

**GALVESTON  
CENTRAL APPRAISAL DISTRICT**

**2015-2016**

**Reappraisal Plan**

**Ken Wright, Chief Appraiser**

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## INTRODUCTION

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

The Galveston Central Appraisal District (GCAD) is responsible for the appraisal of all classes of taxable property located within its jurisdictional boundaries. The boundaries include all property located in Galveston County. GCAD is responsible for the appraisal of approximately 171,187 real property parcels; 8,617 mineral accounts; and 12,561 business and other personal property accounts. The District serves 65 taxing units. Those taxing units consist of 9 independent school districts, 13 cities, 1 county, 2 junior college districts, and 40 special use districts, such as municipal utility, navigation, drainage, water supply, road and flood, and emergency services. GCAD employs an outside appraisal firm, Capitol Appraisal Group, to appraise minerals, oil and gas, utilities, and various other complex properties. Capitol Appraisal Group's appraisers are also guided by the principles set forth in USPAP and a copy of this firm's valuation methodology is included in the district's appraisal manual.

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

## LEGAL REQUIREMENTS

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

### **Texas Property Tax Code Sec. 25.18. Periodic Reappraisals.**

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

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

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

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

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

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

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

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

***All real estate is physically reviewed once every three years. One-third of GCAD's nine school districts are inspected each year. In 2014 Dickinson ISD, Hitchcock ISD and Texas City ISD will be inspected. In 2015 La Marque ISD, Clear Creek ISD and Santa Fe ISD will be inspected. In 2016 Galveston ISD, High Island ISD and Friendswood ISD will be inspected. See Exhibit A of this plan for the proposed 2014, 2015 and 2016 work schedules. A category breakdown of properties to be appraised within each school district is also included. Appraisers drive the county and gather data about each home, commercial business or vacant tract. The appraisers walk from property to property measuring the structures and noting the condition of the property and noting any changes to the property since the last physical inspection. Pictures are taken to capture the property's current quality and condition. The appraiser notes the date of the physical inspection on the field card and that information along with any property changes is entered in the CAMA system. The pictures are stored in the CAMA system and used to assist the appraiser in making decisions in the office. Other data stored in the CAMA system includes an exterior sketch of the improvement which allows for the calculation of***

***square footage for the building and its components such as, garages, porches, patios, and other structures not attached to the main improvement. Other property characteristics maintained in the CAMA systems are components found within the building such as bathrooms, fireplaces, air conditioning, roof type, wall heights and exterior finish. New property is discovered using building permits, utility hook up permits and driving the county.***

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

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

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

(3) defining market areas in the district;

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

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

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

- (A) the location and market area of property;
- (B) physical attributes of property, such as size, age, and condition;
- (C) legal and economic attributes; and

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

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

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

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

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

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

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

(7) reviewing the appraisal results to determine value.

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

## **REAPPRAISAL**

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

## **APPRAISAL RESOURCES**

The GCAD staff consists of the chief appraiser, deputy chief appraisers, directors, an accountant, senior appraisers, appraisers, customer service, GIS, data processing, secretarial, and other support type personnel. GCAD currently employs 16 registered professional appraisers. The GCAD Board of Directors employs a taxpayer liaison officer. At this time GCAD does not provide collection services; however, the CAD does provide technical support to the taxing units it serves.

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

## **COMPUTER RESOURCES**

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

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

## **MAPPING RESOURCES**

GCAD utilizes a Geographic Information System (GIS) to maintain parcel data and maps for all of Galveston County. All GIS files are stored on an HP server and ARC/GIS version 10.1 is the current operating software. The Digital mapping has been 100% complete since 1997.

The District purchases Aerial Imagery every two years. Imaging software (Pictometry) is available on all desktops. Appraisers and other staff members can perform virtual property inspections or reviews. The software's capability allows us to locate, identify and better understand taxable properties in our jurisdictions.

## **INFORMATION SOURCES**

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

## **THE DATABASE**

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

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

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

## **APPROACHES TO VALUE**

Value occurs in many different forms. Numerous and varied forces and influences combine to create, sustain, or destroy value. The appraiser must define the type of value sought in order to compile and analyze all relevant data, giving due consideration to all factors which may influence value. The appraisal is simply an opinion of value and the accuracy and

validity of the opinion can be measured against the supporting evidence from which it was derived along with its accuracy against the actual behavior of the market. An appraiser must adequately and fully obtain, document, and then interpret the evidence into a final estimate of value.

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

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

### *The Cost Approach to Value*

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

Steps in the Cost Approach include:

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

<sup>1</sup> Reproduction cost is the cost to construct an exact duplicate at current prices.

<sup>2</sup> Replacement cost is the cost to construct a building of equal utility to the building being appraised but with modern materials and according to current standards.

### *The Market Approach to Value*

The Market Approach to Value is an appraisal analysis that involves the compiling of sales and offerings of properties that are comparable to the property being appraised. The sales and listings are then adjusted for differences and a value range obtained. The Market

Approach is reliable to the extent that the properties are comparable and the appraiser's judgment of property adjustments is sound. The procedure for utilizing this approach is essentially the same for all types of property with the only difference being the elements of comparison.

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

### *The Income Approach to Value*

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

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

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

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

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

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

## **VALUATION PROCESS**

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

## **RESIDENTIAL MARKET ANALYSIS**

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

## **DATA COLLECTION**

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

## **BASIC MEASURING PROCEDURES**

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

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

## **DEPRECIATION**

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

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

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

## **FIELD REVIEW**

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

## **HIGHEST AND BEST USE ANALYSIS**

In considering the fair market value of taxable property, GCAD employs the principle of highest and best use analysis. Highest and best use analysis is the first step in the District appraisers' economic analysis. Highest and best use is defined as the most profitable use at a specific time. For the purpose of ad valorem property taxation in Texas, the specific time is January 1 of each calendar year. The highest and best use must be legal, physically possible, and financially feasible. GCAD appraisers generally consider that the current use of the property is most likely its highest and best use. In certain types of property, local zoning and deed restrictions often determine highest and best use. However, in areas of transition, it may be necessary for the analyst to more carefully consider the concept of

highest and best use. A senior analyst, the director of appraisal operations, and the deputy chief appraiser generally discuss decisions regarding changes in highest and best use determination. Highest and best use may not be the present use of the property when the agents of production are not in alignment (i.e. land, labor, capital, and management), then highest and best use of the property may not currently exist.

## **NEIGHBORHOOD ANALYSIS**

### **Defining Market Areas**

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

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

## **LAND ANALYSIS**

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

## **APPRAISAL OF RURAL LAND**

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

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

### *The Production Land Market*

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

### *The Investment Land Market*

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

### *The Consumptive Land Market*

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

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

### *Analysis of the Local Market*

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

Central appraisal district appraisers must also use market transactions to define factors that influence rural land values in their jurisdictions. However, unlike fee appraisers, these appraisers can not compare each tract individually to each market transaction identified to make adjustments because of the volume of properties to be appraised. Appraisal office appraisers must, therefore, incorporate the factors indicated by market transactions into general standards or schedules of value. Such schedules are normally comprised of per acre prices that will be multiplied by the number of acres in an individual tract to develop an estimate of the value of the tract. Schedules of this kind should be divided into as many categories or classes as are necessary to reasonably reflect market values when applied to individual tracts of land found in the jurisdiction.

## **SALES ANALYSIS**

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

## **OFFICE AUDIT**

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

## **MARKET ADJUSTMENT**

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

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

In areas where the sales ratio indicates that the property located within a given neighborhood is not being appraised at the legally permissible level of appraisal, the market adjustment process described in the previous paragraph is conducted. Base cost estimates

are compared to sales and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment factor is determined. Each homogenous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. This adjustment factor is keypunched to a computer program and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

## **COMMERCIAL PROPERTY VALUATION**

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

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

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

## **PERSONAL PROPERTY VALUATION**

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

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

Depreciation of the property is determined by the age of the property and its expected life. Valuation and depreciation schedules are included in the GCAD appraisal manual. Business

vehicles are valued based on NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The Appraisal District uses a report obtained from Texas Motor Vehicle Listings to determine ownership, make, model, and vehicle characteristics to determine NADA trade-in value. This report along with the aforementioned renditions and physical observations are used to discover and list vehicles that are taxable. When adverse factors, such as high mileage, are known, appropriate adjustments are made.

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

## PROCEDURES FOR RATIO STUDIES

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

### *Steps in Ratio Studies*

#### 1. Definition of Purpose and Objectives

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

#### 2. Collection and Preparation of Market Data

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

#### 3. Matching GCAD Appraisals and Market Data

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

#### 4. Stratification

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

#### 5. Statistical Analysis

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

#### 6. Evaluation and Use of Results

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

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

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

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

### *Adjustments for Date of Sale*

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

1. On-going tracking of sales and appraisal ratios over time;
2. Including the date of sale as a variable when observing monthly regression models;
3. Maintaining an ongoing analysis of re-sales;
4. Special Projects staff will compare per unit values over time in homogenous strata;
5. Observing the results and making necessary changes by isolating the effect of time through paired sales analysis.

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

### *Adjustments for Financing*

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

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

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

The GCAD will also conduct market analysis with paired sales and statistical techniques to assist in controlling such factors. When the seller pays points, the sales price will be adjusted downward by the value of the points. When the sample size is adequate, such

adjustments may be considered. However, adjustments for financing will only be considered when ample data on actual market interest rates is available. Understandably, obtaining and properly analyzing such data, as well as determining the extent to which the market actually capitalizes non-market financing is difficult and requires careful consideration by our staff.

### *In-House Ratio Study Plan*

1. The Galveston Central Appraisal District will perform quarterly ratio studies on vacant land and all improved property for all nine (9) school districts.
2. The Galveston Central Appraisal District will perform quarterly ratio studies on all residential appraisal neighborhoods in all nine (9) school districts.
3. Ratio studies will be performed before all updates of appraised values.
4. Ratio studies will be performed after each update of appraised values.
5. Ratio studies will be performed on an as needed basis to verify the level of appraisal, vacant and/or improved property for specified areas, school district, or other natural, political, or man-made boundaries.

### *Property Tax Assistance Division Annual Ratio Studies*

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

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

## **CONTINUING EDUCATION**

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

## **EQUITY PROTEST**

- Step 1: Determine the Market Value of the Subject.
- Step 2: Calculate the Subject Property's Appraisal Ratio.
- Step 3: Consider the Appraisal District's Ratio Study Evidence

Specific Category Ratio Study for the Neighborhood  
Specific Category Ratio Study for the Appraisal District  
Specific Category Ratio Study for the School District  
Overall Ratio Study for the Appraisal District  
Overall Ratio Study for the School District

Step 4: Determine the Median Appraisal Ratio

Step 5: Make the Final Determination for the Subject Property

## RECENT UPDATES TO THE TEXAS PROPERTY TAX CODE

### **11.131. Residence Homestead of 100 Percent or Totally Disabled Veteran**

(a) In this section:

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

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

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

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

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

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

### **5.041. Training of Appraisal Review Board Members**

(a) The comptroller shall:

- (1) approve curricula and provide materials for use in training and educating members of an appraisal review board;
- (2) supervise a comprehensive course for training and education of appraisal review board members and issue certificates indicating course completion;

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

## DEFINITIONS AND ECONOMIC PRINCIPLES

### *Arms-Length Transactions*

An arms-length transaction is an exchange between unrelated buyers and sellers under no duress to buy or sell. Although the following are considered arms-length transactions,

because they involve special circumstances, they should be excluded from analysis or used with caution:

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

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

1. Sales involving courts, or in which government agencies or public utilities are principals
2. Sales in which charitable, religious, or educational institutions are principals
3. Sales in which a financial institution is the buyer and a lien-holder or the seller of property taken through foreclosure (however, foreclosure sales must be considered during the mass appraisal effort see HB 1038 Paxton)
4. Sales between relatives
5. Sales between corporate affiliates
6. Sales of convenience
7. Sales settling an estate
8. Forced sales
9. Sales of doubtful title
10. Auctions
11. Foreclosure sales, condemnation sales, or other sales which the price was not representative of market (see above #1 for foreclosure sales)

### *Bundle of Rights Theory*

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

Governmental regulations and restrictions include:

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

Private restrictions imposed upon property are frequently found in the form of deed restrictions. Deeds spell out precisely which rights of the 'total bundle' of rights the buyer is acquiring. Since value is related to each of these rights, the appraiser should know precisely which rights are involved in his valuation of the property. Appraisals for ad valorem tax purposes generally assume the property is owned in "fee simple" title, meaning that the total bundle of rights is considered intact.

### *Depreciation*

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

### *Disposition Value*

(According to the Appraisal Institute) Disposition Value is the most probable price that a specified interest in real property is likely to bring under all of 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 acting prudently and knowledgeably.
4. Seller under compulsion to sell.
5. Buyer typically motivated.
6. Both parties acting in what they consider their best interest.
7. Adequate marketing effort made for the limited time allowed for completion of a sale.
8. Payment made in cash in U. S. dollars or in terms of financial arrangements comparable thereto.
9. Price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

### *Fee Simple*

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

### *Liquidation Value*

Liquidation Value is the most probable price that a specified interest in real property is likely to bring under all of 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. Buyer acting prudently and knowledgeably.
4. Seller under extreme compulsion to sell.
5. Buyer typically motivated.
6. Buyer acting in what he/she considers his/her best interests.
7. Limited marketing effort made and limited time allowed for completion of sale.
8. Payment made in cash in U. S. dollars or in terms of financial arrangements comparable thereto. Price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

## *Market Value Definitions*

### Tax Code Definition

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

### Appraisal Institute Definition

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

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

## *Definitions Implied By Supreme Court Rulings*

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

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

## *Principle of Change*

The impact of change on the value of real property manifests itself in the life cycle of a neighborhood, characterized by four stages of evolution: 1) development and growth evidenced by improving values; 2) leveling off evidenced by static values; 3) infiltration and decay evidenced by declining values; and 4) Revitalization as evidenced by rebuilding or restoration. The highest and best use today is not necessarily the highest and best use tomorrow. Highest and best use of land often lies in a succession of uses. A declining single-family residential neighborhood may be ripe for multi-family, commercial, or industrial development. Determination of change is dependent upon the relationship of present or anticipated future demand with existing supply.

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

### *Principle of Highest and Best Use*

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

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

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

### *Principle of Substitution*

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

### *Principle of Supply and Demand*

Among the forces, which constantly operate to influence supply and demand, are population growth, new techniques in transportation, purchasing power, price levels, wage rates, taxation, governmental controls, and scarcity. A sudden population increase in an area would create an increase in demand for housing. If the demand increased at a higher rate than the supply, there could soon be a scarcity of housing. When demand is supported by purchasing power, rentals and sales prices tend to increase and ultimately reach a level that would stimulate more builders to compete for the potential profits and thus serve to increase the supply toward the level of demand. As the supply is increased, demand would begin to taper off. When builders, due to increases in labor and material rates, are no longer able to build at costs that meet new level of prices and rents, competition tends to taper and supply levels off. Balance occurs when reasonable competition serves to coordinate supply with demand. When competition continues unchecked to produce a

volume that exceeds demand, net returns to investors are no longer adequate to pay the costs of ownership, resulting in loss rather than profit, and consequently a decline in values.

### *Real Estate*

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

### *Real Property*

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

### *Value*

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

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

### *Value-In-Use*

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

### *Value In Exchange*

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

## THE APPRAISAL FOUNDATION

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

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

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

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

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

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

### Appraisal Sponsors:

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

### Affiliate Sponsors:

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

### Corporate Sponsor:

- Mortgage Guaranty Insurance Corporation

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

# UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICES

## STANDARD 1: REAL PROPERTY APPRAISAL, DEVELOPMENT

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

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

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

## STANDARD 2: REAL PROPERTY APPRAISAL, REPORTING

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

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

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

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

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

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

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

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

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

### STANDARD 4: REAL PROPERTY APPRAISAL CONSULTING, DEVELOPMENT

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

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

Statement 1\* On Appraisal Standards No. 4 (Smt-4) Two dates are essential to an appraisal report. Standards Rules 2-2 and 8-2 require that each appraisal report specify the effective date of the appraisal and the date of the report. The date of the report indicates the perspective from which the appraiser is examining the market. The effective date of the appraisal establishes the context for the value opinion. Three categories of effective dates--retrospective, current, or prospective--may be used, according to the purpose and function of the appraisal assignment. When a prospective effective date is used, how can the appraisal be prepared and presented in a manner that is not misleading?

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

#### STANDARD 5: REAL PROPERTY APPRAISAL CONSULTING, REPORTING

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

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

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

#### STANDARD 6: MASS APPRAISAL, DEVELOPMENT AND REPORTING

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

Comment: Standard applies to all mass appraisals regardless of the purpose or use of such appraisals. It is directed toward the substantive aspects of developing and communicating competent analyses, opinions, and conclusions in the mass appraisal of properties, whether real property or personal property. Mass appraisals can be prepared with or without computer assistance. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for purposes of ad valorem taxation do not apply to mass appraisals prepared for other purposes. A mass appraisal includes:

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

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

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

In developing a mass appraisal, an appraiser must:

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

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

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

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

Comment: In performing appraisal services, an appraiser must be certain that the gathering of factual information is conducted in a manner that is sufficiently diligent, given the scope of work as identified according to Standards Rule 6-2(c), to ensure that the data that would have a material or significant effect on the resulting opinions or conclusions are identified and, where necessary, analyzed. Further, an appraiser must use sufficient care in analyzing such data to avoid errors that would significantly affect his or her opinions and conclusions, and

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

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

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

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

(a) identify the client and other intended users;

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

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

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

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

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

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

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

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

- ◆ it is required to properly develop credible opinions and conclusions;
- ◆ the appraiser has a reasonable basis for the extraordinary assumption;

- ◆ use of the extraordinary assumption results in a credible analysis; and
- ◆ the appraiser complies with the disclosure requirements set for hypothetical conditions.

(e) identify the effective date of the appraisal;

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

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

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

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

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

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

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

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

(i) in appraising real property or personal property:

- I. identify and analyze whether an appraised physical segment contributes pro rata to the value of the whole; identify the appropriate market area and time frame relative to the property being valued;
- II. when the subject is real property, identify and consider any personal property, trade fixtures, or intangibles that are not real property but are included in the appraisal;
- III. when the subject is personal property, identify and consider any real property or intangibles that are not personal property but are included in the appraisal;

- iv. identify known easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature; and
- v. identify and analyze whether an appraised fractional interest, physical segment or partial holding contributes pro rata to the value of the whole;

Comment: The above requirements do not obligate the appraiser to value the whole when the subject of the appraisal is a fractional interest, physical segment, or a partial holding. However, if the value of the whole is not identified, the appraisal must clearly reflect that the value of the property being appraised cannot be used to develop the value opinion of the whole by mathematical extension.

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

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

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

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

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

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

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

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

In developing a mass appraisal, an appraiser must:

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

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

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

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

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

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

- (a) collect, verify, and analyze such data as are necessary and appropriate to develop, when applicable:
  - I. the cost new of the improvements;
  - II. accrued depreciation;
  - III. value of the land by sales of comparable properties;
  - IV. value of the property by sales of comparable properties;
  - V. value by capitalization of income (i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data;

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

of sale. Property characteristics data must be appropriate and relevant to the mass appraisal models being used. The property characteristics data file must contain data contemporaneous with the date of appraisal including historical data on sales, where appropriate and available. The data collection program must incorporate a quality control program, including checks and audits of the data to ensure current and consistent records.

- (b) base estimates of capitalization rates and projections of future rental rates, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence; Comment: This requirement calls for an appraiser, in developing income and expense statements and cash flow projections, to weigh historical information and trends, current market factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction.
- (c) identify and, as applicable, analyze terms and conditions of any available leases; and
- (d) identify the need for and extent of any physical inspection.

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

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

- (a) value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and income approach, as applicable;
- (b) value sites by recognized methods or techniques; such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique;
- (c) when developing the value of a leased fee estate or a leasehold estate, analyze, as applicable, the effect on value, if any, of the terms and conditions of the lease;

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

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

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

- (e) analyze the effect on value, if any, of anticipated public or private improvements, located on or off the site, to the extent that market actions reflect such anticipated improvements as of the effective appraisal date; appraise proposed improvements only after examining and having available for future examination:
  - i. plans, specifications, or other documentation sufficient to identify the scope and character of the proposed improvements;

- ii. evidence indicating the probable time of completion of the proposed improvements; and
- iii. reasonably clear and appropriate evidence supporting development costs, anticipated earnings, occupancy projections, and the anticipated competition at the time of completion.

Comment: Ordinarily, proposed improvements are not appraised for ad valorem tax purposes. Appraisers, however, are sometimes asked to provide opinions of value of proposed improvements so that developers can estimate future property tax burdens. Sometimes units in condominiums and planned unit developments are sold with an interest in unbuilt community property, the pro rata value of which, if any, must be considered in the analysis of sales data.

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

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

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

In reconciling a mass appraisal, an appraiser must:

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

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

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

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

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading;

(b) contain sufficient information to enable the intended users of the appraisal to understand the report

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

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

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

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

(e) state the purpose and intended use of the appraisal;

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

Comment: One limiting condition that must be disclosed is whether or not any physical inspection was made.

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

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

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

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

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

(i) identify the properties appraised including the property rights;

Comment: The report documents the sources for location, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal, this information is often

included in property records. When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.

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

Comment: This requirement is to ensure that the client and intended users whose expected reliance on an appraisal may be affected by the extent of the appraiser's investigation are properly informed and are not misled as to the scope of work. The appraiser has the burden of proof to support the scope of work decision and the level of information included in a report. When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass appraisal assistance in the certification, in accordance with SR 6-8.

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

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

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

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

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

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

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

- (o) identify the appraisal performance tests used

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

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

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

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

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

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

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

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

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

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

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

In USPAP, the Comment to Standards Rules 1-2 and 7-2 states: When the purpose of an assignment is to develop an opinion of market value, the appraiser must also develop an

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

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

## STANDARD 7: PERSONAL PROPERTY APPRAISAL, DEVELOPMENT

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

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

Statement 1<sup>\*</sup> on Appraisal Standards No. 6 (Smt-7)

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

- ◆ Appraisers are trained and qualified to identify when a Limited Appraisal is appropriate. At the same time, appraisers must adhere to USPAP in the performance of all types of assignments.
- ◆ As long as the appraiser determines that the request for something less than or different from a Complete Appraisal would result in opinions and conclusions that are credible, then the DEPARTURE RULE can be invoked and the assignment can be accepted and performed.
- ◆ To make the initial determination that the requested Limited Appraisal is appropriate, the appraiser must at least know the level of understanding that the client has of the type of real estate and market conditions involved and the intended use of the appraisal.
- ◆ It is not always appropriate to expect a single point opinion of value when a Limited Appraisal is authorized and performed. The resulting opinion of value may be expressed as a single point value opinion, a range in value, or a value relationship (e.g., not less than, not more than) from a previous value opinion or established benchmark (e.g., assessed value, collateral value).

- ◆ Standards Rules 2-2 and 8-2 set forth three options for any written report (Self Contained Appraisal Report, Summary Appraisal Report, or Restricted Use Appraisal Report) and specify content items for each option.
- ◆ Although no appraisal conclusion is a guarantee, USPAP allows for different levels of reliability in real property and personal property appraisal assignments. The highest level of reliability is a Complete Appraisal performed without invoking the DEPARTURE RULE.
- ◆ Limited Appraisals performed under and resulting from invoking the DEPARTURE RULE have varying levels of reliability.
- ◆ Both appraisers and users of appraisal services must realize that as the degree of departure increases, the corresponding level of reliability of the Limited Appraisal decreases and the user of the appraisal service accepts a higher level of risk.
- ◆ The reliability of the results of a Complete Appraisal or a Limited Appraisal developed under STANDARD 1 or 7 is not affected by the type of appraisal report prepared under STANDARD 2 or 8, respectively. The extent of the appraisal process performed under STANDARD 1 or 7 is the basis for the reliability of the value conclusion.
- ◆ When reporting the result of a Limited Appraisal, the appraiser must disclose permitted departures in compliance with Standards Rule 2-2(a), (b), or (c) in a written real property appraisal report and Standards Rule 8-2(a), (b), or (c) in a written personal property appraisal report; this is so that the client and intended users of the report can understand the level of reliability of the Limited Appraisal.

## STANDARD 8: PERSONAL PROPERTY APPRAISAL, REPORTING

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

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

Statement 1<sup>\*</sup> on Appraisal Standards No. 8 (Smt-8) Retired June 12, 2001

## STANDARD 9: BUSINESS APPRAISAL, DEVELOPMENT

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

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

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

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

## STANDARD 10: BUSINESS APPRAISAL, REPORTING

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

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

# Exhibit A

## **GALVESTON CAD 2014 REAPPRAISAL WORK TIMELINE (PROPOSED)**

### **August thru September**

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

### **October thru December**

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

### **January thru March**

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

### **April-July**

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

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

## **GALVESTON CAD 2015 REAPPRAISAL WORK TIMELINE (PROPOSED)**

### **August thru September**

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

### **October thru December**

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

### **January thru March**

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

### **April-July**

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

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

**GALVESTON CAD 2016 REAPPRAISAL WORK TIMELINE  
(PROPOSED)**

**August thru September**

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

**October thru December**

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

**January thru  
March**

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

**April-July**

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

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

**Galveston CAD 2015-2016**

**Estimated Parcel Counts by ISD**

Category	Galveston	Dickinson	Friendswood	High Island	Hitchcock	LaMarque	Clear Creek	Santa Fe	Texas City
	S10	S11	S12	S13	S14	S15	S16	S17	S18
A. Real: Residential-Single-Family	26,184	16,002	8926	435	3503	10,066	26,437	8,678	8,652
B. Real: Residential-Multi Family	1,171	138	27	0	28	127	69	64	303
C. Real:Platted Vacant Lots/Tracts	13,018	6,661	856	2,647	3034	3,409	2,807	2,474	1,586
D. Real:Acreage(land only)	1,092	823	171	648	403	318	302	1,588	61
E. Real:Farm & Ranch Improvement	56	164	28	19	44	18	37	593	5
F. Real:Commercial & Industrial	1,760	971	294	33	220	670	1,606	391	714
G. Real:Oil, Gas & Other Minerals	229	3,288	415	1,019	1179	354	7	2,480	330
H. Tangible Personal Vehicles	0	0	0	0	0	0	0	0	0
I. Real & Intangible Personal Banks	0	0	0	0	0	0	0	0	0
J. Real & Intangible Personal Utilities	164	341	81	21	103	261	230	150	156
L. Tangible Personal Utilities	2429	2,116	874	40	371	1,077	2,597	783	817
M. Tangible Personal Other	26	1,921	77	9	154	221	343	705	64
N. Intangible Personal	0	0	0	0	0	0	0	0	0
O. Real Inventory	1,421	660	129	30	256	144	47	61	187
S. Special Inventory	17	29	9	0	13	21	0	12	12

*\*Per 2013 Supp 7-Comptrollers Audit Report*

## GALVESTON CAD ANNUAL EVENTS CALENDAR

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

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

18	• Submit Ad to newspapers- <b>Protest &amp; Appeals Procedures</b>	Administration	*Section 41.41,41.70
23	• Submit Letter to Tax-Assessor Collectors regarding form which rolls are provided	Administration	*Section 26.01(a) *by April 1st
31	<i>*Last day for qualified community housing development corporations to file listing of property acquired or sold during the past year with chief appraiser.</i>		*Section 11.182
<b>April</b>	<b>Event</b>	<b>Dept/Staff</b>	<b>Comments:</b>
	• <b>NOTICES ARE MAILED. Informal Hearings begin the next day.</b>	All Departments	Set up Phone Bank
	***Appraisal Review Board Members attend training classes***	ARB	*Section 5.041
1	<i>*Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single family residence homestead properties.</i>	CA/Data Proces/IT	*Sections 25.19, 1.07-1.11
1	<i>*Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided for them.</i>		*Section 26.01(a)
1	• Submit AD to newspapers- <b>Deadline for Non-Profits &amp; some Businesses to file for Property Tax Exemptions by April 30</b>	Administration	*Sections 11.421-11.437
15	<i>*Last day for property owners to file personal property renditions and property information reports unless they request a filing extension in writing.</i>		*Section 22.23
30	<i>*Last day for chief appraiser to certify estimate of school district's preliminary taxable value for school districts, counties &amp; cities and send notification letters of values to each entities tax-assessor collector.</i>	Chief Appraiser	*Section 26.01 *mail letters for delivery before April 30th
<b>May</b>	<b>Event</b>	<b>Dept/Staff</b>	<b>Comments:</b>
1	• <b>Operations Survey</b> - sent by PTAD to be returned in 60 days	All Departments	

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

<b>19</b>	<i>*Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method.</i>		<i>*Section 6.061</i>
<b>24</b>	<i>*Last day for chief appraiser to notify taxing units of change in the CAD's finance method</i>		<i>*Section 6.061</i>
<b>31</b>	<i>*Last day for taxing units to file challenges with ARB(or within 15 days after ARB receives appraisal records, whichever is</i>		<i>*Section 41.04</i>
	<i>later).</i>		
	<i><b>*Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered,</b></i>		<i>*Section 41.44</i>
	<i><b>whichever is later).</b></i>		
<b>June</b>	<b>Event</b>	<b>Staff/Dept.</b>	<b>Comments</b>
<b>1</b>	<i>*Last day for religious organizations to amend charters and file new application for Section 11.20 exemption.s</i>		<i>*Section 11.20 &amp; 11.421</i>
<b>14</b>	<i>*Last day for chief appraiser to submit recommended budget to CAD board and taxing units ( unless taxing units have</i>	Accounting/ CA	<i>*Section 6.06</i>
	<i>changed CAD's fiscal year).</i>		<i>"before June 15th"</i>
<b>16</b>	<i>*Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units'</i>		<i>*Section 6.061</i>
	<i>unanimous approval. Period ends August 15th</i>		
<b>30</b>	<i>*Last day for private schools to amend charters to conform with Section 11.21 &amp; file new applications for exemptions</i>		<i>*Section 11.422</i>
	<i>(or within 60 days of exemption denial, whichever later).</i>		
	<i>*Last day for CAD's to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller</i>		<i>*Section 312.005</i>

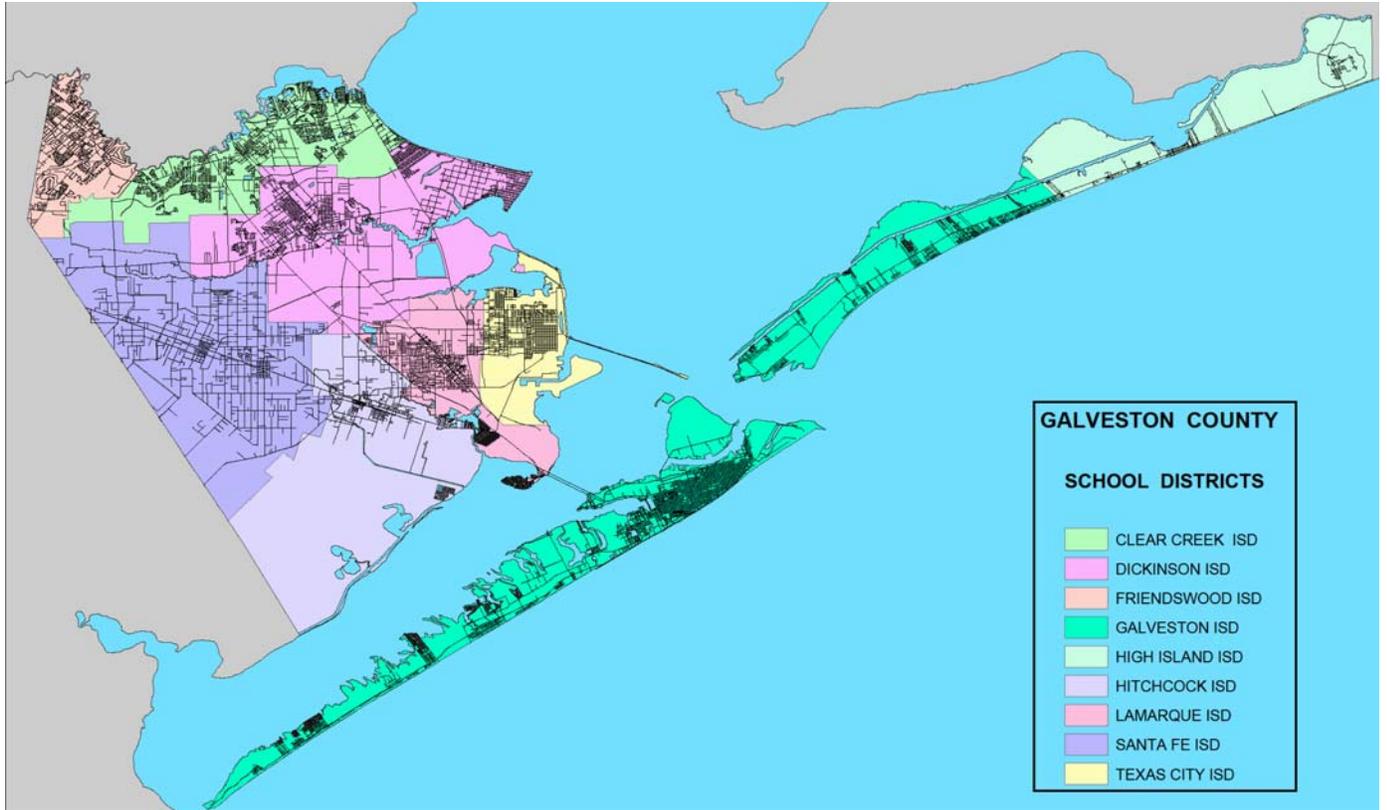
	<ul style="list-style-type: none"> <li>Begin Reappraisal Plan update to be submitted to Board of Directors (submit to BOD in August for approval) done in uneven yrs*</li> </ul>	Appraisal/CA	
<b>July</b>	<b>Event</b>	<b>Staff/Dept.</b>	<b>Comments</b>
<b>1</b>	<i>*Last day for ARBs to complete review of railroad rolling stock values for submission to Texas Comptroller (or as soon as practicable thereafter).</i>	ARB	<i>*Section 24.35</i>
<b>20</b>	<i>*Date ARB must approve appraisal records, but may not do so if more than 5% of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to August 30th.</i>	ARB	<i>*Section 41.12</i>
<b>25</b>	<i>*Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date</i>		<i>*Section 24.38</i>
	<i>*Last day for chief appraiser to certify appraisal roll to each taxing unit .</i>	CA	<i>*Section 26.01</i>
	<ul style="list-style-type: none"> <li>The chief appraiser also shall certify the district appraisal roll to the comptroller</li> </ul>	IT	
<b>25</b>	<ul style="list-style-type: none"> <li>Secretary of CAD Board of Directors sends written notification to all entities of public hearing about Reappraisal Plan. (10 days prior to BOD mtg)</li> </ul>	BOD	<i>*do in even yrs (2010,2012,2014,)</i> <i>Section 6.06(b)</i>
<b>August</b>	<b>Event</b>	<b>Staff/Dept.</b>	<b>Comments</b>
	<ul style="list-style-type: none"> <li>Appraisers begin field reviews &amp; pick-up of new construction for new year</li> </ul>	Appraisal	
<b>1</b>	<i>*Last day for property owners to apply for September 1 inventory appraisal for next year.</i>		<i>*Section 23.12</i>
<b>1</b>	<ul style="list-style-type: none"> <li>Fourth Quarter Allocation letters sent to entities.</li> </ul>	Accounting	

1	• Electronic Appraisal Report Submission (EARS) to Comptroller (after Supp 1-annually)	Commercial Appr/IT	*Section 5.07
	Comptroller will send back report in Sept-Oct. -CAD mails Report of Prop Val to entities by November 1st.		
9	• <b>Board of Directors Elections</b> -Odd yrs.- CA notifies entities of election process. (*mail early in month so entities can include	CA	nomination forms sent
	on September Agendas)		
14	• Submit CAD Operations Survey	Administration	
15	• Mail Approved Reappraisal Plan to entities. (every 2 years)	Administration	
	<i>*Last day for CAD board to pass resolution to change CAD finance method, subject to taxing units unanimous consent</i>		*Section 6.061
	<i>*Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to</i>		*Section 6.031
	<i>each taxing unit.</i>		
31	• Submit Ad- <b>Public Hearing for CAD Budget at Board of Directors Meeting</b>	Administration	*Section 6.062 *10 days prior to BOD mtg
31	• Secretary of CAD Board of Directors sends entities written notification of Budget	BOD	10 days prior to Public
	Hearing during September's Board of Directors meeting.		Meeting
<u>31</u>	<i>*Last day for property owner to give, in writing, correct address to CAD for tax bill (penalties &amp; interest waived if the bill is not sent to correct address 21 days before delinquency date).</i>		*Section 33.011
	<i>*Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method</i>		*Section 6.061
	.		
	<i>*Last day taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD</i>		*Section 6.031
	<i>board in selection of directors.</i>		
<u>September</u>	<b>Event</b>	<b>Staff/Dept.</b>	<b>Comments</b>
1	<i>*The following years taxable value of inventories may be determined as of this date, at property owner's written option.</i>		*Section 23.12

	<i>at property owner's written option.</i>		
15	<ul style="list-style-type: none"> <li>*Last day for CAD board to adopt CAD budget, unless a district has changed its fiscal year. BOD approves budget at its scheduled meeting.</li> </ul>	BOD	*Section 6.06
	<ul style="list-style-type: none"> <li>*Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected.</li> </ul>		*Section 6.061
	<ul style="list-style-type: none"> <li>*Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit.</li> </ul>		*Section 6.031
16	<ul style="list-style-type: none"> <li>Approved CAD Budget is mailed to entities.</li> </ul>	Administration	
16	<ul style="list-style-type: none"> <li>Submit Ad to newspaper for <b>Appraisal Review Board Applicants</b> for the next year</li> </ul>	Administration	
20	<ul style="list-style-type: none"> <li>Submit Ad to newspaper for <b>Auditor</b> (even yrs) <b>Depository</b> (odd yrs). BOD approves in October &amp; November meetings.</li> </ul>	Accounting/ Admin	Auditor-Sect. 6.063
	<ul style="list-style-type: none"> <li>* for Oct. 1st publication</li> </ul>		Depository-Sect. 6.09
<b>October</b>	<b>Event</b>	<b>Staff/Dept.</b>	<b>Comments</b>
1	<ul style="list-style-type: none"> <li><b>CAD Board of Director Elections-<u>Before October 15</u></b>, eligible voting entities may nominate by resolution one candidate for each position on the board.*</li> </ul>		*Oddyrs.(2009, 2011, 2013,,)
12	<ul style="list-style-type: none"> <li>Valuation Service Contract approval scheduled at monthly BOD meeting.*</li> </ul>	BOD	*Odd yrs (2011,2013)
	<ul style="list-style-type: none"> <li>Board of Directors interview &amp; select new Appraisal Review Board members.*</li> </ul>	BOD	*at scheduled BOD meeting
15	<ul style="list-style-type: none"> <li>Mail copy of approved Audit report to presiding officers of taxing entities</li> </ul>	Administration	Section 6.063(b)
27	<ul style="list-style-type: none"> <li><b>CAD Board of Director Elections-<u>Before October 30</u></b>, Chief Appraiser prepares ballot and delivers it to the presiding officer of each entitled voting entity.*</li> </ul>	CA	*deadline to return-Dec. 16

<u>November</u>	Event	Staff/Dept.	Comments
1	<ul style="list-style-type: none"> <li>First Quarter Allocation letters sent to entities</li> </ul>	Accounting	
	<ul style="list-style-type: none"> <li>Mail Report of Property Values to Entities, TAC's &amp; Comptroller (receive in Oct. from Comptroller)</li> </ul>	Appraisal/ Admin	mailed 1st wk of Nov.
13	<ul style="list-style-type: none"> <li>BOD interviews and approve ARB members for upcoming year</li> </ul>		November BOD mtg
<u>December</u>	Event	Staff/Dept.	Comments
15	<ul style="list-style-type: none"> <li>Mail Dealer Declaration forms (motor vehicles, vessels, manufactured houses, heavy equipment, etc.)</li> </ul>	Taxpayer Info Dept	Mail before January 1
	<ul style="list-style-type: none"> <li>Before December 15th, the entities governing bodies shall submit their votes for new CAD Board of Directors. *</li> </ul>		*Odd yrs (2009,2011,2013,,)
	*See 2013-2015 Reappraisal Work Timelines-pgs. 47- 49		

# Exhibit B



School Codes:

- S10 Galveston ISD
- S11 Dickinson ISD
- S12 Friendswood ISD
- S13 High Island ISD
- S14 Hitchcock ISD
- S15 La Marque ISD
- S16 Clear Creek ISD
- S17 Santa Fe ISD
- S18 Texas City ISD

School	NBHD Code	Neighborhood Description	NBHD Land %	NBHD Imp %
S10	0065	0065 - Franks, B Survey	100	185
S10	0065.1	0065.1 - Franks, B Survey	100	250
S10	0121	0121 - T&l (1,2, & 3) & Hall & Jones Survey	100	100
S10	0121.1	0121.1 - T&l (1,2 & 3) & Hall & Jones Survey	100	202
S10	0162	0162 - S Parr		185
S10	0162	0162 - S Parr	0	185
S10	0179	0179 - Jones-shaw Survey	100	185
S10	0179.1	0179.1 - Jones-shaw Survey	100	100
S10	0190	0190 - Smith, E Survey	100	100
S10	0200	0200 - Trueheart & Joseph Survey	100	100
S10	0203	0203 - Van Nostrand, A Survey	100	185
S10	0203.1	0203.1 - Van Nostrand A Survey	100	100
S10	0628	0628 - Menard, M B Survey	100	100
S10	1010	1010 - Acapulco Village	200	340
S10	1010.1	1010.1 - Acapulco Village	200	300
S10	1035.1	1035.1 - Airport Homesites 1	100	90
S10	1035.2	1035.2 - Golf Shores Sub	100	168
S10	1045.1	1045.1 - Airport Homesites 2	100	125
S10	1045.2	1045.2 - Airport Homesites 2	100	235
S10	1050	1050 - Airport Homesites 4	100	150
S10	1050.1	1050.1 - Airport Homesites 4	100	220
S10	1060	1060 - Al West	250	150
S10	1140	1140 - American Printing Co Subd	100	100
S10	1142	1142 - ANCHOR BAY	0	100
S10	1145	1145 - Anderson Ways 1	100	150
S10	1235	1235 - Ashton Place Condo	100	100
S10	1262	1262 - Avocet (2007)		250
S10	1262	1262 - Avocet (2007)	0	250
S10	1262.1	1262.1 - Avocet Beachfront (2007)	0	200
S10	1280	1280 - Backbay	100	160
S10	1285	1285 - Backbay Townhomes	100	105
S10	1310	1310 - Bahia Azul	100	297
S10	1347	1347 - Barton Square (2002)	100	150
S10	1375	1375 - Bay Harbor	250	200
S10	1376	1376 - Bay Harbor Add No 1 (91)	100	260
S10	1380	1380 - Bay Meadows	250	140
S10	1405	1405 - Bay Vue	100	185
S10	1406	1406 - Bay Water Condominiums (2007)	0	104
S10	1407	1407 - Baybridge Estates (2006)	100	100
S10	1475	1475 - Bayou Circle	100	100

S10	1505	1505 - Bayou Homes	100	120
S10	1540	1540 - Bayou Shore (aka Wheelers)	100	115
S10	1540.1	1540.1 - Bayou Shore (aka Wheelers)	100	110
S10	1541	1541 - Bayou Shore Dr (unrec T&l 1 Lt 5 & 6)	100	120
S10	1636	1636 - BEACHTOWN TOWN CENTER 1 CONDOS (2012)	0	250
S10	1638	1638 - BEACHSIDE VILLAGE SEC 3 (2014)		285
S10	1638	1638 - BEACHSIDE VILLAGE SEC 3 (2014)	0	285
S10	1641	1641 - Beachside Village	100	320
S10	1641.1	1641.1 - Beachside Village Beachfront	100	300
S10	1642	1642 - Beachtown Galveston Village 1 Sec 1	100	320
S10	1642.1	1642.1 - Beachtown Beachfront (2007)	0	445
S10	1642.2	1642.2 - BEACHTOWN TOWNHOME (2011)	0	200
S10	1643	1643 - Beachtown Galveston Village (2006)	100	230
S10	1680	1680 - Bee Gee Bay Subd	100	165
S10	1765	1765 - Bermuda Beach	200	250
S10	1765.1	1765.1 - Bermuda Beach	200	374
S10	1765.2	1765.2 - Bermuda Beach	200	350
S10	1836	1836 - The Biscayne Sec 1	100	250
S10	1836.1	1836.1 - Teh Biscayne Sec 1 Beachfront	100	300
S10	1865	1865	100	250
S10	1865.1	1865.1	100	300
S10	1870	1870 - Blue Water 2	100	200
S10	1875	1875 - Blue Water 3	100	200
S10	1891	1891 - The Boardwalk At Jamaica (96)		189
S10	1891	1891 - The Boardwalk At Jamaica (96)	0	189
S10	1940	1940 - Breakers Condo		205
S10	1940	1940 - Breakers Condo	0	205
S10	2020	2020 - Broadway	300	110
S10	2114	2114 - By The Sea Condo	0	166
S10	2150	2150 - Campeche Cove 1	100	175
S10	2150.1	2150.1 - Campeche Cove I	100	180
S10	2151	2151 - Campeche Shores Replat (2005)	100	139
S10	2151.1	2151.1-IZMAL CT AT CAMPECHE SHORES (2014)	0	126
S10	2155	2155 - Campeche Cove 2 Townhomes	100	162
S10	2160	2160 - Campeche Cove 3	100	205
S10	2170	2170 - Campeche Cove Townhomes	100	150
S10	2177	2177 - Campeche Estates Sub (92)	100	188
S10	2200	2200 - Campus View Condo		100
S10	2295	2295 - Caribbean Townhomes	100	165
S10	2310	2310 - Casa Del Mar Condo		110.5
S10	2310	2310 - Casa Del Mar Condo	0	110.5

S10	2355	2355 - Cedar Lawn	0	220
S10	2380	2380 - Central City 6	100	100
S10	2383	2383 - Central City 9	100	100
S10	2384	2384 - Central City 10	100	100
S10	2460.1	2460.1 - Christopher Square	100	161
S10	2672	2672 - Cloon Subd 4	100	250
S10	2672.1	2672.1 - Cloon Sub 4	100	85
S10	2687	2687 - CLUB OF THE ISLE CONDOMINIUMS	135	177
S10	2715	2715 - Cohen Robert I	100	150
S10	2750	2750 - Colony Park 1	100	210
S10	2755	2755 - Colorado	100	190
S10	2780	2780 - Copacabana By The Sea	100	115
S10	2790	2790 - Conerstone Place (2001)	100	110
S10	2867	2867 - Crenneland C	100	250
S10	2875	2875 - Crenshaw Beach 1	100	250
S10	2875.1	2875.1 - Crenshaw Beach 1	100	300
S10	2902	2902 - Crystal Canals Sec 3 (2002)	100	200
S10	2938	2938 - The Dawn Condominium (2006)	100	107
S10	2964	2964 - Denver Court	100	225
S10	2965.1	2965.1 - Denver Resurvey (nha)	250	200
S10	2965.1B	2965.1B - Denver Resurvey (nha) Multi-family	250	90
S10	2965.2	2965.2 - Denver Resurvey (nhb)	170	235
S10	2965.2A	2965.2A - Denver Resurvey	170	180
S10	2965.3	2965.3 - Denver Resurvey (nhc)	170	220
S10	2965.3B	2965.3B - Denver Resurvey (nhh) Multi-Family	0	220
S10	2965.4	2965.4 - Denver	250	220
S10	2965.4B	2965.4B - Denver Resurvey (nhi) Multi- Family	0	270
S10	2965.5	2965.5 - Denver Resurvey (nhe)	250	120
S10	2965.5B	2965.5B - Denver Resurvey (2010)	250	136
S10	2965.6	2965.6 - Denver Resurvey (nhf)	250	180
S10	2965.7	2965.7 - Denver Resurvey (nhg)	170	150
S10	2965.8	2965.8 - Denver Resurvey	170	210
S10	2965.9	2965.9 - Denver Resurvey (nhx)	100	100
S10	2996	2996 - Diamond Beach Condos (2010)	0	236
S10	3070	3070 - Driftwood	100	200
S10	3070.1	3070.1 - Bayou Homes	100	110
S10	3070.2	3070.2 - Driftwood	100	170
S10	3075	3075 - Driftwood		250
S10	3075	3075 - Driftwood	0	250
S10	3075.1	3075.1 - Beaumont Dr Subd	100	300
S10	3075.2	3075.2 - Driftwood	100	250

S10	3094	3094 - Dunes Of West Beach	100	415
S10	3166	3166	0	235
S10	3170	3170 - El Cielo Drive	200	150
S10	3171	3171-EL CORTEZ VILLAS CONDOS (2008)	0	258
S10	3200	3200 - Emerald Beach	0	250
S10	3200.1	3200.1 - Emerald Beach	100	250
S10	3201	3201 - Emerald Beach 2	0	250
S10	3201.1	3201.1 - Emerald Beach 2	100	300
S10	3204	3204-EMERALD BY THE SEA (2008)	0	227
S10	3249	3279-ESTATES OF GRAND BEACH (2014)		100
S10	3249	3279-ESTATES OF GRAND BEACH (2014)	0	100
S10	3253	3253 - Estates of Sunset Cove (2007)	0	150
S10	3266	3266 - Evia Phase One (2005)	100	215
S10	3266.1	3266.1 - Evia WV	0	205
S10	3266A	3266A - EVIA TOWNHOMES	0	168
S10	3269	EXCELSIOR CONDOMINIUMS (2008)	0	298
S10	3342	3342 - Ferry Road Sub (96)	0	100
S10	3495	3495 - Gaff Toppers 1	100	100
S10	3504	3504 - Galveston Bay Club (2000)	100	100
S10	3505	3505 - Galveston Townsite	100	150
S10	3505.1	3505.1 - Galveston Townsite (nhk)	150	150
S10	3505.2	3505.2 - Galveston Townsite (nhl)	150	105
S10	3505.2B	3505.2B - GALVESTON TOWNSITE	0	100
S10	3505.3	3505.3 - Galveston Townsite (nhr)	170	205
S10	3505.3B	3505.3B	0	100
S10	3505.5	3505.5 - Galveston Townsite (nht)	200	255
S10	3505.5B	3505.5B - Galveston Townsite (nht) Multi-family	200	160
S10	3505.6	3505.6 - Galveston Townsite (nhu)	200	230
S10	3505.6B	3505.6B - Galveston Townsite (nhu) Multi-family	200	150
S10	3505.7	3505.7 - Galveston Townsite (nhv)	200	125
S10	3505.8	3505.8 - Galveston Townsite (nhz)	200	160
S10	3505.8B	3505.8B - Galveston Townsite (nhz) Multi-family	200	150
S10	3505.9	3505.9 - Galveston Townsite	200	180
S10	3505.9B	3505.9B - Galveston Townsite Multi-family	200	115
S10	3505.B	3505.B - GALVESTON TOWNSITE	0	0
S10	3508	3508 - Galv Electric Co Lofts (2006)	100	200
S10	3510	3510 - Galveston Outlots	100	100
S10	3510.1	3510.1 - Galveston Outlots (nhh)	200	200
S10	3510.1B	3510.1B - GALVESTON OUTLOTS (NHH) MULTI-FAMILY	0	100
S10	3510.2	3510.2 - Galveston Outlots (nhj)	200	203
S10	3510.3	3510.3 - Galveston Outlots (nhm)	200	160

S10	3510.3B	3510.3B - Galveston Outlots (nhm) Multi-family	200	120
S10	3510.4	3510.4 - Galveston Outlots (nhn)	200	240
S10	3510.4B	3510.4B - Galveston Outlots (nhn) Multi-family	200	195
S10	3510.5	3510.5 - Galveston Outlots (nho)	200	220
S10	3510.5B	3510.5B - Galveston Outlots (nho) Multi-family	200	195
S10	3510.6	3510.6 - Galveston Outlots (nhp)	200	260
S10	3510.7	3510.7 - Galveston Outlots (nhq)	200	210
S10	3510.7B	3510.7B - GALVESTON OUTLOTS	0	0
S10	3510.8	3510.8 - Galveston Outlots	200	210
S10	3517	3517 - TELEPHONE BUILDING CONDO	0	142
S10	3520	3520 - Galvestonian Condo		348
S10	3520	3520 - Galvestonian Condo	0	348
S10	3537	3537 - The Gardens (99)	100	100
S10	3649	3649 - Golden Corral	100	100
S10	3655	3655 - Golf Crest	100	225
S10	3675	3675 - Grand Beach	100	110
S10	3745	3745 - Gulf Palms	100	350
S10	3745.1	3745.1 - Gulf Palms	100	350
S10	3750.1	3750.1 - Gulfport Village 87	100	300
S10	3751	3751 - Gulfport Village Sub Replat No 2 (95)	100	250
S10	3755	3755 - Gulf Shores 1	0	250
S10	3755.1	3755.1 - Gulf Shores 1	0	300
S10	3755.2	3755.2 - Gulf Shores 1	100	270
S10	3765	3765 - Gulf View 1	100	160
S10	3770	3770 - Gulf Village 1	100	200
S10	3777	3777 - Guidry Place (2001)	100	250
S10	3786	3786 - Half Moon Beach Sub	100	300
S10	3825	3825 - Harbor East Condo	0	162
S10	3830	3830 - Harbor Light (unrec)	100	120
S10	3835	3835 - Harborview 1	100	245
S10	3836	3836 - Harborview 2	100	225
S10	3859	3859 - Harborside Condos	100	198
S10	3875	3875 - Havre Lafitte 1	100	200
S10	3875.1	3875.1 - Havre Lafitte 1	100	195
S10	3877	3877 - Harve Lafitte 3	100	205
S10	3877.1	3877.1 - Havre Lafitte 3	100	205
S10	3883	3883 - Havre Lafitte Townhomes (87)	100	117
S10	3884	3884 - Havre Lafitte Villas	100	180
S10	3900	3900 - Heards Land Circle	100	121
S10	3903	3903 - Heards Lane Condo	0	71
S10	3929	3929 - Hershey Beach Sub (96)	100	240

S10	3942	3942-Hideway Estates on Kimley Cove	0	120
S10	4050	4050 - Holiday Beach	0	250
S10	4050.1	4050.1 - Holiday Beach	100	300
S10	4065	4065 - Hollywood Heights	100	195
S10	4081	4081 - Homrighaus Addn (91)	100	100
S10	4087	4087 - Hoskins Square Sub	0	100
S10	4130	4130 - Indian Beach 1	200	200
S10	4131	4131 - Indian Beach 2	100	225
S10	4133	4133 - Indian Beach 4	100	246
S10	4140	4140 - Intercoastal Canal Addn	100	185
S10	4140.2	4140.2 - INTERCOASTAL CANAL ADDN WF (2011)	0	240
S10	4155	4155 - Isla Del Sol	170	260
S10	4155.2	4155.2 - Isla Del Sol	170	305
S10	4155.3	4155.3 - Isla Del Sol	100	213
S10	4156	4156 - Isle Bayside Sub (98)	0	140
S10	4160	4160 - Islander East Condo		210
S10	4160	4160 - Islander East Condo	0	210
S10	4167	4167 - J & S Beach 3 (unrec)	100	185
S10	4167.1	4167.1 - J & S Beach 3 (unrec)	100	100
S10	4177	4177 - Jakovich 3 Sec 1	100	180
S10	4179	4179 - Jakovich 3 Sec 3	100	178
S10	4183	4183 - Jamaica Bay Estates	100	225
S10	4185	4185 - Jamaica Bay Villas	100	193
S10	4188	4188 - Jamaica Beach 1	300	230
S10	4204	4204 - Jamaica Beach 16	100	350
S10	4207	4207 - Jamaica Beach Sec 19	100	385
S10	4211	4211 - Jamaica Beach 23	200	315
S10	4215	4215 - Jamaica Beach 27	100	345
S10	4270	4270 - Johnson Boat Slip (unrec)	100	185
S10	4275	4275 - Johnson-crawford 1	100	250
S10	4275.1	4275.1 - Johnson-crawford 1	100	300
S10	4305	4305 - Jones (lots 110,117,Etc)	100	150
S10	4306	4306 - Jones Addn (out 78,87 Etc)	100	110
S10	4307	4307 - Jones Addn Sec 2	100	178
S10	4335	4335 - Juneman 1 (l 199-214-215)	100	140
S10	4350	4350 - Kahala Beach Estates	100	245
S10	4350.1	4350.1 - Kahala Beach Estates	100	400
S10	4351	4351 - Kahala Beach Est, Addn 1	100	202
S10	4355	4355 - Karankawa	100	298
S10	4355.1	4355.1 - Karankawa	100	375
S10	4356	4356 - Karankawa 2 Townhomes	100	179

S10	4382	4382 - Kingston Beach	100	105
S10	4385	4385 - Kinkead Addn	100	140
S10	4400	4400 - Kleinmann	100	120
S10	4430	4430 - Kona Kai 1	100	240
S10	4441	4441 - KRESS	0	255
S10	4460	4460 - Laguna De Oro	100	255
S10	4464	4464 - Laguna Harbor (2005) Abst 162	100	100
S10	4465	4465 - Lafitte Townhomes	100	163
S10	4478	4478 - Laguna San Luis (88)	100	260
S10	4485	4485 - Pirates Cove Townhomes At Lake Como	100	196
S10	4639	4639-LEAGUE LOFTS (2008)	0	183
S10	4720	4720 - Lindale Park	100	258
S10	4750	4750 - Live Oak Ridge	100	250
S10	4750.1	4750.1 - Live Oak Ridge	100	300
S10	4769	4769 - The Texas Bldg Condos	100	220
S10	4850	4850 - Lyncrest Manor	100	215
S10	4851	4851 - Lyncrest Manor 2	100	250
S10	4875	4875 - Magnolia Heights	100	200
S10	4878	4878 - Magnolia Court (2007)		125
S10	4878	4878 - Magnolia Court (2007)	0	125
S10	4897	4897 - MAGNOLIA CT TWNHMS (2013)	0	135
S10	4898	4898 - MAGALE STRAND CONDO	0	81
S10	4939	4939 - Marvilla Condos	100	140
S10	4955	4955 - Marina Pointe Condo		126
S10	4955	4955 - Marina Pointe Condo	0	126
S10	4958	4958 - Mariner House Condo	100	105
S10	4969	4969 - Market Street Condo	0	115
S10	4969.1	4969.1 - MARKET STREET CONDO (2011)	0	100
S10	4990	4990 - Massa (unrec)	100	175
S10	4990.1	4990.1 - Massa (unrec)	100	238
S10	5055	5055 - Mc Leod	100	173
S10	5104	MECHANIC ST LOFTS CONDOS (2008)	0	173
S10	5258	5258 - NATHAN CONDOS	0	175
S10	5275	5275 - Neumann	100	195
S10	5278	5278 - Neumann & Gore	100	125
S10	5335	5335 - Noisy Waves	100	250
S10	5335.1	5335.1 - Alberdie Addn I	100	300
S10	5380	5380 - Nottingham Campsites	100	330
S10	5380.1	5380.1 - Nottingham Campsites	100	110
S10	5460	5460 - Oasis Townhomes	100	160
S10	5460.1	5460.1 - Oasis Townhomes Wf	100	180

S10	5463	5463 - The Oaks Replat	0	100
S10	5465	5465 - Ocean Shore 1 (unrec)	100	250
S10	5465.1	5465.1 - Ocean Shore 1 (unrec)	100	300
S10	5465.2	5465.2 - Ocean Shore 1 (unrec)	100	250
S10	5471	5471 - Ocean Grove Condos	0	160
S10	5472	5472 - O'connor Andrew (t&l 1 Lt 139)	100	200
S10	5474	5474 - Offats Pointe S/d	100	206
S10	5481	5481 - Old Galveston Villas Replat (2005)	100	100
S10	5555	5555 - Pabst Addn	100	170
S10	5557	5557 - Pabst Bayview	100	170
S10	5559	5559 - Palisade Palms (2005)	100	100
S10	5560	5560 - Palm Beach	100	400
S10	5560.1	5560.1 - Palm Beach	100	300
S10	5560.2	5560.2 - Palm Beach	100	233
S10	5567	5567 - Palm Cove Sub (2002)	100	200
S10	5567.1	5567.1 - Palm Cove Sub (2002)	100	210
S10	5568	5568 - PALISADE PALMS CONDOMINIUMS (2008)	0	215
S10	5570	5570 - Palm Circle	100	200
S10	5575	5575 - Palm Cove Townhomes	100	165
S10	5577	5577-PALMS AT COVE VIEW CONDOMINIUMS (2008)	0	138
S10	5579	5579-THE PALMS (2014)		100
S10	5579	5579-THE PALMS (2014)	0	100
S10	5580	5580 - Palm Gardens	100	250
S10	5580B	5580B - Palm Gardens (nha) Multi-Family	0	170
S10	5584	5584 - Panama Historic Condos (2006)	100	208
S10	5585	5585 - Palms Condo		180
S10	5585	5585 - Palms Condo	0	180
S10	5588	THE PARK AT TERRAMAR (2007)		
S10	5588	THE PARK AT TERRAMAR (2007)	0	0
S10	5673	5673 - Peanut Butter Warehouse Harborside Condos (2008)	0	115
S10	5710	5710 - Pelican Island Industrial Park	100	100
S10	5855	5855 - Pirates Beach 1	100	233
S10	5856	5856 - Pirates Beach 2	100	305
S10	5856.1	5856.1 - Pirates Beach Ii	100	300
S10	5856.2	5856.2 - Pirates Beach 2	100	300
S10	5856.3	5856.3 - Pirates Beach 2	100	300
S10	5856.4	5856.4 - Pirates Beach 2	100	300
S10	5856.5	5856.5 - Pirates Beach 2	100	270
S10	5858	5858 - Pirates Beach 4	200	320
S10	5863	5863 - Pirates Beach Sec 10 (91)	200	235
S10	5863.1	5863.1 - Pirates Beach	100	235

S10	5863.2	5863.2 - Pirates Beach	100	230
S10	5863.3	5863.3 - Pirates Beach	100	200
S10	5863.4	5863.4 - Pirates Beach	100	200
S10	5863.5	5863.5 - Pirates Beach Sec 10 Replat	175	250
S10	5865.1	5865.1 - Pirates Cove 1	170	200
S10	5865.2	5865.2 - Pirates Cove 1	100	300
S10	5865.3	5865.3 - Pirates Cove 1	100	300
S10	5866	5866 - Pirates Cove 2	100	255
S10	5866.1	5866.1 - Pirates Cove 2	100	270
S10	5866.2	5866.2 - Pirates Cove 2	100	350
S10	5866.3	5866.3 - Pirates Cove 2	100	370
S10	5870	5870 - Pirates Cove Sec 6 (92)	250	270
S10	5870.1	5870.1 - Pirates Cove Sec 6	100	310
S10	5870.2	5870.2 - Pirates Cove Dry Lots	170	165
S10	5870.3	PIRATES COVE SEC REPLAT RES B	0	100
S10	5870A	5870A - Pirates Cove Townhomes (2010)	250	235
S10	5873	5873 - Pirates Cove Sec 7 (2000)	0	195
S10	5880	5880 - Pirates Landing Townhomes	100	225
S10	5903	5903 - Playa San Luis (88)	400	265
S10	5903.1	5903.1 - Playa San Luis	100	150
S10	5911	5911 - Pointe West Sec 1 (2005) Abst 121	100	200
S10	5911.1	5911.1 - POINT WEST BEACHFRONT (2012)	0	300
S10	5912	5912 - Pointe West (2006)	100	150
S10	5950	5950 - Port Aux Prince Condo		141
S10	5950	5950 - Port Aux Prince Condo	0	141
S10	5951	5951 - Port Aux Prince Townhouses	100	131
S10	5959	5959 - Port Bolivar Outlots	100	110
S10	5960	5960 - Port Bolivar Townsite	100	190
S10	5960.1	5960.1 - Port Bolivar Townsite	100	85
S10	5960.2	5960.2 - Port Bolivar Townsite	100	140
S10	5963	5963 - Port Bolivar Water Lots	100	250
S10	5987	5987-THE PRESERVE AT GRAND BEACH (2014)		100
S10	5987	5987-THE PRESERVE AT GRAND BEACH (2014)	0	100
S10	6042	6042 - Rancho Carribe Sub (96)	100	190
S10	6042.1	6042.1 - Rancho Carribe Sub (96)		100
S10	6042.1	6042.1 - Rancho Carribe Sub (96)	0	100
S10	6042.2	6042.2 - Rancho Carribe GC	0	190
S10	6092	6092 - The Reserve At Bay Harbor	100	179
S10	6152	6152 - Riviera Condo		172
S10	6152	6152 - Riviera Condo	0	172
S10	6153	6153 - Riviera Ii Condo		175

S10	6153	6153 - Riviera Ii Condo	0	175
S10	6233	6233 - Sandhill Shores Addn (2000)	100	270
S10	6240	6240 - San Leon	100	130
S10	6255	6255 - San Luis Condo		210
S10	6255	6255 - San Luis Condo	0	210
S10	6260	6260 - San Marino	100	195
S10	6262	6262 - San Marino Townhomes	100	125
S10	6266	6266 - The Sands Of Kahala Beach Sub (97)	100	245
S10	6270	6270 - Sand Castle Beach 1	100	250
S10	6270.1	6270.1 - Sand Castle Beach 1	100	270
S10	6270.2	6270.2 - Sand Castle Beach 1	100	270
S10	6273	6273 - Sand Castle Condo		132
S10	6273	6273 - Sand Castle Condo	0	132
S10	6273.1	6273.1 - SANDCASTLE CONDO	0	117
S10	6285	6285 - Sandy Shores	100	90
S10	6292	6292 - Judy Saracco Special (98)	0	100
S10	6300	6300 - Scarborough	100	250
S10	6300.1	6300.1 - Cloon Sub I	100	300
S10	6310	6310 - Schaper Camp Colony	100	150
S10	6360	6360 - Sea Breeze	100	100
S10	6375	6375 - Sea Isle (orig)	150	260
S10	6383	6383 - Sea Isle 7th Extension (wf Bay)	100	280
S10	6391	6391 - Sea Isle Extn 15	100	380
S10	6392	6392 - Sea Isle Extn 21	100	325
S10	6392.1	6392.1 - Sea Isle Extn 21	100	450
S10	6396	6396 - Sea Isle Sec 24 (2006)	100	240
S10	6410	6410 - Seascape Condo		275
S10	6410	6410 - Seascape Condo	0	275
S10	6425	6425 - Seawall East Condo	0	150
S10	6426	SEAWALL TUSCAN VILLAS CONDOS (2008)	0	150
S10	6440	6440 - Seibel	100	92
S10	6452	6452 - 1726 Broadway Condo	0	140
S10	6513	6513 - Ships Mechanic Row Bldg Condos	100	151
S10	6513.P	6513.P - PARKING SHIPS MECHANIC ROW BLDG CONDOS	0	100
S10	6520	6520 - Shoreview 1	100	210
S10	6538	6538 - Sievers Cove	100	240
S10	6545	6545 - Silver Sands (unrec)	100	100
S10	6546	6546 - Silverleafs Seaside Resort 1	0	100
S10	6588	6588 - Smith Townhomes	100	128
S10	6640	6640 - South Shore	100	175
S10	6670.1	6670.1 - Spanish Grant	100	228

S10	6670.1	6670.1 - Spanish Grant	100	315
S10	6671	6671 - Spanish Grant 2	200	185
S10	6672	6672 - Spanish Grant 11	125	385
S10	6672.1	6672.1 - Spanish Grant 11	100	430
S10	6672.2	6672.2 - Spanish Grant 11	100	285
S10	6695	6695 - Sproule	100	161
S10	6700	6700 - St Clare Cove (unrec)	100	185
S10	6702	6702 - St Germain Place Condo	0	199
S10	6720	6720 - Standard Dredging	100	210
S10	6721	6721 - Stavanger Beach Sub (98)		100
S10	6721	6721 - Stavanger Beach Sub (98)	0	100
S10	6729	6729 - Stella Mare (2007)		250
S10	6729	6729 - Stella Mare (2007)	0	250
S10	6736	6736	0	100
S10	6750	6750 - Stingaree	100	185
S10	6755	6755 - Stingaree Cove	100	185
S10	6811	6811 - Sullivan Addn #2 (90)	100	100
S10	6820	6820 - Sunbird Beach	100	100
S10	6840	6840 - Sunny Beach	100	310
S10	6840.1	6840.1 - Sunny Beach	100	340
S10	6841.1	6841.1 - Sunny Beach Extn	100	310
S10	6841.2	6841.2 - Sunny Beach Addn	100	320
S10	6868	6868 - Sunset Cove (2005)	100	210
S10	6898	6898 - Surfside Estates (2007)	0	250
S10	6900	6900 - Surfside	100	170
S10	6912	6912 - Sweetwater Cove (2007)		150
S10	6912	6912 - Sweetwater Cove (2007)	0	150
S10	6925	6925 - Sydnor S W Blk 230	100	100
S10	6929	6929 - T & L Unrec Lt 215 T & L 2(14526-0000)	100	100
S10	6960	6960 - Tampico Cove Condo	100	130
S10	7010	7010 - Terramar	220	350
S10	7011	7011 - Terramar 2	220	245
S10	7012	7012 - Terramar 3	150	315
S10	7015	7015 - Terramar Sec 6		100
S10	7015	7015 - Terramar Sec 6	0	100
S10	7017	7017 - Terramar Beach Sec 6 Replat (90)	100	300
S10	7018	7018 - TERRAMAR COVE (2014)	0	100
S10	7120	7120 - Tidelands	100	250
S10	7120.1	7120.1 - Tidelands	100	270
S10	7120.2	7120.2 - Tidelands	100	270
S10	7191	7191 - TWNHMS ON POSTOFFICE (2010)	200	138

S10	7205	7205 - Trimble & Lindsey Sec 1	100	200
S10	7205.1	7205.1 - Trimble & Lindsey Sec 1	100	280
S10	7205.2	7205.2 - Trimble & Lindsey Sec 1		100
S10	7205.2	7205.2 - Trimble & Lindsey Sec 1	0	100
S10	7206	7206 - Trimble & Lindsey Sec 2	100	132
S10	7206.1	7206.1 - Trimble & Lindsey Sec 2	100	300
S10	7206.2	7206.2 - Trimble & Lindsey Sec 2	100	100
S10	7207	7207 - Trimble & Lindsey Sec 3		100
S10	7207	7207 - Trimble & Lindsey Sec 3	0	100
S10	7234	7234 - Post Office Street Condos (2010)	0	205
S10	7236	7236-TUSCANY BEACHFRONT CONDOS (2008)	0	100
S10	7310	7310 - Victorian Condo	0	153
S10	7322	7322 - Villas of Las Palmas (2007)	0	150
S10	7323	7323 - Pointe West Condos (2006)	100	173
S10	7390	7390 - Waterways	100	240
S10	7440	7440 - West Beach	100	110
S10	7441	7441 - West Beach Grand Condo	100	204
S10	7455.1	7455.1 - West Cove		100
S10	7455.1	7455.1 - West Cove	0	100
S10	7490	7490 - West Point	100	190
S10	7490.1	7490.1 - West Point	100	253
S10	7585	7585 - Westwood	100	187
S10	7605	7605 - Whispering Palms	100	185
S10	7685	7685 - Wimcrest	100	180
S10	7700	7700 - Windsor Court	100	95
S10	7755	7755 - Yanch	100	150
S10	AUDIT	AUDIT - MISSING NBHD	0	0
S10	C	C - Commercial	0	100
S10	CAPITOL	CAPITOL - Commercial		100
S10	CAPITOL	CAPITOL - Commercial	0	100
S11	0011	0011 - Farmer, A Survey	100	140
S11	0011.1	0011.1 - Farmer, A Survey Wf	100	130
S11	0011.2	0011.2 - Farmer, A Survey West Of Frwy	100	115
S11	0011M	0011M - Farmer, A Survey		100
S11	0017	0017 - Lyttle, J W Survey	100	100
S11	0019	0019 - Perry And Austin Survey	100	120
S11	0019.1	0019.1 - Perry & Austin Survey Wf	100	120
S11	0019.2	0019.2 - Perry & Austin Survey Lovers Ln	100	125
S11	0060	0060 - Epperson, Ep Survey	100	130
S11	0060.1	0060.1 - Epperson, Ep Survey Wf	100	120
S11	0060M	0060M - Epperson, Ep Survey		100

S11	0060M	0060M - Epperson, Ep Survey	0	100
S11	0078	0078 - Hall, R Survey	0	100
S11	0088	0088 - Hatch, A Survey	0	100
S11	0119	0119 - Haggard, J Survey		100
S11	0180	0180 - Sellers, J Survey	100	110
S11	0208	0208 - Wilson, Wk Survey	100	145
S11	0208.1	0208.1 - Wilson, Wk Survey Wf	100	140
S11	0208.2	0208.2 - Wilson, W K Survey Krueger Trs	100	120
S11	0208.2M	0208.2M - W Wilson Sur		100
S11	0208M	0208M - Wilson, Wk Survey		100
S11	0208M	0208M - Wilson, Wk Survey	0	100
S11	0629	0629 - Bbb & Cr Rr Survey	100	100
S11	0629M	0629M - Bbb & Cr Rr Survey		100
S11	0629M	0629M - Bbb & Cr Rr Survey	0	100
S11	0642	0642 - Masterson Bt Survey		100
S11	0642	0642 - Masterson Bt Survey	0	100
S11	0670	0670 - Shelor, Al Survey		100
S11	1300	1300 - Bacliff Villas	100	140
S11	1325	1325 - Barberia	100	120
S11	1325.1	1325.1 - Barberia Wf	100	110
S11	1354	1354 - BAY CASA (2013)	0	140
S11	1358	1358 - Bay Colony Northpointe Sec 1 (2005)	100	109
S11	1366	1366 - Bay Colony Parkside Sec 1	100	125
S11	1371	1371 - Bay Colony Comm Resv (88)		100
S11	1372	1372 - Bay Colony Comm Resv Sec 2 (88)		100
S11	1372	1372 - Bay Colony Comm Resv Sec 2 (88)	0	100
S11	1382	1382 - Bay Colony Pointe (2000)	100	115
S11	1388	1388 - Bay Pines (2000)	100	150
S11	1391	1391 - Bay Colony West (2010)		135
S11	1391	1391 - Bay Colony West (2010)	0	135
S11	1401	1401-BAYVIEW SEC1 (2009)	0	140
S11	1415	1415 - Baycrest 2	100	135
S11	1430	1430 - Bayou Bend	100	140
S11	1430.1	1430.1 - Bayou Bend Wf	100	120
S11	1435	1435 - Bayou Bend Extn	100	150
S11	1455	1455 - Bayou Chantilly	100	140
S11	1455.1	1455.1 - Bayou Chantilly Wf	100	130
S11	1480	1480 - Bayou Crest	100	140
S11	1480.1	1480.1 - Bayou Crest Wf	100	145
S11	1500	1500 - Bayou Estates	100	140
S11	1502	1502 - Bayou Forest Sub (97)	100	170

S11	1511	1511 - Bayou Lakes (2005)	100	110
S11	1515	1515 - Bayou Oaks	100	130
S11	1515.1	1515.1 - Bayou Oaks Wf	100	120
S11	1520	1520 - Bayou Park Sub Sec 1 (97)	100	120
S11	1522	1522 - Bayou Park Sec 3 (2005)	100	100
S11	1561	1561 - Bayou Village	100	130
S11	1580	1580 - Bayou Woods	100	130
S11	1580.1	1580.1 - Bayou Woods Wf	100	130
S11	1586	1586 - 2300 Bayshore Estates (2003)	100	125
S11	1586.1	1586.1 - 2300 Bayshore Estates Wf	100	145
S11	1757	1757 - Bentwood At Bay Colony 1 (2005)	100	135
S11	1760	1760 - Bergeron	100	135
S11	1788	1788 - Berry Field (2005)	100	130
S11	1913	Borden's Gulley	0	125
S11	1930	1930 - Branding Iron Community	100	100
S11	1950	1950 - Briar Glen	100	140
S11	1955	1955 - Briar Glen Sec 1 Phase 2	100	140
S11	2315	2315 - Casa Grande	100	150
S11	2315.1	2315.1 - Casa Grande Wf	100	170
S11	2320	2320 - Casa Rio Condo	100	83
S11	2367	2367 - Centerfield (88)	100	120
S11	2368	2368 - Centerfield Lakes (98)	100	120
S11	2395	2395 - Central Park - Dickinson	100	115
S11	2395M	2395M - Central Park - Dickinson		100
S11	2395M	2395M - Central Park - Dickinson	0	100
S11	2427	2427 - Chase Park Sec 1	100	120
S11	2445	2445 - Cheyenne	100	135
S11	2445.1	2445.1 - Cheyenne S/d (frame)	100	160
S11	2465	2465 - Cimmaron Country Community Subd	100	100
S11	2470	2470 - Cinnamon Cove (unrec)	100	110
S11	2640	2640 - Clearview Terrace	100	196
S11	2650	2650 - Cliffs Of San Leon	100	150
S11	2650.1	2650.1 - Cliffs Of San Leon Wf	100	150
S11	2650.2	2650.2 - Cliffs Of San Leon Wv	100	170
S11	2650M	2650M - Cliffs Of San Leon	0	100
S11	2655	2655 - Clifton By The Sea	100	120
S11	2655.1	2655.1 - Clifton By The Sea Wf	100	130
S11	2655.2	2655.2 - Clifton By The Sea Wv	100	130
S11	2655M	2655M - Clifton By The Sea	0	100
S11	2740	2740 - Colonial Estates	100	130
S11	2805	2805 - Country Club Estates (unrec)	100	103

S11	2805.1	2805.1 - Country Club Estates (unrec) Wf	100	140
S11	2805.2	2805.2 - Country Club Estates(unrec)golf Course Front	100	100
S11	2949	2949 - Deer Park (2003)	100	135
S11	3015	3015 - Dickinson Add D	100	130
S11	3020	3020 - Dickinson Bayou Estates	100	100
S11	3020.1	3020.1 - Dickinson Bayou Estates Wf	100	110
S11	3030	3030 - Dickinson Bayshore	100	135
S11	3030.1	3030.1 - Dickinson Bayshore Wf	100	165
S11	3040	3040 - Dickinson Townsite	100	115
S11	3040M	3040M - Dickinson Townsite		100
S11	3040M	3040M - Dickinson Townsite	0	100
S11	3065	3065 - Dove Meadow	100	155
S11	3130	3130 - East Dickinson	100	100
S11	3135	3135 - East Park	100	140
S11	3135M	3135M - East Park		100
S11	3135M	3135M - East Park	0	100
S11	3152	3152 - Edgewater Park Sec 1 (2009)	0	115
S11	3155	3155 - Edgewood	100	130
S11	3160	3160 - Edwards Landing	100	190
S11	3227	3227 - Enclave At Bay Colony (2002)	100	115
S11	3299	3299 - Fairway Estates	100	130
S11	3350	3350 - Fiesta Estates	100	150
S11	3350.1	3350.1 - Fiesta Estates Wf	100	165
S11	3381	3381 - Forest Cove Sec 1	100	130
S11	3382	3382 - FOREST COVE SEC 2 (2011)	0	130
S11	3420	3420 - Fox Trace	100	120
S11	3420.1	3420.1 - Fox Trace Wf	100	120
S11	3686	3686 - Green Caye Village (2006)	100	100
S11	3692	3692 - Green Isle	100	130
S11	3727	3727 - Grover Addition	100	100
S11	3932	3932 - Hewitt Acres	100	157
S11	3948	3948 - Hidden Lakes Sec 1-2 (2009)	0	130
S11	4054	4054 - Holland Country Sub	100	100
S11	4055	4055 - Holland Road Estates	100	125
S11	4114	4114 - Imite Frank S/d	100	130
S11	4114M	4114M - Imite Frank S/d		100
S11	4114M	4114M - Imite Frank S/d	0	100
S11	4375	4375 - King J B	0	100
S11	4424	4424 - Kohfeldt F Resub A176	100	85
S11	4481	4481 - Lakes In Bay Colony	100	115
S11	4495	4495 - Lakenheath	100	100

S11	4495.1	4495.1 - Lakenheath Wf	100	160
S11	4505	4505 - Lakeside (unrec)	100	140
S11	4560	4560 - Laramie	100	120
S11	4620	4620 - League City Industrial Park		100
S11	4620	4620 - League City Industrial Park	0	100
S11	4634	4634-LEAGUE CITY RETAIL CENTER (2008)	0	100
S11	4635	4635 - League City Semi-tropical	100	90
S11	4692	4692 - Lexington Square Townhomes	100	100
S11	4745	4745 - Little Riviera	100	159
S11	4745.1	4745.1 - Little Riviera Wf	100	170
S11	4786	4786 - Lone Trail Village Sec 1 (2007)	0	120
S11	4797	4797 - Long Shadows	100	135
S11	4817	4817 - Lost Lane #1 (2006)	100	120
S11	4866	4866 - Mackey Acres Sub (99)	100	120
S11	4884	4884 - Magnolia Lake (2006)	100	140
S11	4960	4960 - Mariners Mooring	100	140
S11	4960.1	4960.1 - Mariners Mooring Wf	100	140
S11	4962	4962 - Mariner's Cove Sec 1 (98)	100	155
S11	5100	5100 - The Meadows In Bay Colony	100	120
S11	5181	5181 - Monterra Estates (2000)	100	125
S11	5182	5182 - Moores Addn	100	120
S11	5182.1	5182.1 - Moores Addn;bay Area Habitat	100	100
S11	5182M	5182M - Moores Addn		100
S11	5182M	5182M - Moores Addn	0	100
S11	5230	5230 - Motor	100	100
S11	5313	5313 - Nicholini	100	120
S11	5317	5317 - Nichols Addn	100	100
S11	5317M	5317M - Nichols Addn	0	100
S11	5320	5320 - Nicholstone	100	130
S11	5320.1	5320.1 - Nicholstone Southwest	100	125
S11	5320.1M	5320.1M - Nicholstone Southwest		100
S11	5320.1M	5320.1M - Nicholstone Southwest	0	100
S11	5320.A	5320.A - Nicholstone	100	125
S11	5320M	5320M - Nicholstone		100
S11	5320M	5320M - Nicholstone	0	100
S11	5400	5400 - Oak Crest	100	130
S11	5405	5405 - Oak Forest	100	135
S11	5410	5410 - Oak Hollow	100	130
S11	5413	5413 - Oak Hollow Sec 4 (98)		100
S11	5413	5413 - Oak Hollow Sec 4 (98)	0	100
S11	5415	5415 - Oak Land 1	100	150

S11	5461	5461 - Oaks Of Dickinson	100	116
S11	5607	5607 - Park Place South	100	130
S11	5671	5671 - PEARLBROOK (2013)	0	120
S11	5675	5675 - Pecan Acres	100	160
S11	5720	5720 - Perkins Beach 2	100	125
S11	5795	5795 - Pine Grove	100	130
S11	5795M	5795M - Pine Grove	0	100
S11	5805	5805 - Pine-hughes		100
S11	5895	5895 - Plantation Estates 1	100	135
S11	5900	5900 - Plantation Oaks	100	130
S11	5935	5935 - Ponderosa Forest Condo	0	45
S11	5970	5970 - Prairie Estates	100	140
S11	6039	6039 - Rainsong #2	100	100
S11	6200	6200 - Rosewood Villas 1	100	140
S11	6240	6240 - San Leon	100	130
S11	6240.1	6240.1 - San Leon Wv Southeast	100	140
S11	6240.1M	6240.1M - San Leon Wv Southeast	0	100
S11	6240.2	6240.2 - San Leon Wv North	100	140
S11	6240.2M	6240.2M - San Leon Wv North	0	100
S11	6240.3	6240.3 - San Leon Wf North	100	140
S11	6240.4	6240.4 - San Leon Wf East	100	130
S11	6240.4M	6240.4M - San Leon Wf Est	0	100
S11	6240.5	6240.5 - San Leon Wf South	100	130
S11	6240M	6240M - San Leon		100
S11	6240M	6240M - San Leon	0	100
S11	6246	6246 - San Leon Farm Home Tracts		
S11	6246	6246 - San Leon Farm Home Tracts	100	140
S11	6246.1	6246.1 - San Leon Farm Home Tr Wf	100	105
S11	6246.2	6246.2 - San Leon (palm Lakes)	100	150
S11	6246M	6246M - San Leon Farm Home Tracts	0	100
S11	6315	6315 - Schmidt Enclosures	100	100
S11	6320	6320 - Schmidt Mason		100
S11	6320	6320 - Schmidt Mason	0	100
S11	6320M	6320M - Schmidt Mason	0	100
S11	6350	6350 - Scottsdale Estates	100	110
S11	6427	6427 - Seawind (2001)	100	100
S11	6427M	6427M - Seawind Mh	0	100
S11	6460	6460 - Shadowland	100	140
S11	6505	6505 - Sherwood Forest West	100	130
S11	6535	6535 - Siesta Shores (canal)	100	120
S11	6623	6623 - South Point Estates Sec 1	100	120

S11	6704	6704 - St Ed,Imds Greem Sec 2 (2003)	100	110
S11	6883	6883 - Sunset Timbers (2000)	100	130
S11	6885	6885 - Sunset Townhomes	100	100
S11	6906	6906 - The Retreat In Bay Colony	100	110
S11	6920	6920 - Sycamore Terrace	100	130
S11	6965	6965 - Tanglebriar	100	130
S11	7055	7055 - Thamans 1st Sub	100	150
S11	7056A	7056A - Thamans 2nd Sub Pt A	100	145
S11	7220	7220 - Tropical Gardens	100	130
S11	7220.1	7220.1 - Tropical Gardens Wf	100	160
S11	7220.1M	7220.1M - Tropical Gardens Wf		100
S11	7220.1M	7220.1M - Tropical Gardens Wf	0	100
S11	7220.2	7220.2 - Tropical Gardens	100	150
S11	7220M	7220M - Tropical Gardens		100
S11	7220M	7220M - Tropical Gardens	0	100
S11	7239	7239 - Tuscan Lakes Sec SF 50-1 SE (2007)	0	125
S11	7242	7242 - Tuscan Lakes Res (2006)	100	110
S11	7248.1	7248.1 - Tuscan Lakes 75-1wf (2006)	100	140
S11	7329	7329 - Village @ Tuscan Lakes Sec 2 Ph 1 (2007)		135
S11	7329	7329 - Village @ Tuscan Lakes Sec 2 Ph 1 (2007)	0	135
S11	7380	7380 - Water Wonderland	100	130
S11	7380.1	7380.1 - Water Wonderland (canal)	100	150
S11	7425	7425 - Weekes	100	140
S11	7425.1	7425.1 - Weekes Wf	100	120
S11	7425M	7425M - Weeks		100
S11	7425M	7425M - Weeks	0	100
S11	7620	7620 - White (unrec)	100	120
S11	7743	7743 - Woodway Circle	100	140
S11	C	C - Commercial		100
S11	C	C - Commercial	0	100
S11	CAPITOL	CAPITOL - Commercial	0	100
S12	0128	0128 - Jackson, A Survey	100	140
S12	1090	1090 - Almas Peridas	100	100
S12	1175	1175 - Anna Alea Kingspark/whitehall A	100	170
S12	1227	1227 - Ashford Village Townhomes	100	118
S12	1894	1894 - Boca Raton Sec 1	100	130
S12	1920	1920 - Bradley Meadows	100	140
S12	1956	1956 - Briar Bend (2006)	100	140
S12	1975	1975 - Briar Meadow	100	138
S12	2060	2060 - Brown (1-5 B-2 Friendswood)	100	140
S12	2098	2098 - Buckingham Estates (96)	100	133

S12	2100	2100 - Burgess	100	100
S12	2245	2245 - Carmel Village Phase I	100	145
S12	2330	2330 - Castle Park	100	141
S12	2335	2335 - Castlewood Park	100	145
S12	2370	2370 -		100
S12	2398	2398 - Century Oaks Estates (96)	100	145
S12	2415	2415 - Chappell Hill Replat	100	150
S12	2610	2610 - Clear Creek Woods	100	140
S12	2647	2647 - Cedarwood Estates (98)	100	120
S12	2685	2685 - Clover Acres	100	130
S12	2705	2705 - Coe	100	120
S12	2730	2730 - Collins	100	145
S12	2836	2836 - Coward Creek Crossing	100	130
S12	2840	2840 - Coward Creek 1	100	135
S12	2845	2845 - Coward Creek 5	100	135
S12	2861	2861-Creekside@West Ranch Sec 1 (2008)	0	130
S12	2869	2869 - CREEKWOOD EST (2014)	0	120
S12	3043	3043 - THE DOMINION AT FRIENDSWOOD LAKES (2012)	0	130
S12	3090	3090 - Dunbar Estates 1	100	140
S12	3121	3121 - Eagle Lakes	100	130
S12	3125	3125 - Eagles Point	100	150
S12	3126	3126 - Eagle Lakes Sec 5 (96)	100	130
S12	3175	3175 - El Dorado	100	142
S12	3220	3220 - Empere Chateau 1	100	145
S12	3225	3225 - Enchanted Woods	100	145
S12	3235	3235 - English Village Townhomes	100	135
S12	3280	3280 - Fahey	100	100
S12	3310	3310 - Falcon Ridge	100	140
S12	3311	3311 - Falcon Ridge Sec 2 (92)	100	125
S12	3312	3312 - Falcon Ridge Sec 3 (92)	100	125
S12	3314	3314 - Falling Leaf Estates (2000)	100	140
S12	3345	3345 - Fieldcreek Forest	100	150
S12	3386	3386 - The Forest Sec 1	100	145
S12	3387.1	3387.1 - The Forest Sec 2	100	140
S12	3389	3389 - The Forest (2000)	100	145
S12	3389.1	3389.1 - The Forest	100	140
S12	3393	3393 - The Forest Sec 4	100	130
S12	3394	3394 - The Forest Sec 5	100	140
S12	3397	3397 - The Forest Sec 7	100	140
S12	3399	3399 - The Forest Sec 9	100	140
S12	3401	3401 - The Forest Sec 10	100	140

S12	3415	3415 - Fox Meadows	100	135
S12	3455	3455 - Frenchmans Creek Townhomes	100	125
S12	3460	3460 - Friendswood Subd (Its 1 To 12)	100	130
S12	3460.2	3460.2 - Friendswood Sub (04)	100	130
S12	3465	3465 - Friendswood Estates Subd	100	120
S12	3467	3467 - Friends Crossing	100	145
S12	3469	3469 - Friends Knoll (2000)	100	145
S12	3475	3475 - Friendswood Forest	100	145
S12	3480	3480 - Friendswood Gardens	100	120
S12	3484	3484 - Friendswood Lakes Sec 1 (2002)	100	140
S12	3488	3488 - Friendswood Lakes Garden Homes	100	145
S12	3620	3620 - Glenshannon	100	140
S12	3720	3720 - Greenbriar 1	100	140
S12	3850	3850 - Harper (unrec)	100	140
S12	3855	3855 - Harris Addn 1	100	140
S12	3865	3865 - Harvey & Stout	100	130
S12	3866.1	3866.1 - Castlewood Harvey & Stout Resub Blk 5	100	130
S12	3870	3870 - Harwood	100	160
S12	3925	3925 - Heritage Estates	100	140
S12	3945	3945 - Hidden Cove Condo		90
S12	3945	3945 - Hidden Cove Condo	0	90
S12	4047	4047 - Hoidale & Coffman	100	150
S12	4103	4103 - Hunters Creek Est (2005)	100	145
S12	4116	4116 - Imperial Estates	100	135
S12	4120	4120 - Imperial Gardens	100	150
S12	4368	4368 - Keystone Meadows	100	140
S12	4502	4502 - Lakes Of Falcon Ridge Sec 1	100	130
S12	4518	4518 - The Lakes At San Joaquin	100	120
S12	4572	4572 - Laurelfield	100	130
S12	4676	4676 - Elem Leslie Landing	100	103
S12	4677	4677 - Leslie's Lots	100	130
S12	4680	4680 - Leslyn	100	150
S12	4805	4805 - Longwood Park	100	135
S12	4815	4815 - Lori Woods	100	140
S12	4824	4824 - Lowelands (2002)	100	100
S12	4983	4983 - Marys Creek Est	100	130
S12	5114	5114 - Melodywood (94)	100	135
S12	5130	5130 - Merriwood	100	120
S12	5175	5175 - Mission Estates	100	140
S12	5186	5186-MONTE BELLO (2008)	0	140
S12	5245	5245 - Mustang Meadow	100	145

S12	5351	5351-NORTHFIELD ESTATES (2008)	0	129
S12	5519	5519 - The Orchard (93)	100	132
S12	5590	5590 - The Park Townhomes	100	130
S12	5590.1	5590.1 - The Park Phase 4	100	130
S12	5592	5592 - The Park Phase 2	100	130
S12	5633	5633 - Parkwood Village	100	170
S12	5740	5740 - Perry Grove	100	130
S12	5765	5765 - Pilgrims Point	100	140
S12	5840	5840 - Pine Shadows	100	130
S12	5922	5922 - Polly Oaks Sub (93)	100	135
S12	5925	5925 - Polly Ranch Estates	100	160
S12	5926.1	5926.1 - Polly Ranch Airstrip	100	150
S12	5981	5981 - Prets Lumber Co Platt (98)	0	100
S12	6010	6010 - Quaker Village Townhomes	100	130
S12	6015	6015 - Quakers Glen	100	140
S12	6020	6020 - Quakers Landing	100	150
S12	6050	6050 - Rancho Viejo	100	120
S12	6070	6070 - Regency Estates 1	100	185
S12	6085	6085 - Renwick Village	100	140
S12	6094	6094 - THE RESERVE AT WEST RANCH	0	150
S12	6140	6140 - Rio Claro	100	100
S12	6229	6229 - Sablewood	100	140
S12	6235	6235 - San Joaquin Estates	100	130
S12	6455	6455 - Shadowbend	100	149
S12	6570	6570 - Slone 1	100	110
S12	6616	6616 - Somerset Place	100	140
S12	6730	6730 - Sterlingwood	100	145
S12	6731	6731-STERLING RIDGE ESTATES (2008)	0	120
S12	6737	6737 - STERLING CREEK (2013)	0	125
S12	6766	6766-Stonecreek at West Ranch Sec 1 (2008)	0	140
S12	6825	6825 - Sunfield	100	128
S12	6830	6830 - Sunmeadow 1	100	135
S12	6830.1	6830.1 - Sunmeadow 1 Golf Frontage	100	120
S12	6830.3	6830.3 - Sunmeadow 1 Pt Blks 2,3,4 & 7	100	125
S12	6830.4	6830.4 - Sunmeadow 1 Golf Frontage (pt Blks 1,3)	100	120
S12	6832.1	6832.1 - Sunmeadow 3	100	120
S12	6835	6835 - Sunmeadow Townhomes (west)	100	150
S12	6855	6855 - Sunpark Estates	100	125
S12	6865	6865 - Sunset Acres	100	140
S12	6873	6873 - Sunset Meadows Estates Sec 2	100	140
S12	6888	6888 - Sunwood (91)	100	145

S12	7161	7161 - Timber Creek Village (2005)	100	150
S12	7165	7165 - Timberfield Estates	100	140
S12	7185	7185 - Tower Estates	100	130
S12	7275	7275 - Van Bockel (unrec)	100	140
S12	7325	7325 - Village Green	100	145
S12	7345	7345 - Voss	100	120
S12	7360	7360 - Walden Pond Townhomes		100
S12	7360	7360 - Walden Pond Townhomes	0	100
S12	7478	7478 - WEST RANCH ENCLAVE AT LAKESIDE (20130	0	140
S12	7481	7481 - WEST RANCH LAKE RIDGE SEC 1 (2011)	0	140
S12	7484	7484 - WEST RANCH LAKESIDE SEC 1 (2012)	0	140
S12	7493	7493 - WEST RANCH WEST LAKE		155
S12	7493	7493 - WEST RANCH WEST LAKE	0	155
S12	7496	West Ranch Estates Sec 1 (2008)	0	140
S12	7630	7630 - Wilderness Trails 1 & 2	100	165
S12	7630.1	7630.1 - Wilderness Trails Pt Ii	100	140
S12	7632	7632 - Wilderness Trails Sec 3 (91)	100	140
S12	7693	7693 - Winding Way Estates	100	125
S12	7695	7695 - Windsong	100	140
S12	7701	7701 - Windsor Estates Sec 1	100	130
S12	7703	7703 - Windsor Estates Sec 3	100	110
S12	7705	7705 - Winston Heights	100	150
S12	7733	7733 - Wofford Addn No 1	100	100
S12	C	C - Commercial	0	100
S12	CAPITOL	CAPITOL - Commercial	0	100
S13	0023	0023 - Andrews, J Survey		100
S13	0023	0023 - Andrews, J Survey	0	100
S13	0031	0031 - Barrow, R Survey	100	250
S13	0031.1	0031.1 - High Island Bf	100	250
S13	0041	0041 - Biglin, Pc Survey		100
S13	0041	0041 - Biglin, Pc Survey	0	100
S13	0052	0052 - Dunman, J Survey		100
S13	0061	0061 - Edgar, A Survey	0	100
S13	0062	0062 - Edgar, A Survey		100
S13	0062	0062 - Edgar, A Survey	0	100
S13	0064	0064 - Franks, E Survey	100	185
S13	0066	0066 - Fitzsimmons, N		100
S13	0066	0066 - Fitzsimmons, N	0	100
S13	0081	0081 - Hudson, W Survey	0	100
S13	0120	0120 - Hodges, G Survey		100
S13	0120	0120 - Hodges, G Survey	0	100

S13	0144	0144 - Lowrie, I Survey		100
S13	0144	0144 - Lowrie, I Survey	0	100
S13	0165	0165 - Passano, F Survey		100
S13	0165	0165 - Passano, F Survey	0	100
S13	0166	0166 - Passano, F Survey	0	100
S13	0188	0188 - Stone, E Survey		100
S13	0188	0188 - Stone, E Survey	0	100
S13	0214	0214 - Wilcox, C Survey	0	100
S13	0644	0644 - Masterson Bf Survey		100
S13	0644	0644 - Masterson Bf Survey	0	100
S13	0659	0659 - Hensolot, E Survey		100
S13	0659	0659 - Hensolot, E Survey	0	100
S13	1251	1251- Audobahn (2007)	0	200
S13	2118	2118 - Cade S/d	100	185
S13	2120	2120 - Cades S/d Or Blakemore	100	85
S13	2205	2205 - Canal City	100	109
S13	2215	2215 - Caplen Shores (87)	100	230
S13	2215.1	2215.1 - R Barrow Sur	100	250
S13	2955	2955 - Delmar 1	100	230
S13	2955.1	2955.1 - Delmar 1	100	250
S13	2955.2	2955.2 - Delmar 1	100	250
S13	3093	3093 - Dunman Partition S/d (1 Thru 8 Of E 1/2)	100	100
S13	3096	3096 - Dunes At Bolivar (2002)	100	230
S13	3096.1	3096.1 - Dunes At Bolivar (2002)	100	250
S13	3276	3276 - Faggard Slip Extn	100	185
S13	3951	3951 - 85 High Island Townsite S/d #1	100	85
S13	4040	4040 - Hogans Landing	100	250
S13	4296	4296 - Johnston Adey 2		100
S13	4296	4296 - Johnston Adey 2	0	100
S13	5716	5716 - PENINSULA 19 (2010)	0	185
S13	6180	6180 - Rollover By The Bay	100	185
S13	6372	6372 - Seagrass (2007)		150
S13	6372	6372 - Seagrass (2007)	0	150
S13	6550	6550 - Singing Sands 1	100	250
S13	6550.1	6550.1 - Singing Sands	100	250
S13	6550.2	6550.2 - Singing Sands S/d	100	320
S13	6551	6551 - Singing Sands 2	100	185
S13	7195	7195-TREEHOUSE ESTATES (2008)K		120
S13	7195	7195-TREEHOUSE ESTATES (2008)K	0	120
S13	C	C - Commercial		100
S13	CAPITOL	CAPITOL - Commercial	0	100

S14	0002	0002 - Austin, S F Survey		100
S14	0002.1	0002.1 - Austin, S F	100	147
S14	0013	0013 - Jack, Wh Survey		100
S14	0013	0013 - Jack, Wh Survey	0	100
S14	0028	0028 - Baker, W Survey		100
S14	0028	0028 - Baker, W Survey	0	100
S14	0071	0071 - Guyott, P Survey	100	133
S14	0075	0075 - Garlick Survey	0	100
S14	0156	0156 - Meyer Sur	0	100
S14	0198	0198 - Trueheart & Joseph Survey		100
S14	0199	0199 - Trueheart & Joseph Survey	0	100
S14	0207	0207 - White, S Survey		100
S14	0207	0207 - White, S Survey	0	100
S14	1005	1005 - Abraham	100	165
S14	1095	1095 - Alta Loma Outlots	100	150
S14	1215	1215 -	100	100
S14	1340	1340 - Barnes	100	133
S14	1530	1530 - Bayou Ridge	100	120
S14	1530.1	1530.1 - Highland Bayou Frontage	100	168
S14	1554	1554 - Bayou Terrace	100	168
S14	1660	1660 - Beau Veau Sites	100	250
S14	1815	1815 - Birds S/d	100	150
S14	2960	2960 - Delany Cove Sec 1&2 (2006)	100	105
S14	3270	3270 - Fabulous Flamingo Isles	100	75
S14	3370	3370 - Flakes	100	122
S14	3370.1	3370.1 - Flakes	100	143
S14	3535	3535 - Garden Terrace	100	160
S14	3730	3730 - Greenwood 1	100	150
S14	3821	3821 - Harborwalk Sec 1	100	150
S14	3821.1	3821.1 - Harborwalk; Street Of Dreams (2006)	100	160
S14	3827	3827 - Harborwalk Sec 6 (2007)	0	100
S14	3970	3970 - Highland Bayou (canal)	100	138
S14	3971	3971 - Highland Bayou (wf)	100	144
S14	3980	3980 - Highland Farms	100	150
S14	4015	4015 - Hitchcock Townsite	100	185
S14	4015M	4015M - Hitchcock Townsite	0	100
S14	4052	4052 - Holiday Beach	100	150
S14	4785	4785 - Lone Pine	100	105
S14	4795	4795 - Long Shadows	100	135
S14	4895	4895 - Mainland Homesteads	100	151
S14	5035	5035 - Mc Collum	100	112

S14	5085	5085-MEADOW BROOK (2009)	0	120
S14	5102	5102 - Mecon Way (2002)	100	100
S14	5118	5118 - Mendoncas Addn (2006)	100	100
S14	5225	5225 - Mosso A	100	113
S14	5261	5261 - Residential	100	118
S14	5440	5440 - Oak Ridge	100	145
S14	5700	5700 - Pecan Wood Estates	100	165
S14	6241	6241-Saltgrass Crossing (2008)	0	125
S14	6241.A	6241.A - SALTGRASS CROSSING (BLT PRIOR TO 2009)2013	0	90
S14	6475	6475 - Shady Woods	100	104
S14	6491	6491 - Sharp's Replat (2000)	100	110
S14	6852	6852 - Sunnyside	100	120
S14	6856	6856-SUNRISE CREEK (2008)	0	120
S14	6917	6917 - Sycamore Sub	100	160
S14	6917M	6917M - Sycamore Sub MH	0	100
S14	6935	6935 - Tacquard J M 1	100	192
S14	6995	6995 - Temple Court	100	159
S14	7135	7135 - Tiki Island	100	265
S14	7135.1	7135.1 - Tiki Island	100	255
S14	7135.2	7135.2 - Tiki-jones Bay,Wf	100	255
S14	7136	7136 - Tiki-interior Jones Bay	100	265
S14	7465	7465 - West Galveston		100
S14	7465	7465 - West Galveston	0	100
S14	7725	7725 - Wittjen 7	100	95
S14	7725.1	7725.1 - Wittjen Highland Bayou	100	110
S14	7725.2	7725.2 - Wittjen Canal	100	140
S14	7735	7735 - Wood Acres	100	153
S14	CAPITOL	CAPITOL - Commercial	0	100
S15	0002	0002 - Austin, S F Survey		100
S15	0002	0002 - Austin, S F Survey	0	100
S15	0002.1	0002.1 - Austin, S F	100	147
S15	0007	0007 - Bundick, C Survey		100
S15	0007	0007 - Bundick, C Survey	0	100
S15	0150	0150 - Moore, J D	0	100
S15	1000	1000 - A & F Sd		100
S15	1086	1086 - Allen's Landing Sec 1	100	170
S15	1110	1110 - Amburn Homesites	100	163
S15	1112	1112 - Amburn Oaks Sec 1	100	114
S15	1122	1122 - Amburn Park (replat)	100	130
S15	1124	1124 - Amburn Subd (n Ih 45)	100	165
S15	1210	1210 - Armstrong	100	135

S15	1220	1220 - Armstrong T D	100	85
S15	1220.1	1220.1 - ARMSTRONG - NEW HOMES (2012)	0	130
S15	1245	1245 - Austin Place Subd	100	164
S15	1535	1535 - Bayou Road	100	105
S15	1575	1575 - Bayou Vista Sec 3	100	195
S15	1575.5	1575.5 - New Bayou Vista 2	100	180
S15	1630	1630 - Beach Addn (aka Beach Park)	100	163
S15	1890	1890 - Bluebonnet	100	85
S15	1900	1900 - Bogatto Addn	100	175
S15	1903	1903 - Beatrice Bogatto Addn Extn	100	150
S15	1912	1912 - Borondo Pines Sub (2002)	100	120
S15	1970	1970 - Briar Meadow	100	150
S15	1995	1995 - Britton		100
S15	1995	1995 - Britton	0	100
S15	2097	2097 - Bundick S C (s/d Of Survey)		100
S15	2097	2097 - Bundick S C (s/d Of Survey)	0	100
S15	2130	2130 - Calhoun	100	140
S15	2140	2140 - Camp	100	145
S15	2142	2142 - Camp Homes Addn	100	146
S15	2147	2147 - Campbell S/d Of Lot 22		100
S15	2147	2147 - Campbell S/d Of Lot 22	0	100
S15	2185	2185 - Campus Heights	100	130
S15	2280	2280 - Carriage Lane	100	145
S15	2300	2300 - Carter Addn		100
S15	2300	2300 - Carter Addn	0	100
S15	2345	2345 - Causeway Park		100
S15	2345	2345 - Causeway Park	0	100
S15	2350	2350 - Cedar Crest	100	120
S15	2475	2475 - Clairmont	100	165
S15	2745	2745 - Colonial Tract S/d Of S Morris	100	123
S15	2775	2775 - Cook & Stewart	100	135
S15	2775.1	2775.1 - Cook & Stewart	100	140
S15	2775.2	2775.2 - Cook & Stewart	100	90
S15	2775.3	2775.3 - Cook & Stewart	100	170
S15	2775.4	2775.4 - Cook & Stewart	100	150
S15	2775.5	2775.5 - Cook & Stewart	100	110
S15	2787	2787 - Corbett	200	145
S15	2881	2881 - Crescent Trace (2003)	100	125
S15	2970	2970 - Dennis	100	130
S15	3049	3049 - Downtown Homesites (2006)	100	159
S15	3060	3060 - Dove Cove Condos		55

S15	3060	3060 - Dove Cove Condos	0	55
S15	3095	3095 - Dunton	100	123
S15	3150	3150 - Edgars Addn	100	85
S15	3205	3205 - Emerald Terrace	100	105
S15	3255	3255 - Estelle	100	85
S15	3339	3339 - Fedderson	100	180
S15	3390	3390 - Forman	100	145
S15	3435	3435 - Freeway Park	100	130
S15	3552	3552 - Gatsby Condo	100	77
S15	3555	3555 - George T S	100	160
S15	3795	3795 - Halls Super Hiway Addn	100	130
S15	3840	3840 - Harbour Cove Condo	100	160
S15	3905	3905 - Heights Annex	100	135
S15	3966	3966 - Highland Allotment 1st Sub (90)	100	126
S15	3967	3967 - Highlands (the)	100	135
S15	3968	3968 - Highlands Sec 7	100	147
S15	3985	3985 - Highland Park		100
S15	3985	3985 - Highland Park	0	100
S15	4137	4137 - Intercity Place	100	130
S15	4170	4170 - Jahns		100
S15	4170	4170 - Jahns	0	100
S15	4317	4317 - Jones-perez		100
S15	4317	4317 - Jones-perez	0	100
S15	4395	4395 - Kirsten	100	132
S15	4416	4416 - Kohfeldt Blk B A639	100	135
S15	4424	4424 - Kohfeldt F Resub A176	100	85
S15	4427	4427 - Kohfeldt 2nd A63	100	131
S15	4445	4445 - L & S	100	100
S15	4523	4523 - Lake West Estates	100	100
S15	4530	4530 - Lamar	100	170
S15	4540	4540 - La Marque Heights	100	162
S15	4545	4545 - ***	0	100
S15	4575	4575 - Laurel Ridge	100	147
S15	4580	4580 - Laurel Terrace	100	110
S15	4645	4645 - Lee Place	100	100
S15	4670	4670 - Lenz	100	150
S15	4765	4765 - Loch Lomond Homesites	100	83
S15	4767	4767 - Lock Lomond Phase 1-a Townhomes	100	85
S15	4855	4855 - Lynhurst 1	100	112
S15	4870	4870 - Magnolia	100	152
S15	4871	4871 - Magnolia 2nd	100	158

S15	4937	4937 - Margot (nw Of Ross St & Se Hl&p)	100	200
S15	5060	5060 - Mcneels	100	182
S15	5140	5140 - Rosewood 2	100	105
S15	5196	5196 - Mora J 2	100	150
S15	5230	5230 - Motor	100	100
S15	5287	5287 - New Bayou Vista 3	100	250
S15	5287.1	5287.1 - New Bayou Vista Addn 9	100	270
S15	5320	5320 - Nicholstone	100	130
S15	5345	5345 - Norman & Boatright	100	139
S15	5430	5430 - Oak Park 1	100	125
S15	5455	5455 - Oaklawn 1	100	133
S15	5456	5456 - Oaklawn 2	100	150
S15	5515	5515 - Omega Bay (numbered Sections)	180	220
S15	5545	5545 - Paaske	100	125
S15	5635	5635 - Park West	100	125
S15	5635.1	5635.1 - Waterfront Access (2000)	100	100
S15	5692	5692 - Pecan Grove Estates	100	117
S15	5746	5746 - Perthius Farms 2	100	117
S15	5915	5915 - Pollitts	100	100
S15	6030	6030 - Raggio	100	145
S15	6031	6031 - Raggio 2	100	140
S15	6105	6105 - Richard Taylor	100	118
S15	6120	6120 - Ridgecrest 1	100	149
S15	6195	6195 - Rosewood 1	100	120
S15	6196	6196 - Rosewood 2	100	128
S15	6330	6330 - Schuman	100	100
S15	6345	6345 - Scott Acre Homes	100	110
S15	6625	6625 - South Acre Manor	100	102
S15	6712	6712 - Stafford 3	100	121
S15	6795	6795 - Stubbs	100	181
S15	6980	6980 - Tarpey & Noble	100	123
S15	6985	6985 - Tarpeys	100	115
S15	7135	7135 - Tiki Island	100	265
S15	7135.1	7135.1 - Tiki Island	100	255
S15	7135.2	7135.2 - Tiki-jones Bay,Wf	100	255
S15	7136	7136 - Tiki-interior Jones Bay	100	265
S15	7148	7148 - Tiki-section 13	100	265
S15	7149	7149 - Tiki Island 15	100	175
S15	7150	7150 - Tiki Island 15a	100	215
S15	7151	7151 - Tiki Sec 15-en	100	217
S15	7152	7152 - Tiki Island Sec 17	100	238

S15	7250	7250 - Twelve Oaks	100	143
S15	7295	7295 - Vauthier Chas	100	100
S15	7296	7296 - Vauthier Court	100	160
S15	7308	7308 - Verkin Spec S-d	100	100
S15	7333	7333 - Virginia Point	100	100
S15	7435	7435 - Wentzel	100	207
S15	7511	7511 - Westerlage 2	100	164
S15	7527	7527 - Westland Ridge Sec 1	100	145
S15	7530	7530 - Westlawn	100	150
S15	7545	7545 - Westridge	100	95
S15	7575	7575 - Westward Pines	100	140
S15	7580	7580 - Westward	100	125
S15	7656	7656 - Williams Terrace Sub	100	137
S15	C	C - Commercial	0	100
S15	CAPITOL	CAPITOL - Commercial	0	100
S16	0003	0003 - S F Austin Survey	100	100
S16	0003.2	0003.2 - Bayou Brae/league City-canal	100	170
S16	0009	0009 - Dickinson, J Survey	100	119
S16	0018	0018 - M Muldoon Survey		100
S16	0153	0153 - Miles, J Survey (trs & Lts)	100	138
S16	0153.1	0153.1 - J Miles Survey (trs & Lts)	100	160
S16	0606	0606 - I & Gn Rr Sur 2	100	100
S16	0607	0607 - I & Gn Rr Sur 1	100	100
S16	0608	0608 - I & Gn Rr Sur 4	100	100
S16	0614	0614 - I & Gn Rr Sur 3	100	100
S16	0615	0615 - I & Gn Rr Sur 6	100	100
S16	0622	0622 - I & Gn Rr Sur 5		100
S16	0622	0622 - I & Gn Rr Sur 5	0	100
S16	0629	0629 - Bbb & Cr Rr Survey	100	100
S16	0654	0654 - Langerman, A	100	100
S16	0660	0660 - Coryell, J	100	100
S16	0661	0661 - Jc League Survey	100	100
S16	1007	1007 - Acicia Resv	100	100
S16	1192	1192 - The Arbor At Waterford Harbor	100	164
S16	1192.1	1192.1 - The Arbor At Waterford Harbor - Wf	100	250
S16	1232	1232 - Ashton Park	100	100
S16	1242	1242 - Austin Acres	100	150
S16	1243	1243 - Austin Park (2006)	100	140
S16	1355	1355 - Bauer Charles	100	150
S16	1370	1370 - Bay Breeze Addn	100	119
S16	1370.1	1370.1 - Bay Breeze Addn Waterfront	100	225

S16	1385	1385 - Bay Ridge	100	163
S16	1390	1390 - Bay Ridge Sec 2	100	175
S16	1395	1395 - Bay Ridge Sec 3	100	156
S16	1396	1396 - Bay Ridge Sub Sec 4	100	134
S16	1440	1440 - Bayou Brae	100	163
S16	1600	1600 - Bayview Acres	100	180
S16	1600.1	1600.1 - Bayview Acres Waterfront	100	100
S16	1600.2	1600.2 - Bayview Acres Waterview	100	189
S16	1600.3	1600.3 - Texas Corinthian Yacht Club	100	150
S16	1615	1615 - Bayview Addn	100	135
S16	1615.1	1615.1 - Bayview Addn Waterview	100	180
S16	1615.2	1615.2 - Bayview Addn Waterfront	100	165
S16	1648	1648 - Beacon Island (2010)	0	100
S16	1665	1665 - Beaussire	100	163
S16	1835	1835 - Birdsong Resub Townhomes	100	135
S16	1850	1850 - Blanchard E D	100	160
S16	1860	1860 - Blue Water Wf	100	240
S16	1923	1923 - 811 Bradford Condos (2006)	100	100
S16	1935	1935 - Braskora Gardens	100	90
S16	1941	1941 - Breckenridge Cove	100	115
S16	1951	1951 - Briarglen (95)	100	111
S16	1985	1985 - Brittany Bay	100	145
S16	1986	1986 - Brittany Bay Sec Ii	100	135
S16	1987	1987 - Brittany Bay Sec 3	100	100
S16	1989	1989 - Brittany Business Park	0	100
S16	1990	1990 - Brittany Bay Park Sec 1	100	100
S16	1992	1992 - Brittany Lake Sec 1	100	132
S16	1994	1994 - Brittany Lakes Sec 3 (99)	100	138
S16	1996	1996 - Brittany Lakes Sec 4 (99)	100	138
S16	1999	1999 - Brittany Lakes Sec 7 & 8	100	120
S16	1999.1	1999.1 - Brittany Lakes-wf (2006)	100	138
S16	2106	2106 - Butcher Special Sub	100	100
S16	2111	2111 - Butler Oaks	100	180
S16	2126	2126 - Calder Est	100	105
S16	2138	2138 - Camoeo Place	100	143
S16	2317	2317 - Casa Marina Del Sol (2006)	100	150
S16	2353	2353 - Cedar Landing Sec 1 (2000)	100	122
S16	2372	2372 - Centerpointe Sec 6	100	111
S16	2374	2374 - Centerpointe Sec 5	0	107
S16	2391	2391 - Centerpointe	100	110
S16	2425	2425 - Charter Square	100	100

S16	2490	2490 - Claremont Park Sec 1 (98)	100	125
S16	2507	2507 - Claremont Park Sec 6/no Mud Dist	100	125
S16	2515	2515 - Clear Creek Blk A	100	250
S16	2582	2582 - ***		100
S16	2585	2585 - Clear Creek Crossing	100	100
S16	2587	2587 - Clear Creek Crossing Apartments		100
S16	2588	2588 - Clear Creek Estates	100	146
S16	2590	2590 - Clear Creek Meadows Sec 1		120
S16	2590	2590 - Clear Creek Meadows Sec 1	0	120
S16	2595	2595 - Clear Creek Heights	100	156
S16	2597	2597 - Clear Creek Heights Sec 3	100	158
S16	2598	2598 - Clear Creek Square	100	100
S16	2600	2600 - Clear Creek Village Sec 1	100	142
S16	2600.1	2600.1 - Clear Creek Village Sec 1 Canal	100	137
S16	2606	2606 - Clear Creek Village Sec 6 Ph 2	100	150
S16	2607	2607 - Clear Creek Village Sec 7	100	126
S16	2620	2620 - Clear Lake Shores	100	235
S16	2620.1	2620.1 - Clear Lake Shores Water View	100	300
S16	2620.2	2620.2 - Clear Lake Shores (jarboe Bayou)	100	115
S16	2620.3	2620.3 - Clear Lake Shores (2094)	100	115
S16	2620A	2620A-CL SHORES-FRAME/BRICK (2009)	0	235
S16	2625	2625 - Clear Lake Shores Wf Leases		100
S16	2625	2625 - Clear Lake Shores Wf Leases	0	100
S16	2767	2767 - Constellation Pointe Sec 1	100	128
S16	2768	2768 - Constellation Pointe Marina (2006)	100	128
S16	2768.1	2768.1 - Constellation Pointe 2-wf (2006)	100	130
S16	2768.2	2768.2 - Constellation Pointe Canal (2006)	100	128
S16	2768.3	2768.3 - Constellation Pointe Dry (2006)	100	128
S16	2768.A	2768.A - CONSTELLATION POINTE SLIPS (2013)		100
S16	2768.A	2768.A - CONSTELLATION POINTE SLIPS (2013)	0	100
S16	2771	2771 - Constellation Pointe Dockominium (2007)		100
S16	2771	2771 - Constellation Pointe Dockominium (2007)	0	100
S16	2791	2791 - Coronado Sub	100	100
S16	2795	2795 - Corum South Mall	100	100
S16	2800.1	2800.1 - Coryell (oakbrook)	100	134
S16	2815	2815 - Countryside	100	175
S16	2816	2816 - Countryside Sec 2/countryside Oaks	100	147
S16	2818	2818 - Countryside Sec 3	100	172
S16	2819	2819 - Countryside Sec 4	100	147
S16	2819.1	2819.1 - Countryside Sec 4 Newer (95)	100	132
S16	2821	2821 - Countryside Sec 5	100	100

S16	2823	2823 - Countryside Plaza Sec 2 (96)	0	100
S16	2825	2825 - County Park	100	100
S16	2857	2857 - Creekside Estates Sec 1 (93)	100	138
S16	2858	2858 - Creekside Sec 2 (94)	100	155
S16	2859	2859 - CREEKWOOD (2010)	0	100
S16	2860	2860 - Creekwood Manor	100	100
S16	2880	2880 - Crestwood	100	180
S16	2903	2903 - Crystal Lake	100	105
S16	2904	2904 - Cucco Est S/d	100	105
S16	2912	2912 - Cypress Bay Sec 1 (2009)	0	120
S16	2961	2961 - Dem Shadows	100	143
S16	2985	2985 - Derrick J W	100	185
S16	2985.1	2985.1-GORDY,2ND ROW	0	185
S16	2985M	2985M - Derrick	100	100
S16	2986	2986 - Devereaux Hospital & Neurobehavioral Institute	100	100
S16	2995	2995 - Diamond (unrec)	100	85
S16	3040	3040 - Dickinson Townsite	100	115
S16	3042	3042 - Dockside @ Marina Del Sol	100	132
S16	3130	3130 - East Dickinson	100	100
S16	3145	3145 - Edens	100	245
S16	3162	3162 - Egret Bay Park (96)		100
S16	3190	3190 - Ellis Acres (unrec)	100	170
S16	3195	3195 - Ellis Landing	100	147
S16	3297	3297 - Fairways At South Shore	100	105
S16	3326	3326 - Fm2094 Shopping Center	100	100
S16	3327	3327 - Fm 270 Comm Pk (88)	100	100
S16	3335	3335 - Faulkner Estates	100	126
S16	3377	3377 - Food Lion Addn	100	100
S16	3400	3400 - Foster Place	100	205
S16	3445	3445 - Freeway Properties	100	100
S16	3458	3458 - Friedman/lfc (92)	100	100
S16	3563	3563 - Ghirardi (unrec L C Blk 23)	100	120
S16	3600	3600 - Glen Cove Addn	100	158
S16	3600.1	3600.1 - Glen Cove Addn Canal	100	205
S16	3600.2	3600.2 - Glen Cove Addn Waterfront	100	290
S16	3605	3605 - Glen Cove Park	100	150
S16	3615	3615 - Glenmont	100	115
S16	3640	3640 - Goins	100	148
S16	3645	3645 - Golden Acres	100	160
S16	3667	3667 - Gordy J P	100	150
S16	3707	3707 - Greenridge Sub (99)	100	123

S16	3793	3793 - Halls Halls Bridge	100	140
S16	3828	3828 - Harbour Homes S/d	100	105
S16	3831	3831 - Harbour Pointe Sec 1	100	125
S16	3838	3838 - Harbour Park Sec 7 (97)	100	110
S16	3839	3839 - Harbour Park Sec 8 (97)	100	125
S16	3839.1	3839.1 - South Shore Village/harbour Park	100	110
S16	3841	3841 - Harbour Park Sec 9	100	116
S16	3842	3842 - Harbour Park Sec 1	100	138
S16	3843	3843 - Harbour Park Sec 2	100	130
S16	3844	3844 - Harbour Park Sec 3	100	130
S16	3845	3845 - Harbour Park Sec 4	100	126
S16	3846	3846 - Harbour Park Sec 5 (93)	100	138
S16	3847	3847 - Harbour Park Sec 6 (96)	100	123
S16	3943	3943 - WESTWOOD SEC 3 PH1 (2014)		130
S16	3943	3943 - WESTWOOD SEC 3 PH1 (2014)	0	130
S16	3947	3947 - Hidden Oaks Sec 1 (93)	100	110
S16	3948	3948 - Hidden Lakes Sec 1-2 (2009)		130
S16	3948	3948 - Hidden Lakes Sec 1-2 (2009)	0	130
S16	3990	3990 - Highland Terrace	100	153
S16	4150.1	4150.1 - Interurban Duplexes	100	100
S16	4235	4235 - Jarboe	100	175
S16	4248	4248 - Jensen Colony	100	100
S16	4353	4353 - Kemah Village (2006)	100	150
S16	4364	4364 - Kemah Oaks Sub (92)	100	140
S16	4365	4365 - Kemah Townsite	100	163
S16	4365.1	4365.1 - Kemah Townsite Waterfront	100	225
S16	4365.2	4365.2 - Kemah Townsite	100	150
S16	4365.3	4365.3 - Kemah Townsite Marine Trontage	100	120
S16	4365.4	4365.4 - Kemah Townsite Marina	100	100
S16	4368	4368 - Keystone Meadows	100	140
S16	4388	4388 - Kipp Ave Twnhms (2006)	100	125
S16	4480	4480 - Laguna Vista Est	100	153
S16	4492	4492 - The Lakefront	100	117
S16	4496	4496 - Lake Village (2010)	0	175
S16	4507	4507 - Lakeside Addn	100	90
S16	4510	4510 - Lakeside Subd	100	160
S16	4510.1	4510.1 - Lakeside Waterfront	100	135
S16	4510.2	4510.2 - Lakeside-wv	100	200
S16	4510.3	4510.3 - Lakeside Island-canal (2006)	100	125
S16	4510.4	4510.4 - Lakeside Canal View (2006)	100	160
S16	4510.5	4510.5 - Lakeside Addn-baywind (2006)	100	185

S16	4545	4545 - ***		100
S16	4550	4550 - Landing Point	100	100
S16	4590	4590 - Lawrence	100	120
S16	4591	4591 - Lawrence 2	100	185
S16	4595	4595 - Lazy Bend Waterfront	100	140
S16	4595.1	4595.1 - Lazy Bend Canal So Of Bridge	100	190
S16	4595.2	4595.2 - Lazy Bend Canal No Of Bridge	100	265
S16	4598	4598 - League City Commercial Park	100	100
S16	4600	4600 - League City Div A	100	100
S16	4600.1	4600.1 - League City Div A (27-1)	100	90
S16	4600.2	4600.2 - League City Div A	100	120
S16	4602.1	4602.1 - League City Div B	100	180
S16	4610	4610 - League City Div E	100	100
S16	4612	4612 - League City Div F	100	100
S16	4615	4615 - League City Heights	100	140
S16	4630	4630 - League City Orange Groves	100	175
S16	4635	4635 - League City Semi-tropical	100	90
S16	4640	4640 - League City Townsite (blk 1-48) Pt 1	100	145
S16	4640.1	4640.1 - League City Townsite Pt 2	100	154
S16	4640.3	4640.3 - League City Townsite	100	213
S16	4650	4650 - Leward Landing 1 Th	100	105
S16	4652	4652 - Leward Landing (davis Rd)	100	240
S16	4655	4655 - Legend Point Condo		100
S16	4655	4655 - Legend Point Condo	0	100
S16	4664	4664 - Leisure Lakes (2000)		100
S16	4664	4664 - Leisure Lakes (2000)	0	100
S16	4706	4706 - Lillu Gardens - Hough	100	170
S16	4808	4808 - Lookout At Marina Del Sol	100	115
S16	4863	4863 - Magnolia Creek Sec 9 (2007)	0	105
S16	4872	4872 - Magnolia Creek	100	112
S16	4872.1	4872.1 - Magnolia Creek GFRONT (2008)	100	105
S16	4879	4879 - Magnolia Creek Sec 5	100	135
S16	4879.1	4879.1 - Magnolia Creek Custom Gf	100	145
S16	4881	4881 - Magnolia Creek Sec 6	100	124
S16	4886	4886 - Magnolia Estates Sec 1	100	108
S16	4888	4888 - Magnolia Creek (2006)	100	115
S16	4891	4891 - Magnolia Estates Sec 3	0	112
S16	4893	4893-MAGNOLIA CREEK SEC 8-10 (2008)	0	123
S16	4917	4917 - Mar Bella (2007)	0	125
S16	4917.1	4917.1-MARBELLA WF	0	150
S16	4917.2	4917.2 - MARBELLA SEC 10-A WF		150

S16	4917.2	4917.2 - MARBELLA SEC 10-A WF	0	150
S16	4918	4918-MARIBELLA SEC 2-4	0	125
S16	4919	4919-MARIBELLA SEC 3 (2008)	0	110
S16	4921	4921 - MARBELLA SEC 4	0	114
S16	4932	4932 - Marak Addn (2001)	100	200
S16	4943	4943 - MAR BELLA SEC 11 (2013)	0	135
S16	4944	4944 - MARBELLA SEC 12-A (2013)		128
S16	4944	4944 - MARBELLA SEC 12-A (2013)	0	128
S16	4946	4946 - Marina Bay Park	100	119
S16	4947	4947 - Marina Bay Park Sec 2 Ph 1	100	120
S16	4948.1	4948.1 - Marina Del Sol Marina Frontage	100	205
S16	4948.2	4948.2 - Marina Del Sol Waterfront	100	155
S16	4950	4950 - Marina On The Lake	100	100
S16	4951	4951 - Marina Bay Park Sec 2 Ph 2 (93)	100	145
S16	4952	4952 - Marina Bay Park Sec 3 (96)	100	137
S16	4952.1	4952.1 - Marina Bay Park Gf	100	152
S16	4954	4954 - Marina Palms	100	125
S16	4954.1	4954.1 - Marina Palms Waterfront	100	220
S16	4959	4959 - Marina Village (2000)	100	115
S16	4959.1	4959.1 - Marina Village (2000)	100	155
S16	4966	4966 - Mark Parker		100
S16	4966	4966 - Mark Parker	0	100
S16	5056	5056 - Row (woodcock & Lawrence (97))		100
S16	5056	5056 - Row (woodcock & Lawrence (97))	0	100
S16	5071	5071 - The Meadows Sec 1 (2002)	100	112
S16	5074	5074 - Meadow Bend Sec 5 Ph 6	100	145
S16	5075	5075 - Meadow Bend	100	180
S16	5076	5076 - Meadow Bend 2	100	166
S16	5077	5077 - Meadow Bend 3	100	147
S16	5078	5078 - Meadow Bend Sec 5 Phase 5 (93)	100	145
S16	5079	5079 - Meadow Bend 4	100	157
S16	5083	5083 - Meadow Bend Sec 6 Phase Ii Replat	100	135
S16	5084	5084 - Meadowbend Sec Phase Iii	100	135
S16	5086	5086 - The Meadows Sec 5 (2005)	100	108
S16	5093	5093 - Meadows Gate (2006)	100	100
S16	5096	5096 - Meadowwicke 1&2	100	168
S16	5144	5144 - Miller Addn To Bayview	100	140
S16	5146	5146 - Miller Charles Addn 2 To Bayview	100	147
S16	5185	5185 - Moon Caye Condo		140
S16	5185	5185 - Moon Caye Condo	0	140
S16	5236	5236 - Munson, J B Sub	100	100

S16	5250	5250 - Nantucket Landing Townhomes	100	205
S16	5300	5300 - Newport 1,2,3,4,5,6	100	165
S16	5325	5325 - Nichol Addn 1	100	180
S16	5383	5383 - Nottingham Country	100	155
S16	5395	5395 - Oakcreek	100	119
S16	5397	5397 - Oak Creek Sec 2 & 3	100	115
S16	5420	5420 - Oak Manor	100	168
S16	5452	5452 - Oakcrest Manor Serc 1 (98)	100	133
S16	5458	5458 - The Oaks Of Clear Creek Sec 1 (92)	100	123
S16	5459	5459 - The Oaks Of Clear Creek Sec 2 (92)	100	120
S16	5512	5512 - Oneal (94)	100	100
S16	5571	5571 - Palm Cove Sec 1 (99)	100	145
S16	5571.1	5571.1 - Palm Cove Wf	100	145
S16	5582	5582 - Palm Key (2000)	100	138
S16	5582.1	5582.1 - Palm Key (2000)	100	162
S16	5587	5587 - The Park At Egret Bay	100	100
S16	5597	5597 - The Park At Marina Del Sol	100	105
S16	5602	5602 - Park Of Clear Creek	100	113
S16	5645	5645 - Parke Estates (unrec)	100	160
S16	5660	5660 - Patton 1	100	180
S16	5677	5677 - Pecan Creek Estates (2006)	100	100
S16	5680	5680 - Pecan Forest 1 & 2	100	172
S16	5682	5682 - Pecan Forest Reserve (94)	100	100
S16	5683	5683 - Pecan Forest Business Park	100	100
S16	5685	5685 - Pecan Forest Village Townhomes	100	82
S16	5690	5690 - Pecan Grove	100	200
S16	5722	5722-PENINSULA@CLEAR LAKE (2009)	0	190
S16	5723	5723 - Peninsula at Clear Lake Sec 2 (2012)	0	222
S16	5723.1	5723.1 - PENINSULA AT CLEAR LAKE WF (2013)	0	155
S16	5730	5730 - Perkins G C	100	190
S16	5810	5810 - Pine Lake Unrec	100	220
S16	5910	5910 - Pt @ Marina Del Sol (interior)		
S16	5910	5910 - Pt @ Marina Del Sol (interior)	100	165
S16	5910.1	5910.1 - Pt At Marina Del Sol (wf)	100	190
S16	5954	5954 - Portofino	0	100
S16	5955	5955 - Porto Fino Dockominiums		100
S16	5955	5955 - Porto Fino Dockominiums	0	100
S16	6037	6037 - Rakowski Commercial Int (2006)	100	100
S16	6069	6069 - Regatta Townhomes Sub (97)	100	143
S16	6154	6154 - Riviera	100	175
S16	6154.1	6154.1 - Riviera Wf	100	170

S16	6156	6156 - River Court Sec 1 (93)	100	128
S16	6162	6162 - Roberts Addn To Kemah	100	100
S16	6220	6220 - Russells	100	154
S16	6225	6225 - Rustic Oaks	100	125
S16	6295	6295 - Sawyer	100	120
S16	6365	6365 - Seagate	100	125
S16	6365.1	6365.1 - Seagate Wf	100	195
S16	6431	6431-SEDONA (2009)	0	110
S16	6431.1	6431.1 - SEDONA WF (2013)	0	125
S16	6434	6434 - SEDONA SEC 3 (2014)		110
S16	6434	6434 - SEDONA SEC 3 (2014)	0	110
S16	6445	6445 - Semlac Mobile Home Park Subd	100	150
S16	6502	6502 - Sherwood Forest (2004)	100	145
S16	6525	6525 - Sibley	100	200
S16	6540	6540 - Silver Lagoon Estates	100	170
S16	6540.1	6540.1 - Silver Lagoon Estates Waterfront	100	150
S16	6621	6621 - South Shore Blvd Ext South (2007)	0	100
S16	6632	6632 - South Shore Harbour Sec 23 & 24	100	129
S16	6635	6635 - South Kemah	100	210
S16	6637	6637 - South Point Condo	100	167
S16	6641.1	6641.1 - South Shore Harbour Replat Golf Frontage	100	185
S16	6642	6642 - South Shore Harbour Reserve F Replat	100	174
S16	6643	6643 - ***		100
S16	6645.1	6645.1 - South Shore Harbour 1	100	155
S16	6645.2	6645.2 - South Shore Harbour 1	100	154
S16	6645.3	6645.3 - South Shore Harbour 1 Golf Frontage	100	185
S16	6645.4	6645.4 - South Shore Harbour 1 Golf Frontage	100	130
S16	6646	6646 - South Shore Harbour 2 Townhomes	100	116
S16	6646.1	6646.1 - Marina Townhomes Wf	100	154
S16	6647	6647 - South Shore Harbour 3	100	135
S16	6647.1	6647.1 - South Shore Harbour 3 Golf Frontage	100	126
S16	6648	6648 - South Shore Harbour 4	100	134
S16	6648.1	6648.1 - South Shore Harbour 4 Golf Frontage	100	112
S16	6649	6649 - South Shore Harbour Sec 5	100	145
S16	6649.1	6649.1 - South Shore Harbour Sec 5 Golf Frontage	100	145
S16	6650	6650 - South Shore Harbour Golf Course Townhomes	100	97
S16	6651	6651 - Ss Harbour Sec 2 Replat	100	100
S16	6652	6652 - South Shore Harbour Golf Course Patio Hm	100	118
S16	6652.1	6652.1 - Ss Harbour Golf Course Patio Hm Golf Fr	100	129
S16	6653	6653 - South Shore Park Sec 2 (93)	100	138
S16	6655	6655 - Ss Harbour Sec 8	100	126

S16	6656	6656 - South Shore Harbour Sec 9	100	131
S16	6656.1	6656.1 - South Shore Sec 9 Golf Frontage	100	138
S16	6657	6657 - South Shore Section 10	100	141
S16	6657.1	6657.1 - South Shore Sec 10 Golf Frontage	100	120
S16	6659	6659 - South Shore Harbour Sec 12 (92)	100	118
S16	6659.1	6659.1 - Ss Harbour Sec 12 Golf Frontage	100	112
S16	6662	6662 - South Shore Park	100	116
S16	6663	6663 - South Shore Village Sec 1	100	122
S16	6664	6664 - Ss Village Sec 2	100	119
S16	6666	6666 - South Shore Village Sec 3 (93)	100	135
S16	6667	6667 - Ss Village Sec 4 (93)	100	100
S16	6669	6669 - South Shore Harbour Sec 15	100	157
S16	6669.1	6669.1 - Ss Harbour Sec 15,16 Gf	100	155
S16	6674	6674 - South Shore Village Sec 7	100	126
S16	6677	6677 - South Shore Village Sec 6	100	112
S16	6681	6681 - South Shore Harbour Sec 19 (99)	100	120
S16	6682	6682 - South Shore Lake Estates (98)	100	165
S16	6683	6683 - South Shore Harbour Sec 20 (99)	100	112
S16	6684	6684 - South Shore Harbour Sec 21 (2000)		120
S16	6684	6684 - South Shore Harbour Sec 21 (2000)	0	120
S16	6686	6686 - Ss Harbour Sec 22 Golf Frontage	100	144
S16	6687	6687 - Ss Harbour Sec Sf 60	100	123
S16	6687.1	6687.1 - Ss Harbor Sec Sf-wf	100	148
S16	6688.4	6688.4 - SSH SF-65-4 (2012)	0	140
S16	6689	6689 - Ssh Sec 65-1 & 70-1	100	123
S16	6692	6692 - Ss Plaza	100	100
S16	6694	6694 - Ssh Sec Sf 50-1 & 50-2	100	140
S16	6698	6698 - SSH Sec Sf 85-1	100	130
S16	6698.1	6698.1-SSH SF 85-2 (2012)	0	123
S16	6723	6723 - Star Point Sub (96)	100	140
S16	6723.1	6723.1 - Star Point Wf	100	150
S16	6724	6724 - Star League	100	100
S16	6974	6974 - Target Center	100	100
S16	7003	7003 - Teresa Terrace	100	200
S16	7075	7075 - The Landing Sec 1	100	180
S16	7076	7076 - The Landing 2	100	176
S16	7077	7077 - The Landing 3	100	130
S16	7186	7186 - The Township (2007)	0	170
S16	7188	7188 - Township Estates (2001)	100	160
S16	7242	7242 - Tuscan Lakes Res (2006)	100	110
S16	7243	7243 - Tuscan Lakes 90-1 (2006)	100	109

S16	7243.1	7243.1 - Tuscan Lakes 90-1wf (2006)	100	155
S16	7246	7246 - Tuscan Lakes 55-1&60-1 (2006)	100	120
S16	7246.2	7246.2 - Tuscan Lakes Sec SF 55-2 (2007)	0	135
S16	7248	7248 - Tuscan Lakes 70-1&75-1 (2006)	100	105
S16	7248.1	7248.1 - Tuscan Lakes 75-1wf (2006)	100	140
S16	7262	7262 - TWIN OAKS SEC 2 (2008)	0	125
S16	7266	7266 - Twin Oaks	100	100
S16	7267	7267 - Twin Oaks Sub Sec 1	100	124
S16	7267.1	7267.1 - TWIN OAKS WF (2014)	0	145
S16	7313	7313 - Victory Lakes Sec 1 (2001)	100	110
S16	7313.1	7313.1 - Victory Lakes Wf	100	129
S16	7313.2	7313.2 - Victory Lakes Blk 5-6	100	126
S16	7313.3	7313.3 - Victory Lakes Golf Frontage	100	114
S16	7316	7316 - Victory Lakes Sec 3 (2007)	0	112
S16	7317	7317 - Victory Lakes Sec 4-5 (2007)	0	121
S16	7318	7318 - Victory Lakes Comm Sec 1 (2006)	100	100
S16	7319	7319 - Victory Lakes Walker Reserve (2006)	100	100
S16	7327	7327 - Villages Of Oak Creek Colony (99)	100	126
S16	7365	7365 - Walker	100	180
S16	7377	7377 - Waterford Oaks (93)	100	173
S16	7377.1	7377.1 - Waterford Oaks Wf (lake)	100	230
S16	7378	7378 - Waterford Harbor	100	100
S16	7379	7379 - Waterford Point	100	253
S16	7379.1	7379.1 - Waterford Pt Waterfront	100	237
S16	7379.2	7379.2 - Waterford Pt Canal/marina Ftg	100	145
S16	7382	7382 - Waterford Harbor Villas (93) Waterfront	100	182
S16	7382.1	7382.1 - Waterford Harbor Villas	100	151
S16	7395	7395 - Watkins	100	170
S16	7485	7485 - West Kemah	100	182
S16	7531	7531 - WESTOVER SEC 14A-16 (2013)		140
S16	7531	7531 - WESTOVER SEC 14A-16 (2013)	0	140
S16	7538	7538 - Westover Sec 15 (2010)	0	138
S16	7542	7542 - Westover Park Sec 1	100	107
S16	7543	7543 - Westover Park Sec 2	100	120
S16	7551	7551 - Westover Park Sec 8a (2005)	100	110
S16	7557	7557 - Westpver Park Sec 10		120
S16	7557	7557 - Westpver Park Sec 10	0	120
S16	7587	7587 - Westwood Sub Ph1 (2007)	100	120
S16	7590	7590 - Weyer	100	186
S16	7595	7595 - Wharf At Clear Lake Townhomes	100	132
S16	7601	7601 - Wharf At Clear Lake		100

S16	7601	7601 - Wharf At Clear Lake	0	100
S16	7602	7602 - Whispering Lakes Ranch Sec 1 Ph 2	100	110
S16	7602.1	7602.1 - Whispering Lakes Ranch Waterfront	100	130
S16	7653	7653 - Williams #1	100	175
S16	7670	7670 - Wilshire Place Sec 1 (2001)	100	110
S16	AUDIT	AUDIT - MISSING NBHD	0	0
S16	C	C - Commercial	0	100
S16	CAPITOL	CAPITOL - Commercial	0	100
S16	SH3800	SH3800 - Huckle Berry Finn	100	133
S16	SH4140	SH4140 - Kirbybend Sec 1 (93)	100	116
S16	SH6300	SH6300 - Seabrook	100	175
S17	0048	0048 - Blimp Base Blvd	100	145
S17	0071	0071 - Guyott, P Survey	100	133
S17	0207	0207 - White, S Survey	0	100
S17	1076	1076 - Algoa Subd # 1 Unrec S/d Blks 4-5-16	100	145
S17	1081	1081 - Algoa Suburbs Lettered Blks	100	165
S17	1081M	1081M -	100	100
S17	1095	1095 - Alta Loma Outlots	100	150
S17	1095.1	1095.1 - Lone Pine (98)	100	135
S17	1095.2	1095.2 - Alta Loma Outlots Duplexes	100	100
S17	1095A	1095A - Alta Loma Outlots Pt A	100	150
S17	1095AM	1095AM - Alta Loma Outlots Pt A	100	100
S17	1095M	1095M - Alta Loma Outlots	100	100
S17	1100	1100 - Alta Loma Townsites North Of Hwy 6	100	140
S17	1100.1	1100.1 - Alta Loma Townsite South Of Hwy 6	100	150
S17	1100.1A	1100.1A - Alta Loma Townsite Pt A	100	150
S17	1100.1M	1100.1M - Alta Loma Townsite South Of Hwy 6	100	100
S17	1100M	1100M - Alta Loma Townsite North Of Hwy 6	100	100
S17	1160	1160 - Alta Loma Outlots (pt Of 409 Blk)	100	160
S17	1160.1	1160.1 - Angell Runge Addn	100	160
S17	1160.1M	1160.1M - Angell Runge Addn	100	100
S17	1160.2	1160.2 - Angell-runge Addn	100	160
S17	1160.2A	1160.2A - Angel-runge Addn Pt A	100	160
S17	1160.2AM	1160.2AM - Angel Runge Addn Pt A	100	100
S17	1160.2M	1160.2M - Angell Runge Addn	100	100
S17	1160M	1160M - Alta Loma Outlots (pt Of 409 Blk)	100	100
S17	1200	1200 - Arcadia Townsite	100	150
S17	1200M	1200M - Arcadia Townsite	100	100
S17	1322	1322 - Bar-e-bar Estates (97)	100	150
S17	1983	1983 - Brittain Estates	100	120
S17	2135	2135 - Cambiano Unrec	100	150

S17	2331	2331 - Castle Estates Phase 1	100	160
S17	2454	2454 - Christi (97)	0	100
S17	2760	2760 - Compean Unrecorded Sub	100	150
S17	2811	2811 - Country Place (state Sec 1	100	140
S17	2812	2812 - Country Place Estates Sec 2 (99)	100	140
S17	2878	2878 - Baros Sub	100	140
S17	3003	3003 - Dickey Unrec	100	140
S17	3003M	3003M - Dickey Unrec	100	100
S17	3050	3050 - Double Tree Estates	100	140
S17	3792	3792 - Halls Addn To Alvin	100	140
S17	3792.1	3792.1 - Bayou End Cir	100	140
S17	3792.2	3792.2 - Bayou End Cr-bayou	100	140
S17	3792M	3792M - Halls Addn To Alvin	100	100
S17	3894	3894 - Haylee Park (2003)	100	140
S17	3904	3904 - Heartland Est	100	150
S17	3980	3980 - Highland Farms	100	150
S17	3980M	3980M - Highland Farms	100	100
S17	4143	4143 - I & Gnrr A-601 Subd	100	150
S17	4143A	4143A - I & E Gnrr A-601 Sub Pt A	100	150
S17	4143AM	4143AM - I & E Gnrr A-601 Sub Pt A	100	100
S17	4143M	4143M - I & E Ghrr A-601 Subd	100	100
S17	4459	4459 - Lago Santa Fe Sub (98)	100	130
S17	4461	4461 - Lago Santa Fe - Dry Lots	100	110
S17	4511	4511 - The Lakes Of Bay Area	100	150
S17	4694	4694 - (98)	100	147
S17	4967	4967 - Mark 45 Business Park Sec 1 (96)		100
S17	4967	4967 - Mark 45 Business Park Sec 1 (96)	0	100
S17	4977	4977 - Martin Estates (2003	100	120
S17	5102	5102 - Mecon Way (2002)	100	100
S17	5212	5212 - Morningview	100	140
S17	5562	5562 - Painted Meadows Sec 1 (2005)	100	130
S17	5971	5971 - Prairie Knoll Estates	100	145
S17	5971.1	5971.1 - Prairie Knoll Th	100	145
S17	6033	6033 - RAIN RIVER (2012)	0	150
S17	6289	6289 - Santa Fe Trails	100	160
S17	6634	6634 - South Elm Estates (2000)	100	120
S17	6856	6856-SUNRISE CREEK (2008)	0	120
S17	6990	6990 - Taylors	100	150
S17	6990M	6990M - Taylors	100	100
S17	7055	7055 - Thamans 1st Sub	100	150
S17	7055.1	7055.1 - Thamans 1st Sub	100	140

S17	7055.1M	7055.1M -	100	100
S17	7055A	7055A - Thamans 1st Sub Pt A	100	150
S17	7055AM	7055AM - Thamans 1st Sub Pt A	100	100
S17	7055M	7055M - Thamans 1st Sub	100	100
S17	7056	7056 - Thamans 2nd Sub	100	150
S17	7056.1	7056.1 - Thamans 2nd Sub	100	130
S17	7056.1M	7056.1M - Thamans 2nd Sub	100	100
S17	7056.2	7056.2 - Thamans 2nd Sub	100	130
S17	7056.2M	7056.2M - Thamans 2nd Sub	100	100
S17	7056A	7056A - Thamans 2nd Sub Pt A	100	145
S17	7056AM	7056AM - Thamans 2nd Sub Pt A	100	100
S17	7056M	7056M - Thamans 2nd Sub	100	100
S17	7170	7170 - Tombrella (unrec Lts 327-328-339-340)	100	150
S17	7215	7215 - Triple Bar Estates	100	155
S17	7260	7260 - Twin Drive (98)	100	150
S17	7334	7334 - Vista Real	100	120
S17	7334M	7334M - Vista Real	100	100
S17	7586	7586 - Westwood Sub	100	112
S17	7705	7705 - Winston Heights	100	150
S17	7765	7765 - Young Estates	100	140
S17	CAPITOL	CAPITOL - Commercial	0	100
S18	0004	0004 - Austin, S F	0	100
S18	0007	0007 - Bundick, C Survey		100
S18	0007	0007 - Bundick, C Survey	0	100
S18	0024	0024 - Bowen, S Survey		100
S18	0024	0024 - Bowen, S Survey	0	100
S18	0072	0072 - Grant, J Survey		100
S18	0072	0072 - Grant, J Survey	0	100
S18	0077	0077 - Hurd, N Survey		100
S18	0143	0143 - Littlefield, H B Survey		100
S18	0143	0143 - Littlefield, H B Survey	0	100
S18	0163	0163 - Preacher, G Survey		100
S18	0163	0163 - Preacher, G Survey	0	100
S18	0167	0167 - Richardson, D Survey		100
S18	0167	0167 - Richardson, D Survey	0	100
S18	0204	0204 - Western, T G Survey		100
S18	0204	0204 - Western, T G Survey	0	100
S18	0205	0205 - Wells, J B Survey		100
S18	0205	0205 - Wells, J B Survey	0	100
S18	1105	1105 - Amburn Boat Basin	100	163
S18	1105.1	1105.1 - AMBURN BOAT BASIN - WF (2014)	0	163

S18	1105.2	1105.2 - AMBURN BOAT BASIN - WV (2014)	0	163
S18	1591.1	1591.1 - Bayside Landing (2006)	100	128
S18	2435	2435 - Chelsea Manor	100	65
S18	2437	2437 - Texas City Heights	100	100
S18	2475	2475 - Clairmont	100	165
S18	2475.2	2475.2 - Clairmont (s18)	100	170
S18	2640	2640 - Clearview Terrace	100	196
S18	2641	2641 - Clearview Terrace Sec 2	100	145
S18	3045	3045 - Dollar Beach Ii	100	95
S18	3630	3630 - Godard Park	100	145
S18	3680	3680 - Grand Cay Harbour (2007)	0	200
S18	3890	3890 - Hawkins	100	154
S18	4164	4164 - The Islands Phase 3 (96)	100	127
S18	4240	4240 - Jemison Addn		100
S18	4240	4240 - Jemison Addn	0	100
S18	4380	4380 - Kingston	100	167
S18	4413	4413 - Kohfeldt & Braun	100	100
S18	4417	4417 - Kohfeldt 1st Add	100	129
S18	4420.1	4420.1 - Kohfeldt Heights A205	100	165
S18	4420.2	4420.2 - Kohfeldt Heights A205	100	100
S18	4500	4500 - Lakeshore 1	100	190
S18	4515	4515 - Lakeview 1	100	165
S18	4517	4517 - Lakeview	100	100
S18	4517.1	4517.1 - Lakeview	100	167
S18	4520	4520 - Lakeway Addn No 1	100	143
S18	4567	4567 - Lauer (of Jemison)		100
S18	4567	4567 - Lauer (of Jemison)	0	100
S18	4890	4890 - Mainland Building Condo	0	64
S18	4900.1	4900.1 - Mainland Park	100	138
S18	4900.2	4900.2 - Mainland Park	100	133
S18	4900.3	4900.3 - Mainland Park	100	105
S18	4900.4	4900.4 - Mainland Park	100	138
S18	5026	5026 - Mc Clain Park 2	100	155
S18	5365	5365 - North Village	100	139
S18	5370.1	5370.1 - Northside	100	140
S18	5370.2	5370.2 - Northside	100	140
S18	5615	5615 - Park Terrace	100	139
S18	5708	5708 - Pelican Harbour Ph Ii	100	111
S18	5760	5760 - Pilgrim Estates	100	105
S18	5760.1	5760.1 - Pilgrim Estates Wf	100	125
S18	5762	5762 - Pilgrim Estates Addn #1 (96)	100	100

S18	5762.1	5762.1 - Pilgrim Est Wf	100	115
S18	5763	5763 - Pilgrim Est Addn 2	100	126
S18	5770	5770 - Pilgrims Landing	100	145
S18	5775	5775 - Pilgrim Square Condo		149
S18	5775	5775 - Pilgrim Square Condo	0	149
S18	5995	5995 - Professional Village		100
S18	6073	6073 - Regency Gardens Condo		50
S18	6073	6073 - Regency Gardens Condo	0	50
S18	6185	6185 - Rose	100	100
S18	6610	6610 - Snug Harbor	100	130
S18	6615	6615 - Somerset	100	132
S18	6715	6715 - Stafford 1	100	156
S18	6716	6716 - Stafford 2	100	155
S18	6805	6805 - Sugarhill Townhomes	100	94
S18	6845	6845 - Sunnycrest 1	100	160
S18	6880	6880 - Sunset Terrace	100	160
S18	6905	6905 - Swallows Meadow	100	126
S18	6907	6907 - Swallows Meadow Sec 3 (93)	100	110
S18	6910	6910 - Swanlund	100	128
S18	7030	7030 - Texas City		100
S18	7030	7030 - Texas City	0	100
S18	7030.1	7030.1 - Texas City	100	60
S18	7030.10	7030.10 - Texas City	100	180
S18	7030.11	7030.11 - Texas City	100	108
S18	7030.12	7030.12 - Texas City	100	100
S18	7030.2	7030.2 - Texas City	100	93
S18	7030.3	7030.3 - Texas City	100	93
S18	7030.4	7030.4 - Texas City	100	70
S18	7030.5	7030.5 - Texas City	100	169
S18	7030.6	7030.6 - Texas City	100	145
S18	7030.7	7030.7 - Texas City	100	183
S18	7030.8	7030.8 - Texas City	100	160
S18	7030.9	7030.9 - Texas City	100	178
S18	7042	7042 - Texas City Heights	100	100
S18	7050	7050 - Texas City Heights Subd No 1	100	121
S18	7110	7110 - Thunderbird Park	100	145
S18	7130	7130 - Tiffany Park	100	148
S18	7280	7280 - Van Ley Commercial		100
S18	7280	7280 - Van Ley Commercial	0	100
S18	7333	7333 - Virginia Point	100	100
S18	7376	7376 - Waterford Downs (96)	0	100

S18	7410	7410 - Wayside Place 1	100	130
S18	7445	7445 - West Briar	100	156
S18	7520	7520 - Westhaven	100	145
S18	7560	7560 - Westview 1	100	197
S18	7561	7561 - Westview 2	100	198
S18	7562	7562 - Westview 3	100	160
S18	7563	7563 - Westview 4	100	155
S18	7566	7566 - Westview Park	100	125
S18	C	C - Commercial	0	100
S18	CAPITOL	CAPITOL - Commercial	0	100