

San Jacinto County Appraisal District



**2016
ANNUAL
REPORT**

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Purpose

This report serves as the official annual appraisal report for the year 2016 for San Jacinto County Appraisal District, located at 99 Slade Street Coldspring, Texas 77331. It has been drafted in compliance with the International Association of Assessing Officers (IAAO) Standards on Public Relation, section 6.5: Annual Reports. This report summarizes in brief the appraisal activities for the year 2016 including but not limited to: number & type of accounts the District manages, overall market and taxable value, exemptions and value loss, and protest summary. A copy of this report can be obtained in person from the District's Office at the aforementioned address, or from the District's Website at www.sjcad.org.

General Information

The San Jacinto County Appraisal District (District) is a Political Subdivision of the State that was founded in 1982 by the 66th Legislature. The Appraisal District is governed by a board of six directors who are responsible for setting policies and for hiring the Chief Appraiser. The Chief Appraiser is responsible for managing the District's administrative and appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally they appoint the Appraisal Review Board (ARB) and the Agricultural Appraisal Advisory Board (AAAB).

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government. The District's principal task is to identify and appraise all taxable property within its jurisdiction, and administer exemptions. Currently, the District maintains an appraisal roll with taxable property within San Jacinto County's territory, which collectively creates a tax base that taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

The Texas Property Tax Code requires appraisal districts to appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1st. The District determines the market value of a property using mass appraisal standards and techniques which comply with the 2015-2016 Edition of Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property.

Appraiser Requirement

Appraisers hired by the District, are subject to requirements set by the Property Taxation Professional Certification Act (Act) which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and

Regulation (TDLR) before performing appraisals. The Act requires appraisers to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). In order to obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has certified as an RPA they must recertify on a biannual basis. Each two year recertification period must include no less than 30 hours of continuing education credit (CE), and must include two hours of ethics training, seven hours of USPAP and a law and rule update course set by the state legislature. The District currently employs 5 certified RPA's.

Types and Use of Properties

All property in the District's records is classified and assigned to one property category as established by the Comptroller's office. Listed below are each property category and the type of property found within each category. The additional charts detail the number of parcels in the major categories in San Jacinto County and the parcel count by taxing jurisdiction.

A	Real Property: Single-Family Residential	8963
B	Real Property: Multifamily Residential	14
C1	Vacant Lots	14,981
D1	Qualified Open-Space Land.....	2,955
D2	Improvements on Qualified Open Space	180
E	Rural Land, Non-Qualified Open Space.....	7,759
F1	Real Property: Commercial	525
F2	Industrial and Manufacturing Real	2
G1	Real Property: Oil, Gas and Other Minerals	1,057
J1	Water Systems	6
J2	Gas Distribution System.....	3
J3	Electric Company (Including Co-Op)	21
J4	Telephone Company (Including Co-Op)	16
J5	Railroad.....	3
J6	Pipelines.....	50
J7	Cable Television Company	10
J8	Other Utilities.....	4
J9	Railroad Rolling Stock.....	1
L1	Personal Property: Commercial.....	458
L2	Industrial and Manufacturing Personal Property	107
M1	Mobile Homes	1,688
O	Real Property: Residential Inventory.....	946
S	Special Inventory.....	2
X	Totally Exempt Property	2,160

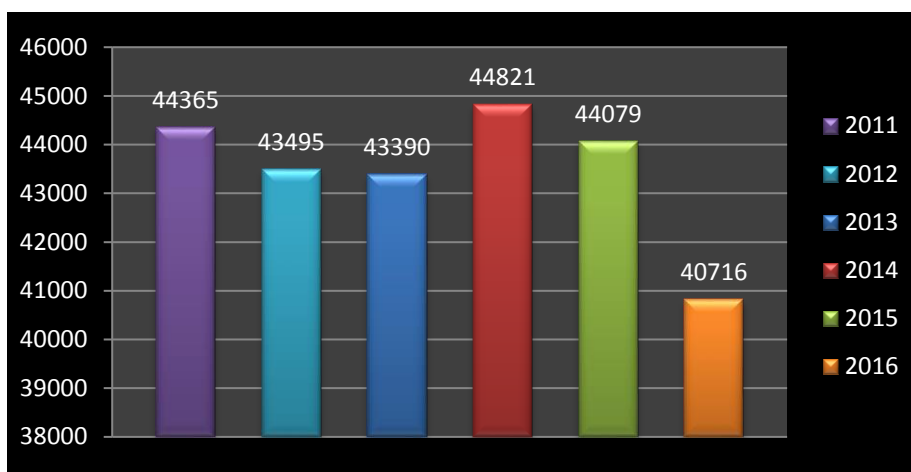
(Some parcels will fall into multiple categories)

Taxing Entities	2016 Total Parcels
San Jacinto County	40,716
San Jacinto County Special Road & Bridge	40,716
San Jacinto County Lateral Road	40,716
Emergency Service District	38,548
Lone Star College-Kingwood	651
City of Shepherd	1,712
Coldspring Oakhurst ISD	26,559
Shepherd ISD	11,115
Cleveland ISD	2,399
Willis ISD	651
Waterwood MUD	2,160
Cape Royale MUD	1,656
City of Cleveland	10

As of Certification*

July 2016

The District's parcel count has decreased approximately 1 % in the past year. The decrease can be largely attributed to a decrease in the number of mineral and business personal property accounts.



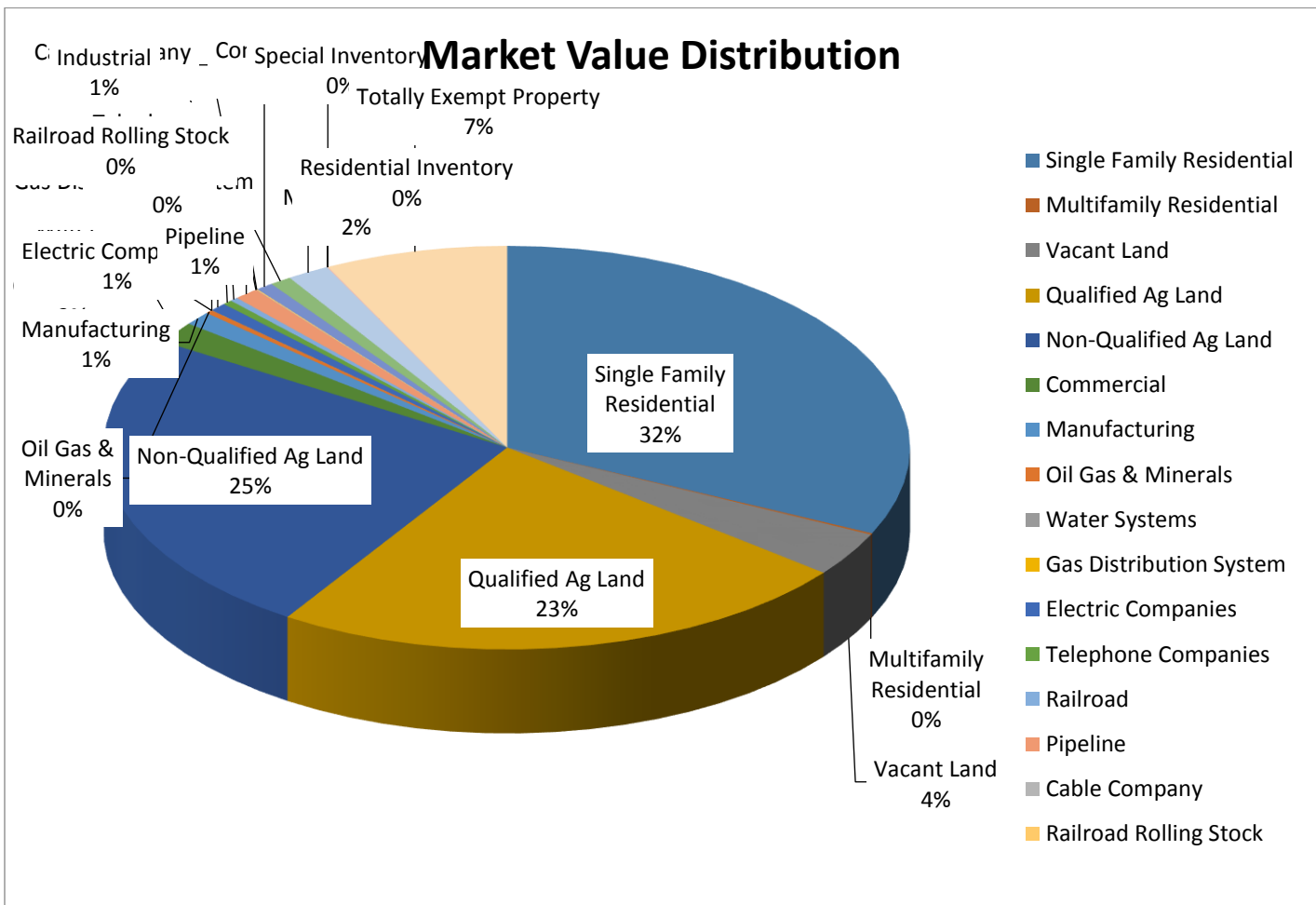
Parcel Counts

Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$ 1,373,555,914
San Jacinto County Special Road & Bridge	\$ 1,373,568,824
San Jacinto County Lateral Road	\$ 1,343,757,702
Emergency Service District	\$ 1,527,341,191
Lone Star College-Kingwood	\$ 35,027,373
City of Shepherd	\$ 55,428,356
Coldspring Oakhurst ISD	\$ 191,613,456
Shepherd ISD	\$ 309,480,809
Cleveland ISD	\$ 99,469,697
Willis ISD	\$ 34,881,550
Waterwood MUD	\$ 49,983,477
Cape Royale MUD	\$ 165,429,639
City of Cleveland	\$ 201,223

The 2016 market value distribution by category illustrates that the top three categories are Residential, Qualified Ag Land and Farm & Ranch Improvements. The residential sector represents approximately 31.04 % of the District’s market value, -12.65% from 2015, due to a change in the Property Tax Assistance Division State Code classifications of improvements on non-qualified ag land previously carried as single family residential property.

Market Value Distribution by Property Category



2015-2016 Category Increases/Decreases

2015		2016		2015-2016 Change		
	2015	%	2016	%	2015-2016 Change	
Single Family Residential	\$772,264,284	31.04	\$813,629,285	31.94780196	0.053563	
Multifamily Residential	\$2,287,250	0.09	\$2,743,075	0.12004676	0.19929	
Vacant Land	\$92,019,629	3.70	\$90,332,398	3.95326835	-0.01834	
Qualified Ag Land	\$600,020,147	24.12	\$597,639,860	26.15485466	-0.00397	
	\$3,248,275	0.13	Imps on Non-Qualified Ag Land	\$626,498,255	27.41780109	191.8711
Non-Qualified Ag Land	\$588,682,419	23.66	\$3,571,495	0.15630138	-0.99393	
Commercial	\$51,785,340	2.08	\$44,063,950	1.92839582	-0.1491	
Manufacturing	\$28,545,800	1.15	\$27,902,630	1.22111874	-0.02253	
Oil Gas & Minerals	\$28,651,227	1.15	\$7,409,984	0.32428736	-0.74137	
Water Systems	\$67,840	0.00	\$192,020	0.00840348	1.830483	
Gas Distribution System	\$67,600	0.00	\$72,460	0.00317111	0.071893	
Electric Companies	\$16,547,390	0.67	\$17,257,340	0.75524283	0.042904	
Telephone Companies	\$10,021,730	0.40	\$9,845,370	0.43086855	-0.0176	
Railroad	\$7,754,760	0.31	\$8,243,960	0.36078513	0.063084	
Pipeline	\$23,128,300	0.93	\$24,980,210	1.09322320	0.080071	
	\$638,530	0.03	\$522,650	0.02287303	-0.18148	
Cable Company						
Railroad Rolling Stock	\$1,455,830	0.06	\$1,455,830	0.06371232	0	
Commercial	\$17,052,260	0.69	\$17,609,630	0.77066030	0.032686	
Industrial	\$17,405,230	0.70	\$22,030,280	0.96412373	0.265728	
Mobile Homes	\$39,469,300	1.59	\$43,233,500	1.89205236	0.09537	
Residential Inventory	\$3,845,841	0.15	\$1,171,391	0.05126425	-0.69541	
Special Inventory	\$10,920	0.00	\$9,550	0.00041794	-0.12546	
<u>Totally Exempt Property</u>	<u>\$182,898,763</u>	<u>7.35</u>	<u>\$186,330,616</u>	<u>8.15449321</u>	<u>0.018764</u>	
	\$2,315,292,596	100.00	\$2,546,745,739	100.00		

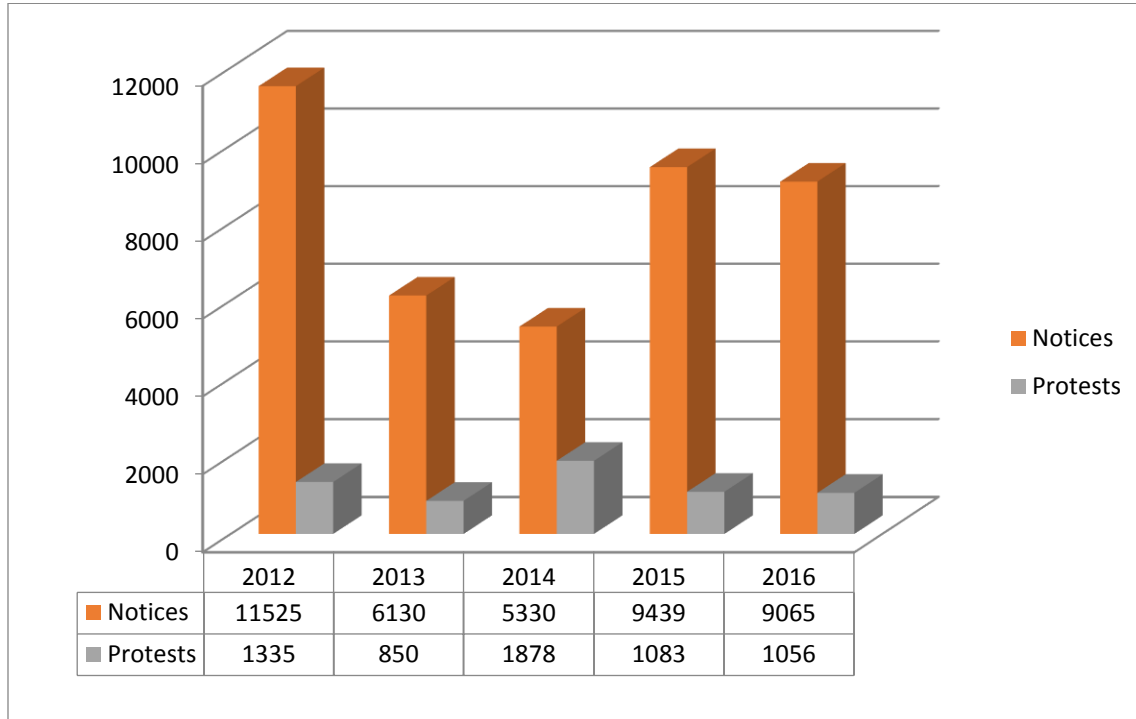
The percent increase in commercial properties will also vary; however the primary reason for most increases was due to the updating of the District's cost schedules. The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 15th, 2016 thereby initiating the of the equalization (protest) phase.

The District measures the appraisal level and uniformity of residential properties through the use of appraisal to sale ratio of arms-length sales. The appraisal to sales ratio is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median and aggregate (weighted) mean of the appraisal to sales ratio of the sample population of qualified sales.

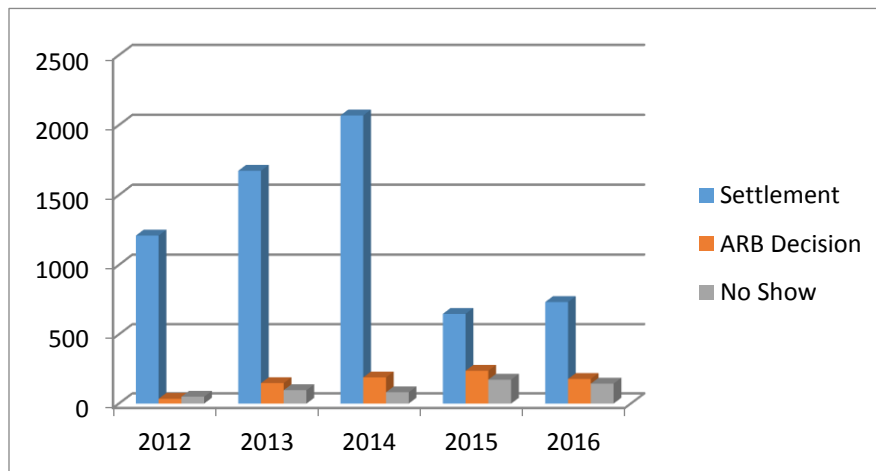
Appeals

The number of protests filed during a typical protest period, which extends from May through July, has consistently averaged approximately 1200--1300 cases. Protests filed for 2016 ranges between 11 to 12 percent, with District staff typically resolving between 70 to 90 percent of these cases. The ARB hears between 3 to 5 percent of the cases filed, and any remaining cases are the result of property owners failing to appear at scheduled hearings. The graphs below demonstrate a five year comparison of the number of protests filed in relation to the number of notices mailed and the outcome of real property protests.

Notices vs. Protests



Property Protest Resolution



Exemptions and Value Loss

The District is responsible for administering exemption services to property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner's tax burden. Cumulatively, the total loss due to exemptions and total exempt properties is **\$ 2,038,875,338** of market value. The tables below list the types of exemptions available to property owners, the taxable value reduction for each type of exemption from each entity, and the county's total taxable value loss due to each exemption. Each entity decides whether to offer the local option and adopt a reduction amount.

Homestead Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	20%
San Jacinto County Special Road & Bridge	0	20%
San Jacinto County Lateral Road	0	0%
Emergency Service District	0	20%
Lone Star College-Kingwood	0	1%
City of Shepherd	0	20%
Coldspring Oakhurst ISD	25,000	0%
Shepherd ISD	25,000	0%
Cleveland ISD	25,000	0%
Willis ISD	25,000	0%
Waterwood MUD	0	20%
Cape Royale MUD	0	20%
Over 65 Exemption		
Taxing Entity	State Mandated	Local Option

San Jacinto County	0	15,000
San Jacinto County Special Road & Bridge	0	15,000
San Jacinto County Lateral Road	0	15,000
Emergency Service District	0	15,000
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	5,000
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Person		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	0
San Jacinto County Special Road & Bridge	0	0
San Jacinto County Lateral Road	0	0
Emergency Service District	0	0
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	0
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Veterans*		
	State Mandated	Percent Disability
Disabled Veteran		
DV1	5,000	10–29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DV Homestead	Totally Exempt	100%

*Amount applies to each Taxing Entity

Value Loss by Exemption Breakdown

2015

City of Shepherd				
Exemption	Count	Local	State	Total
DP	12	-	-	-
DV2	1	-	7,500	7,500
DV3	4	-	46,000	46,000
DV4	9	-	96,000	96,000
DVHS	2	-	279,000	279,000
EX	151	-	21,522,870	21,522,870
EX-XN	3	-	136,900	136,900
EX-XV	7	-	1,017,530	1,017,530

EX366	7	-	962	962
HS	375	6,268,831	-	6,268,831
OV65	136	658,350	-	658,350
OV65S	17	85,000	-	85,000
Totals		7,012,181	23,106,762	30,118,943

Emergency Services District

Exemption	Count	Local	State	Total
DV1	39	-	260,346	260,346
DV1S	2	-	10,000	10,000
DV2	22	-	180,410	180,410
DV3	39	-	340,000	340,000
DV4	177	-	1,581,140	1,581,140
DV4S	8	-	76,620	76,620
DVHS	118	-	12,285,470	12,285,470
EX	602	-	164,747,170	164,747,170
EX (Prorated)	9	-	4,741	4,741
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	15	-	1,445,250	1,445,250
EX-XJ	1	-	435,230	435,230
EX-XR	9	-	102,460	102,460
EX-XU	1	-	170,390	170,390
EX-XV	166	-	12,717,988	12,717,988
EX366	1,319	-	70,051	70,051

HS	6,703	135,243,603	-	135,243,603
OV65	2,931	40,627,003	-	40,627,003
OV65S	183	2,571,029	-	2,571,029
PC	1	4,781,530	-	4,781,530
Totals		183,223,165	199,892,796	383,115,961

San Jacinto County				
Exemption	Count	Local	State	Total
DP	273	-	-	-
DV1	40	-	263,466	263,466
DV1S	2	-	10,000	10,000
DV2	24	-	193,180	193,180
DV3	40	-	343,110	343,110
DV4	180	-	1,617,140	1,617,140
DV4S	8	-	76,620	76,620
DVHS	121	-	12,675,163	12,675,163
EX	605	-	164,839,410	164,839,410
EX (Prorated)	11	-	6,207	6,207
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	15	-	1,445,250	1,445,250
EX-XJ	1	-	435,230	435,230
EX-XR	9	-	102,460	102,460
EX-XU	1	-	170,390	170,390
EX-XV	196	-	13,795,668	13,795,668

EX366	1,320	-	70,471	70,471
HS	6,864	140,732,501	-	140,732,501
OV65	3,020	41,917,003	-	41,917,003
OV65S	187	2,631,029	-	2,631,029
PC	1	4,781,530	-	4,781,530
Totals		190,062,063	201,509,295	391,571,358

Lone Star College- Kingwood

Exemption	Count	Local	State	Total
DP	4	219,120	-	219,120
DV1	1	-	5,000	5,000
DV1S	1	-	5,000	5,000
DV2	1	-	12,000	12,000
DV3	1	-	10,000	10,000
DV4	2	-	24,000	24,000
EX	9	-	2,059,180	2,059,180
EX-XV	3	-	248,830	248,830
EX366	2	-	430	430
HS	161	648,967	-	648,967
OV65	45	2,793,335	-	2,793,335
OV65S	5	285,410	-	285,410
Totals		3,946,832	2,364,440	6,311,272

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	1	10,000	-	10,000
DV1	1	-	12,000	12,000

DV2	2	-	19,500	19,500
DV3	1	-	-	-
DV4	6	-	54,000	54,000
DV4S	1	-	12,000	12,000
DVHS	4	-	890,120	890,120
EX	28	-	686,320	686,320
EX (Prorated)	7	-	932	932
EX-XN	8	-	412,159	412,159
EX-XR	1	-	1,080	1,080
EX-XV	12	-	39,360	39,360
HS	243	12,171,642	-	12,171,642
OV65	149	1,445,000	-	1,445,000
OV65S	6	60,000	-	60,000
	Totals	13,686,642	2,127,471	15,814,113

Waterwood MUD				
Exemption	Count	Local	State	Total
DP	2	6,000	-	6,000
DV1	1	-	3,120	3,120
DV2	2	-	12,770	12,770
DV3	1	-	3,110	3,110
DV4	3	-	36,000	36,000
DVHS	3	-	389,693	389,693
EX	3	-	92,240	92,240
EX-XV	30	-	1,077,680	1,077,680

EX (Prorated)	2	-	1,466	1,466
HS	158	5,419,417	-	5,419,417
OV65	88	258,000	-	258,000
OV65S	4	12,000	-	12,000
Totals		5,695,417	1,616,079	7,311,496

Waterwood MUD I & S

Exemption	Count	Local	State	Total
EX	28	-	236,080	236,080
EX-XV	1	-	81,470	81,470
HS	1	37,838	-	37,838
OV65	1	-	-	-
Totals		37,838	317,550	355,388

Special Road and Bridge

Exemption	Count	Local	State	Total
DP	273	-	-	-
DV1	40	-	259,090	259,090
DV1S	2	-	10,000	10,000
DV2	24	-	190,724	190,724
DV3	40	-	316,856	316,856
DV4	180	-	1,541,506	1,541,506
DV4S	8	-	67,596	67,596
DVHS	121	-	11,691,793	11,691,793
EX	605	-	164,839,410	164,839,410
EX (Prorated)	11	-	6,207	6,207
EX-XD	1	-	37,930	37,930

EX-XI	5	-	5,427,600	5,427,600
EX-XN	15	-	1,445,250	1,445,250
EX-XJ	1		435,230	435,230
EX-XR	9	-	102,460	102,460
EX-XU	1	-	170,390	170,390
EX-XV	196	-	13,795,668	13,795,668
EX366	1,320	-	70,471	70,471
HS	6,864	140,784,509	-	140,784,509
OV65	3,020	42,966,109	-	42,966,109
OV65S	187	2,631,029	-	2,631,029
PC	1	4,781,530	-	4,781,530
	Totals	191,163,177	200,408,181	391,571,358

Lateral Road				
Exemption	Count	Local	State	Total
DP	482	754,157	-	754,157
DV1	40	-	259,090	259,090
DV1S	2	-	10,000	10,000
DV2	24	-	190,724	190,724
DV3	40	-	316,856	316,856
DV4	180	-	1,541,506	1,541,506
DV4S	8	-	67,596	67,596
DVHS	121	-	11,691,793	11,691,793
EX	605	-	164,839,410	164,839,410
EX (Prorated)	11	-	6,207	6,207

EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XJ	1		435,230	435,230
EX-XN	15	-	1,445,250	1,445,250
EX-XR	9	-	102,460	102,460
EX-XU	1	-	170,390	170,390
EX-XV	196	-	13,795,668	13,795,668
EX366	1,320	-	70,471	70,471
HS	6,864	140,688,066	9,586,153	150,274,219
OV65	3,020	42,966,109	-	42,966,109
OV65S	187	2,631,029	-	2,631,029
PC	1	4,781,530	-	4,781,530
Totals		191,820,891	209,994,334	401,815,225

Cleveland ISD				
Exemption	Count	Local	State	Total
DP	34	-	301,497	301,497
DV1	3	-	15,000	15,000
DV2	1	-	7,500	7,500
DV3	2	-	10,000	10,000
DV4	14	-	113,595	113,595
DVHS	12	-	1,119,534	1,119,534
EX	16	-	14,370,090	14,370,090
EX-XN	1		108,153	108,153
EX-XV	4	-	840,550	840,550

EX366	274	-	12,603	12,603
HS	593	-	13,930,518	13,930,518
OV65	218	526,400	1,823,884	2,350,284
OV65S	11	30,000	100,000	130,000
	Totals	556,400	32,752,924	33,309,324

Coldspring ISD				
Exemption	Count	Local	State	Total
DP	140	-	963,074	963,074
DV1	28	-	164,790	164,790
DV1S	1	-	5,000	5,000
DV2	16	-	111,720	111,720
DV3	25	-	161,180	161,180
DV4	123	-	915,315	915,315
DV4S	8	-	48,285	48,285
DVHS	87	-	7,474,720	7,474,720
EX	343	-	90,035,770	90,035,770
EX (Prorated)	9	-	2,398	2,398
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XJ	1	-	435,230	435,230
EX-XN	12	-	1,233,755	1,233,755
EX-XR	9	-	102,460	102,460
EX-XU	1	-	170,390	170,390
EX-XV	150	-	9,525,310	9,525,310

EX366	828	-	25,629	25,629
HS	4,139	-	96,941,533	96,941,533
OV65	2,078	-	17,512,455	17,512,455
OV65S	122	-	1,085,685	1,085,685
Totals		-	232,380,229	232,380,229

Shepherd ISD

Exemption	Count	Local	State	Total
DP	95	-	629,896	629,896
DV1	8	-	39,816	39,816
DV2	6	-	42,000	42,000
DV3	12	-	90,520	90,520
DV4	41	-	300,521	300,521
DVHS	22	-	1,439,951	1,439,951
EX	237	-	58,374,370	58,374,370
EX (Prorated)	2	-	3,809	3,809
EX-XN	5	-	166,396	166,396
EX-XV	39	-	3,180,978	3,180,978
EX366	284	-	34,573	34,573
HS	1,971	-	44,335,899	44,335,899
OV65	679	-	5,091,009	5,091,009
OV65S	49	-	407,828	407,828
PC	1	4,781,530	-	4,781,530
Totals		4,781,530	114,137,566	118,919,096

Willis ISD

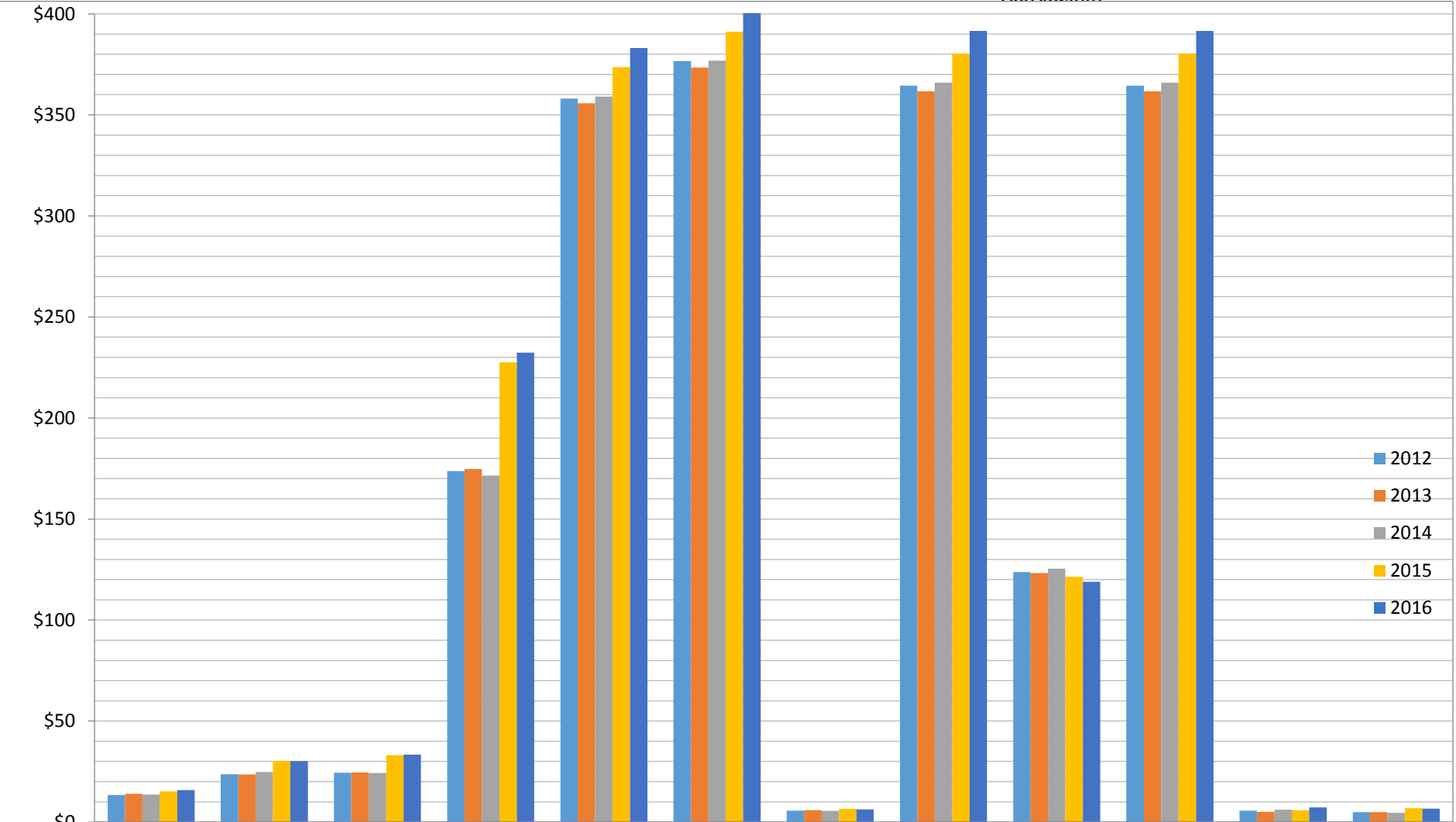
Exemption	Count	Local	State	Total
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DP	4	-	30,000	30,000
DV1	1	-	5,000	5,000
DV1S	1	-	5,000	5,000
DV2	1	-	12,000	12,000
DV3	1	-	10,000	10,000
DV4	2	-	24,000	24,000
EX	9	-	2,059,180	2,059,180
EX-XV	3	-	248,830	248,830
EX366	2	-	430	430
HS	161	-	3,792,342	3,792,342
OV65	45	-	411,250	411,250
OV65S	5	-	48,060	48,060
	Totals	-	6,646,092	6,646,092

2,019,239,855

The graph below illustrates a five year history of **market value** loss due to all exemptions and total exempt properties by entity.
(in Millions)

San Jacinto



	Cape Royale UD	City of Shepherd	Cleveland ISD	Coldspring/Oakhurst ISD	Emergency Service District	Lateral Road	Lone Star College-Kingwood	San Jacinto County	Shepherd ISD	Special Road & Bridge	Waterwood MUD	Willis ISD
■ 2012	\$13,369,113	\$23,712,422	\$24,466,661	\$173,735,59	\$358,063,99	\$376,627,48	\$5,616,218	\$364,414,65	\$123,688,05	\$364,414,65	\$5,702,205	\$4,929,161
■ 2013	\$14,051,172	\$23,515,221	\$24,567,256	\$174,677,14	\$355,717,87	\$373,435,74	\$5,846,740	\$361,672,15	\$123,194,93	\$361,672,15	\$5,024,282	\$4,909,570
■ 2014	\$13,680,105	\$24,803,655	\$24,335,146	\$171,504,72	\$359,113,15	\$376,859,42	\$5,590,670	\$365,952,60	\$125,446,05	\$365,952,60	\$6,181,472	\$4,582,332
■ 2015	\$15,275,198	\$30,289,390	\$33,093,959	\$227,527,16	\$373,621,97	\$391,178,68	\$6,557,184	\$380,298,09	\$121,400,08	\$380,298,09	\$5,913,145	\$6,848,041
■ 2016	\$15,814,113	\$30,118,943	\$33,309,324	\$232,380,22	\$383,115,96	\$401,913,67	\$6,311,272	\$391,571,35	\$118,919,09	\$391,571,35	\$7,311,496	\$6,646,092

The table below summarizes the adopted tax rates for each of the taxing jurisdictions the appraisal district serves. The tax rates are normally adopted during the months of August and September of each year.

Entity	Year	M & O	I & S	Total Rate
City of Shepherd	2016	0.245598	0	0.245598
Emergency Services District	2016	0.0969	0	0.0969
San Jacinto County	2016	0.443	0.0406	0.4836
Cape Royale MUD	2016	0.44	0	0.44
Waterwood MUD	2016	0.43	0.44	0.87
Special Road and Bridge	2016	0.0459	0	0.0459
Lateral Road	2016	0.09432	0.02418	0.1185
Cleveland ISD	2016	1.04	0.34	1.38
Coldspring ISD	2016	1.04	0.055	1.095
Shepherd ISD	2016	1.14	0.18	1.32
Willis ISD	2016	1.04	0.35	1.39
Waterwood MUD I & S	2016	0	0.44	0.44
Lone Star College Kingwood	2016	0.08	0.0278	0.1078