERCIAL	705-XO	COMMERCIAL	808-WB
COMMERCIAL	707-WA	COMMERCIAL	808-WC
COMMERCIAL	7220.1M	COMMERCIAL	808-XO
TROPICAL GARDENS WF	7220M	COMMERCIAL	809-CB
TROPICAL GARDENS	7334M	COMMERCIAL	809-CC
VISTA REAL	7425M	COMMERCIAL	809-RC
WEEKS	7526-06	COMMERCIAL	809-WC
WESTLAND RANCH(SEC 6-9)	7725M	COMMERCIAL	809-XO
WITTJEN 7 MH (2011)	801-OB	COMMERCIAL	810-FB
COMMERCIAL	801-RB	COMMERCIAL	810-VA
COMMERCIAL	801-RC	COMMERCIAL	810-XO
COMMERCIAL	801-XO	COMMERCIAL	811-EX
COMMERCIAL	802-AC	COMMERCIAL	811-OC
COMMERCIAL	802-EX	COMMERCIAL	812-MB
COMMERCIAL	802-RB	COMMERCIAL	812-MC
COMMERCIAL	802-XO	COMMERCIAL	813-EX
COMMERCIAL	803-AB	COMMERCIAL	815-CC

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
COMMERCIAL	803-AC	COMMERCIAL	815-OC
COMMERCIAL	803-EX	COMMERCIAL	815-WB
COMMERCIAL	803-RC	COMMERCIAL	815-XO
COMMERCIAL	803-SC	COMMERCIAL	816-AC-4
COMMERCIAL	803-WC	COMMERCIAL	AP-S10
COMMERCIAL	803-XO	AIRPORT S10	AP-S14
COMMERCIAL	804-RC	AIRPORT	AP-S17
AIRPORT	ASNH	BANK-S14	BA-S16
ASST LV & SKILLED NURSING	ASST	BANK-S16	BA-S17
ASSISTED LV	AT-S10	BANK-S17	BA-S18
APARTMENTS	AT-S11	BANK-S18	BOARDING
APARTMENTS DICKINSON	AT-S12	DOG BOARDING	BOATSP-S10
APARTMENTS FRIENDSWOOD ISD	AT-S14	BOAT SLIP	BOATSP-S11
APARTMENT HITCHCOCK	AT-S16	BOATSP-S11	BOATSP-S16
AT-S16 APARTMENTS (2015)	AT-S17	BOAT SLIP	BOATST-S10
APARTMENT SANTA FE	AT-S18	BOAT STORAGE	BOATST-S11
APARTMENTS TEXAS CITY	AUDIT	BOAT STORAGE	C
MISSING NBHD	AUTODL-S10	COMMERCIAL	C - AUX
AUTO DEALER	AUTODL-S11	AUXILIARY/TIEBACK	CAPITOL
AUTO DEALER	AUTODL-S14	COMMERCIAL	CCLUB-S10
AUTO DEALER	AUTODL-S16	COUNTRY CLUB	CCLUB-S16
AUTO DEALER	AUTODL-S18	COUNTRY CLUB	CCLUB-S18
AUTO DEALER	AUTOPT-S10	COUNTRY CLUB	CEMETERY

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
AUTO PARTS	AUTOPT-S11	CEMETERY/GRAVEYARD	CHURCH-S10
AUTO PARTS	AUTOPT-S12	CHURCH	CHURCH-S11
AUTO PARTS	AUTOPT-S14	CHURCH	CHURCH-S12
AUTO PARTS	AUTOPT-S16	CHURCH	CHURCH-S13
AUTO PARTS	AUTOPT-S17	CHURCH	CHURCH-S14
AUTO PARTS	AUTOPT-S18	CHURCH	CHURCH-S16
AUTO PARTS	AUTORP-S10	CHURCH	CHURCH-S17
AUTO REPAIR	AUTORP-S11	CHURCH	CHURCH-S18
AUTO REPAIR	AUTORP-S12	CHURCH	CS-S10
AUTO REPAIR	AUTORP-S14	CONVENIENCE STORE	CS-S11
AUTO REPAIR	AUTORP-S16	CONVENIENCE STORE	CS-S12
AUTO REPAIR	AUTORP-S17	CONVENIENCE STORE	CS-S13
AUTO REPAIR	AUTORP-S18	CONVENIENCE STORE	CS-S14
AUTO REPAIR	BA-S10	CONVENIENCE STORE	CS-S15
BANK-S10	BA-S11	CONVENIENCE STORE	CS-S16
BANK-S11	BA-S12	CONVENIENCE STORE	CS-S17
BANK-S12	BA-S14	CONVENIENCE STORE	CS-S18
CONVENIENCE STORE	CW-S10	FIRE STATION	FIREST-S14
CARWASH -S10	CW-S11	FIRE STATION	FIREST-S16
CARWASH - S11	CW-S12	FIRE STATION	FIREST-S17
CARWASH - S12	CW-S14	FIRE STATION	FIREST-S18

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
CARWASH - S14	CW-S16	FIRE STATION	FRAT-S10
CARWASH - S16	CW-S17	FRATERNAL	FRAT-S11
CARWASH - S17	CW-S18	FRATERNAL	FRAT-S12
CARWASH - S18	DC-S10	FRATERNAL	FRAT-S17
DC-S10 DAYCARE	DC-S11	FRATERNAL	FRAT-S18
DC-S11 DAYCARE	DC-S12	FRATERNAL	FUNRL-S10
S12 DAYCARE	DC-S14	FUNERAL HOME	FUNRL-S11
S14 DAYCARE	DC-S16	FUNERAL HOME	FUNRL-S12
S16 DAYCARE	DC-S17	FUNERAL HOME	FUNRL-S16
S17 DAYCARE	DC-S18	FUNERAL HOME	FUNRL-S17
S18 DAYCARE	DEPTST-S11	FUNERAL HOME	FUNRL-S18
DEPARTMENT STORE	DEPTST-S16	FUNERAL HOME	GOLFCS-S16
DEPARTMENT STORE	DISCST-S10	GOLF COURSE	GOVBLD-S10
DISCOUNT STORE	DISCST-S11	GOVERNMENT BUILDING	GOVBLD-S11
DISCOUNT STORE	DISCST-S12	GOVERNMENT BUILDING	GOVBLD-S12
DISCOUNT STORE	DISCST-S16	GOVERNMENT BUILDING	GOVBLD-S13
DISCOUNT STORE	DISCST-S18	GOVERNMENT BUILDING	GOVBLD-S14
DISCOUNT STORE	DORM-S10	GOVERNMENT BUILDING	GOVBLD-S16
DORMITORY	DORM-S18	GOVERNMENT BUILDING	GOVBLD-S17
DORMITORY	DRUG STORE	GOVERNMENT BUILDING	GOVBLD-S18
DRUG STORES	FF-S10	GOVERNMENT BUILDING	GROCST-S10
FAST FOOD - S10	FF-S11	GROCERY STORE	GROCST-S11

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
FAST FOOD - S11	FF-S12	GROCERY STORE	GROCST-S12
FAST FOOD - S12	FF-S14	GROCERY STORE	GROCST-S14
FAST FOOD - S14	FF-S16	GROCERY STORE	GROCST-S16
FAST FOOD - S16	FF-S17	GROCERY STORE	GROCST-S17
FAST FOOD - S17	FF-S18	GROCERY STORE	GROCST-S18
FAST FOOD - S18	FIREST-S10	GROCERY STORE	HISAPT-S10
HEALTH SPA	HMULTI C30	LOUNGE	LOUNGE-S11
HISTORIC MULTI C30	HOA	LOUNGE	LOUNGE-S12
HOME OWNERS/REC	HO-C30	LOUNGE	LOUNGE-S14
HOTEL GALVESTON	HO-C31	LOUNGE	LOUNGE-S16
HOTEL TEXAS CITY	HO-C32	LOUNGE	LOUNGE-S17
HOTELS LA MARQUE	HO-C33	LOUNGE	LOUNGE-S18
HOTELS HITCHCOCK	HO-C36	LOUNGE	LURA
HOTEL DICKINSON	HO-C38	LURA	MALL-S11
HOTELS KEMAH	HO-C40	MALL	MANFCT-S10
HOTEL LEAGUE CITY	HO-CR	MANUFACTURING	MANFCT-S11
CRYSTAL BEACH	HOSPTL-S10	MANUFACTURING	MANFCT-S12
HOSPITAL	HOSPTL-S11	MANUFACTURING	MANFCT-S14
HOSPITAL	HOSPTL-S16	MANUFACTURING	MANFCT-S16

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
HOSPITAL	HOSPTL-S18	MANUFACTURING	MANFCT-S17
HOSPITAL	INDENG-S10	MANUFACTURING	MANFCT-S18
INDUSTRIAL ENGINEERING	INDENG-S11	MANUFACTURING	MARINA
INDUSTRIAL ENGINEERING	INDENG-S12	NULL	MB-S10
INDUSTRIAL ENGINEERING	INDENG-S14	MB-S10 MEDICAL - GALVESTON	MB-S11
INDUSTRIAL ENGINEERING	INDENG-S16	MB-S11 MEDICAL - DICKINSON	MB-S12
INDUSTRIAL ENGINEERING	INDENG-S18	MB-S12 MEDICAL - FRIENDSWOOD	MB-S14
INDUSTRIAL ENGINEERING	INDSTG-S10	MB-S14 MEDICAL - HITCHCOCK	MB-S16
INDUSTRIAL STORAGE	INDSTG-S11	MB-S16 MEDICAL - CLEAR CREEK	MB-S17
INDUSTRIAL STORAGE	INDSTG-S12	MB-S17 MEDICAL SANTA FE	MB-S18
INDUSTRIAL STORAGE	INDSTG-S13	MB-S18 MEDICAL - TEXAS CITY	MHP-S11
INDUSTRIAL STORAGE	INDSTG-S14	MHP-S11 (2015)	MHP-S12
INDUSTRIAL STORAGE	INDSTG-S16	MHP-S12 (2015)	MHP-S14
INDUSTRIAL STORAGE	INDSTG-S17	MHP-S14 (2015)	MHP-S15
INDUSTRIAL STORAGE	INDSTG-S18	MHP-S15 (2015)	MHP-S16
INDUSTRIAL STORAGE	LAUDMT-S10	MHP-S16 (2015)	MHP-S17
LAUNDROMAT	LAUDMT-S11	MHP-S17 (2005)	MHP-S18
LAUNDROMAT	LAUDMT-S12	MHP-S18 (2015)	MULTI C30
LAUNDROMAT	LAUDMT-S18	MULTI OCCUPANCY GALVESTON	MW-S10
LAUNDROMAT	LOUNGE-S10	MINI WAREHOUSE	MW-S11

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
MINI WAREHOUSE	MW-S14	RESTAURANT DRIVE IN	RESTDI-S17
MINI WAREHOUSE	MW-S15	RESTAURANT DRIVE IN	RESTRT-S10
MINI WAREHOUSE	MW-S16	RESTAURANT	RESTRT-S11
MINI WAREHOUSE	MW-S17	RESTAURANT	RESTRT-S12
MINI WAREHOUSE	MW-S18	RESTAURANT	RESTRT-S14
MINI WAREHOUSE	NH-S10	RESTAURANT	RESTRT-S16
NURSING HOME - S10	NH-S12	RESTAURANT	RESTRT-S17
NURSING HOME - S12	NH-S14	RESTAURANT	RESTRT-S18
NURSING HOME - S14	NH-S16	RESTAURANT	RETAIL-S10
NURSING HOME - S16	NH-S18	RETAIL	RETAIL-S11
NURSING HOME S18 - S18	OFFBLD-S10	RETAIL	RETAIL-S12
OFFICE BUILDING	OFFBLD-S11	RETAIL	RETAIL-S13
OFFICE BUILDING	OFFBLD-S12	RETAIL	RETAIL-S14
OFFICE BUILDING	OFFBLD-S14	RETAIL	RETAIL-S16
OFFICE BUILDING	OFFBLD-S16	RETAIL	RETAIL-S17
OFFICE BUILDING	OFFBLD-S17	RETAIL	RETAIL-S18
OFFICE BUILDING	OFFBLD-S18	RETAIL	RTLHST-S10
OFFICE BUILDING	OFFHST-S10	RETAIL HISTORIC	RTLSTP-S10
OFFICE HISTORICAL	PARKING	RETAIL STRIP	RTLSTP-S11
PARKING LOT	PARKNG-S10	RETAIL STRIP	RTLSTP-S12
PARKING	PARKNG-S12	RETAIL STRIP	RTLSTP-S14

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
PARKING	PARKNG-S16	RETAIL STRIP	RTLSTP-S16
PARKING	REC-S10	RETAIL STRIP	RTLSTP-S17
RECREATION	REC-S11	RETAIL STRIP	RTLSTP-S18
RECREATION	REC-S12	RETAIL STRIP	RVP-S10
RECREATION	REC-S14	RVP-S10 (2015)	RVP-S11
RECREATION	REC-S16	RVP-S11 (2015)	RVP-S13
RECREATION	REC-S17	RVP-S13 (2015)	RVP-S14
RECREATION	REC-S18	RVP-S14 (2015)	RVP-S16
RECREATION	RELOC	RVP-S16 (2015)	RVP-S17
RELOCATABLE OFFICE	RESTDI-S10	RVP-S17 (2015)	RVP-S18
RESTAURANT DRIVE IN	RESTDI-S11	RVP-S18 (2015)	S13 PF 87
RESTAURANT DRIVE IN	RESTDI-S16	PF RF ON HWY 87	S2408
CENTENNIAL OAKS	SCHOOL-S10	STORAGE WAREHOUSE	STGWH-S11
SCHOOL	SCHOOL-S11	STORAGE WAREHOUSE	STGWH-S12
SCHOOL	SCHOOL-S12	STORAGE WAREHOUSE	STGWH-S13
SCHOOL	SCHOOL-S13	STORAGE WAREHOUSE	STGWH-S14
SCHOOL	SCHOOL-S14	STORAGE WAREHOUSE	STGWH-S16
SCHOOL	SCHOOL-S16	STORAGE WAREHOUSE	STGWH-S17
SCHOOL	SCHOOL-S17	STORAGE WAREHOUSE	STGWH-S18
SCHOOL	SCHOOL-S18	STORAGE WAREHOUSE	VETBLD-S10
SCHOOL	SS-S10	VETERINARY BUILDING	VETBLD-S11
SERVICE STATION	SS-S11	VETERINARY BUILDING	VETBLD-S12
SERVICE STATION	SS-S12	VETERINARY BUILDING	VETBLD-S16

NEIGHBORHOOD DESCRIPTION	NBHD CODE	NEIGHBORHOOD DESCRIPTION	NBHD CODE
SERVICE STATION	SS-S16	VETERINARY BUILDING	VETBLD-S17
SERVICE STATION	STGHST-S10	VETERINARY BUILDING	VETBLD-S18
STORAGE HISTORIC	STGWH-S10		