

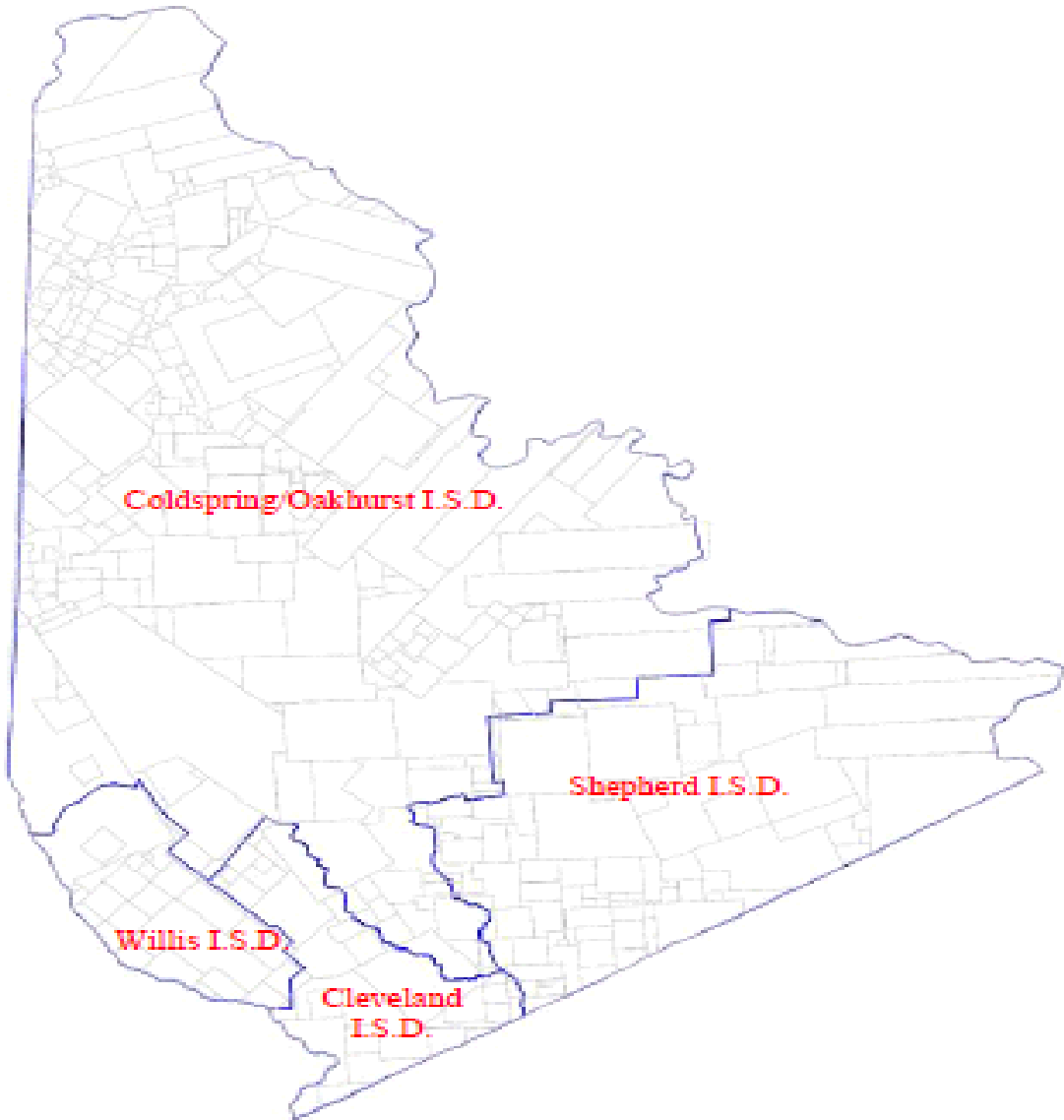
2025-2026 Reappraisal Plan



SAN JACINTO COUNTY APPRAISAL DISTRICT

8/15/2024

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REAPPRAISAL PLAN

2025 and 2026

8/15/2024

INTRODUCTION

According to Texas law, appraisal districts must establish a plan for the periodic reappraisal of all property within the boundaries of the district. Please see attached property tax code sections 6.05 and 25.18. In order to comply with state law, the San Jacinto County Appraisal District set forth and established the following reappraisal plan.

The San Jacinto County Appraisal District (SJCAD) is responsible for the appraisal of all classes of taxable property located within its jurisdictional boundaries. The boundaries include all property located in San Jacinto County. SJCAD is responsible for the appraisal of approximately:

38,294 real property parcels.

6,035 mineral accounts.

908 industrial, and other personal property accounts.

The district serves taxing units. Those taxing units consist of 4 Independent school districts, 2 cities, 1 county, 6 special use districts, such as an Emergency Service District, Municipal Utility Districts, Road and Bridge and Junior College. SJCAD employs an outside appraisal firm, Hugh Landrum and Associates, Inc. to appraise minerals, oil and gas, utilities, and various other complex properties, Hugh Landrum and Associates, Inc.'s appraisers are guided by the principles set forth in the Uniform Standard of Professional Appraisal Practices (USPAP).

In mass appraising property for the purpose of ad valorem taxation, SJCAD subscribes to the standards established by the International Association of Assessing Officers (IAAO). In addition, SJCAD is guided by the principles set forth in the appraisal foundation's "Uniform Standards of Professional Appraisal Practice" (USPAP). In appraising property for ad valorem tax purposes, the district employs generally accepted appraisal methods and techniques. The District's appraisers conduct mass appraisal utilizing the three approaches to value: the cost, market, and income approaches.

Mission Statement

The mission of the San Jacinto County Appraisal District is to serve the citizens, property owners and taxing units of San Jacinto County with the highest standards of professionalism, integrity, and respect. We will uphold these standards by timely producing an accurate, complete, and equitable appraisal roll in compliance with the laws of the State of Texas.

We expect excellence in the services that we provide and recognize that excellence shall be achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change that is essential to effectively perform in a constantly changing society.

We are also committed to earn and keep the public's trust and confidence in the work we perform, striving to provide quality services and demonstrating a professional attitude.

The San Jacinto County Appraisal District's goals are:

- Appraise property at market value in a fair, equal, and uniform manner, adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- Administer exemptions and special use valuation in a fair, equal, and uniform manner.
- Be diligent and proficient in maintaining records on valuation, deed changes, and mapping.
- Operate at the least expense to taxpayers without compromising quality.
- Provide excellent customer service that is accessible, responsive, and transparent.

This professional attitude will include:

1. Always being respectful and courteous
2. Communicating with understandable language
3. Being honest with the people we meet
4. A willingness to correct errors to the extent allowed by law
5. Respecting the taxpayer or entities concerns or problems
6. Providing comprehensive and accurate information
7. Treat everyone in the manner you would like to be treated

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 San Jacinto County Appraisal District.

SJCAD 2025-2026 Reappraisal Plan

San Jacinto CAD proposes to review, physically, by aerial imagery, or other means, all property every four years. The appraisal opinion of value for all property located in the district is reviewed and evaluated each year. For 2025-2026 tax years, San Jacinto CAD, within time and budget constraints, will reappraise properties in the county. The county is divided into 4 Regions by school district boundaries. Additionally, the county is further segmented into nine (9) Work Areas with separation into abstract parcels and subdivision parcels. The appraisers will prioritize work and complete the reappraisal in each work area abstract or subdivision within each region/work area as set forth by the timeline. Commercial personal property, as well as mineral and industrial property is reappraised annually (see mineral, industrial reappraisal plan). Included is our proposed 2025-2026 work timeline.

SJCAD will reevaluate all real property annually by reviewing all appraisal schedules and tables, neighborhood factors and depreciation schedules. **Within time and budget constraints**, it is the District's goal to complete update inspections of all improved properties excluding industrial improved properties appraised by Hugh Landrum and Associates, Inc. on a four (4) year rotating cycle by work area within regions. These update inspections will include physical inspection of the properties and updating all attributes and other necessary information. Revisions to cost models, income models, and market models are updated and tested each year.

Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with the Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools.

Land tables are updated using current market data (sales) and tested with ratio study tools. Value modifiers are developed for property categories by market area and tested with ratio study tools.

Income, expense, and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data when available. The resulting models are tested using ratio study tools.

All personal property will be reappraised annually. Update inspections of personal property may be conducted one or more times per year. Density schedules are updated using data received during previous year from renditions and hearings, if warranted. Valuation procedures are reviewed, modified, and tested.

Mineral and industrial property will be appraised annually by Hugh Landrum and Associates, Inc. in Houston, Texas.

APPRAISAL RESOURCES

The SJCAD staff consists of the Chief Appraiser, Deputy Chief Appraiser, Field Appraisers, and other support type personnel. Currently SJCAD does not provide collection services; however, the SJCAD does provide technical support to the taxing units it serves. The District Board of Directors may consider an appointment of a taxpayer liaison officer in the future.

SJCAD 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 San Jacinto County Central Appraisal District's appraisal manual, appraisal techniques, and methodology.

COMPUTER RESOURCES

The District's appraisal records are maintained using Harris Govern True Automation's PACS appraisal software and a server computer. The PACS software is a CAMA (computer assisted mass appraisal) based system using cost and depreciation schedules for creating values for both real and personal property.

The District provides for public access via the internet to the appraisal district records at <http://www.sjcad.org>. The website provides access to individual property information including ownership, address, and appraisal data.

MAPPING RESOURCES

The District contracts with Harris Govern True Automation to maintain ownership maps on paper and electronically using a geographic information system (GIS) of San Jacinto County utilizing ESRI's products arc-info, arc-viewer and arc-map. Additionally, the District has a license agreement with Pictometry International for aerial photography of San Jacinto County.

INFORMATION SOURCES

SJCAD appraisal staff and administration collect data on local and school district economic forces that may affect value. Locational forces are 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 monitored. SJCAD obtains information from mail surveys, local realtors, brokers, appraisers, and a variety of other sources, such as Marshall & Swift, the Appraisal Institute, Texas A&M Real Estate Center and local Chambers of Commerce.

THE DATABASE

The SJCAD database was constructed from property data obtained originally from San Jacinto County in 1980. Since the inception of the SJCAD, the property records have been continually updated. Property inspections occur as the result of information gathered from various information sources. 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 appraisers during the discovery phase of the appraisal process. Information from building permits is compiled from local taxing units and entered into our CAMA system.

Data collection in the field may require preparation of maps, computer generated appraisal cards, mobile data and coordination of the appraisal staff. Properties are grouped by location and neighborhoods prior to the start of the fieldwork. State Property Tax Assistance Division (PTAD) property classifications include residential, multi family, commercial, industrial, farm and ranch, vacant lots, acreage, oil, gas, minerals, utilities, business personal property, and other special inventory types.

Properties are also grouped by location within each of our four school districts. Within each school district are neighborhoods, 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 SJCAD 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 a certain premise 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.

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 or replacement 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.

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 directly 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 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. All SJCAD schedules were developed in house except the original residential schedules that were developed by a contract mass appraisal firm and are periodically modified to reflect the current market. The cost schedules are tested against commonly accepted sources of building cost information, such as Marshall & Swift, to determine accuracy. 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 several others including economic trends, national, school district, 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

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, and re inspection of the universe of properties on a 3-year cycle. The International Association of Assessing Officers, Standard on Mass Appraisal of Real Property, specifies that the universe of properties should be re-inspected on a cycle of 4-6 years.

The re-inspection includes the re-measurement of at least two sides of each improved property. The annual re-inspection requirements are identified by the property type and property classification.

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Source of building permits is confirmed, and system input procedures are identified. Process of verifying demolition of improvements is specified. Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling.

Real property market areas, by property classification, are tested for low or high protest volumes; low or high sales ratios; or high coefficient of dispersion. Market areas that fail any or all these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic

data. Additional sales data is researched and verified. Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid.

BASIC MEASURING PROCEDURES

In any appraisal, the foundation for the cost approach is the improvement sketch. The District's appraisers are trained in the procedures for measuring, drawing, vectoring and reconciling measurements. Appraisers are also trained to segregate and separately measure areas by use (i.e., main area/living area, porches, garages, patios etc.)

DEPRECIATION

SJCAD depreciation tables are based on the extended life concept, which starts with the hypothesis that buildings age in much the same manner as people and that the older they get the greater their total life expectancy. This concept recognizes that a building is in the prime of life before mid-life and that the road is downhill after that, but the correction of deficiencies may lower effective age and lengthen the remaining life.

HIGHEST AND BEST USE ANALYSIS

In considering the fair market value of taxable property, SJCAD 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 1st of each calendar year. The highest and best use must be legal, physically possible, and financially feasible. SJCAD 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. 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).

NEIGHBORHOOD ANALYSIS

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 are 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 SJCAD with the exception of some special use properties.

LAND ANALYSIS

Land analysis is conducted generally by the District's review appraisers. Highest and best use determinations generally occur at this time. Base lot square footage tables and acreage tables are established during this phase of the appraisal operation. A computerized land table containing the necessary information by school district and neighborhood, and any other pre-specified area, assist the appraisal 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 1-D or section 1-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.

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.

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.

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 LOCATION 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 comparable properties 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.

Appraisal district appraisers must also use market transactions to define factors that influence rural land values in their jurisdictions. However, unlike fee appraisers, these appraisers cannot compare each tract individually to each market transaction identified to make adjustments because of the volume of properties to be appraised. Appraisal district appraisers, therefore, must 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 can 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 SJCAD review appraisers gather sales information. SJCAD receives sales from a variety of sources including, but not limited to, field discovery, local realtors, appraisers, buyer and seller questionnaires, protest hearings, local builders, and sometimes from overlapping jurisdictions. Sales are reviewed for validity and inspected for data accuracy. All sales are entered into our CAMA system. The sales are classified to recognize their appropriate status, source, and confirmation codes. The sales ratio analysis and associated individual property review is conducted on a year around basis. Properties that do not fit a homogenous statistical profile are set aside for review.

Ratio studies are performed by property class, school district, neighborhood, subdivisions to identify areas in need of reappraisal.

RESIDENTIAL VALUATION

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 SJCAD 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 indicate 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 entered into the CAMA system and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

COMMERCIAL PROPERTY VALUATION

The SJCAD 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 entered into our CAMA system 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 appraiser 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. SJCAD prefers 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 taxation. 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 is for the CAD value if the value rendered is reasonable for the type of business and within acceptable ranges when compared to the district's 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 district will render for the property owner or appraise the property based on the district's schedules.

Depreciation of the property is determined by the age of the property and its expected life. Valuation and depreciation schedules are included in the SJCAD appraisal manual. Business vehicles are valued based on NADA used car guide trade-in value for the make, model, and age of the vehicle. The appraisal district uses a vehicle report to determine ownership, make, model, and vehicle characteristics to determine NADA trade-in value. This report along with the renditions and physical observations are used to discover and list vehicles that are taxable.

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 district will adhere to the IAAO standards on ratio studies.

The property tax 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.

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 district's operations.

PLANNING OBJECTIVES

Long Range Objectives:

IMPROVED SERVICE, RECORD ACCURACY, APPRAISAL SYSTEM, EQUITY, AND REPORTING SYSTEM.

Continue converting all computerized maps to ARC-GIS and updates from Harris Govern True Automation for changes.

Continue to update all land account records with a minimum of last deed transfer volume and page with focus on 'legacy' records.

Each year examine and test appraisals, using ratio studies of selected categories of property and areas of the county.

Continue to analyze and improve preparation and presentation of appraisal values and support at ARB hearings.

Continue to refine and improve field appraisal procedures.

Complete improvement update, inspections on four regions or all work areas on a 4-year rotation.

Complete update of open space agricultural and timberland applications.

Strive to improve employee retention through competitive benefits, salary increases and increased job satisfaction.

OPERATIONAL PLANS:

- I. Mineral and industrial property will be appraised on annual basis by Hugh Landrum and Associates, Inc. in Houston, Texas. (See reappraisal plan specific to mineral and industrial)
- II. All personal property will be appraised on an annual basis by the San Jacinto CAD personal property department. Personal property will be appraised using renditions, on-site inspections, density schedules or any combination thereof. Additionally, data from sources such as assumed name lists, vehicle lists, and Chamber of Commerce membership lists will be used to discover taxable personal property. Similar types of properties will be appraised using the same or similar methods.
 - A. Update inspections may be conducted by the personal property department one or more times a year. The real property department, during the course of inspecting, will assist by reporting to the personal property department any new businesses or businesses with significant changes. The inspections are used for determining:
 1. Location changes
 2. New businesses.
 3. Business closings.
 4. Significant changes in character, nature, inventory, density levels or size of a particular business; and
 5. Businesses warranting detailed on-site inspections.

- B. All inspections will be evidenced by notes on computer listings of personal property accounts.

III. All real property will be reviewed annually by school district using statistical analysis and ratio studies. Inspections by the real property department on a mass appraisal basis using generally accepted appraisal practices as follows:

- A. County and city building permits will be used to discover, list, and appraise new improvements on an annual basis. Permit inspections will normally begin in December of the proceeding tax year and end in March of the current year.
- B. Within budget constraints, it is the district's goal to complete and update inspections of all improvements excluding industrial properties appraised Hugh Landrum and Associates, Inc. by regions on a four (4) year rotating cycle.
- C. New open-space agricultural and timber applications will be requested for properties with questionable qualifying use or for ownership changes. Field inspections may be performed on all properties in each district to identify properties requiring a new application.
- D. Interim property improvements inspections or neighborhood reappraisals may result from requests from taxing units, the appraisal review board, or as a result of in-house ratio studies.
- E. Residential and commercial appraisal schedules will be evaluated for accuracy and uniformity annually through comparison with Marshall and Swift cost schedules or through the use of ratio studies.
- F. The residential and commercial depreciation schedules, base years and effective years may be adjusted to the current year. Improvement values and depreciation schedules will be reviewed annually for accuracy and uniformity to assure that all property is appraised at its market value as required by Sec. 22.01 of the Texas Property Tax Code.
- G. All land sales will be reviewed on a continuous basis to identify land use or types and locations that are in need of reappraisal. Land schedules will be built for all new subdivisions. Other tools for the discovery of land warranting reappraisal are the State Comptroller's bi-annual value study, the appraisal districts in-house ratio studies, the ARB hearing process or new subdivisions filed of record with the county clerk.
- H. To facilitate the district's land scheduling, computerized effective acre tracts may be established for owners with contiguous properties in different abstracts or subdivisions.
- I. Annually survey all apartment complexes for occupancy rates, income and expense data.

PROJECT PLANS 2025-2026

These project plans are **dynamic** and will be updated as needed during the year.

REAL PROPERTY PLANS 2025-2026:

All districts: permits, field checks, & rechecks.

EFFECTIVE YEAR CHANGES:

All school districts: plus 1 year*

*Effective years may be changed to update to current conditions and to aid in establishing yearly reappraisals.

Appraisal of new improvements

All school districts: new construction

Improvement reappraisal by market area subdivision or neighborhood

Revalue land areas/subdivisions, development of land schedules.

Development or adjustment of land schedules for all districts.

All school districts: miscellaneous improvement schedule correction.

Appraise new subdivisions 2025-2026:

All school districts- development of land schedules for each new subdivision developed for the tax year 2025-2026.

OPEN SPACE AG & TIMBER APPLICATIONS

All School districts:

Field check all agricultural & timber applications, contact the taxpayer if more information is necessary to make the determination of approval or denial.

Process any re-checks on agricultural & timber accounts.

Send letters of denial by certified mail.

Apply agricultural or timber use values to the properties that were approved.

Calculate the agricultural & timber values for the current year.

COMPARABLE SALES ANALYSIS

Process all sales data as received.

Perform periodic ratio studies by:

1. Property improvement class
2. School district
3. Market area, neighborhood, or subdivision

Defined Market Areas

Section 25.18 (b) (3) requires that SJCAD define the market areas in the district. SJCAD's market areas are defined by nine work areas and subdivided by four school districts within the county boundaries.

Shepherd I. S. D.

Coldspring-Oakhurst C.I.S.D

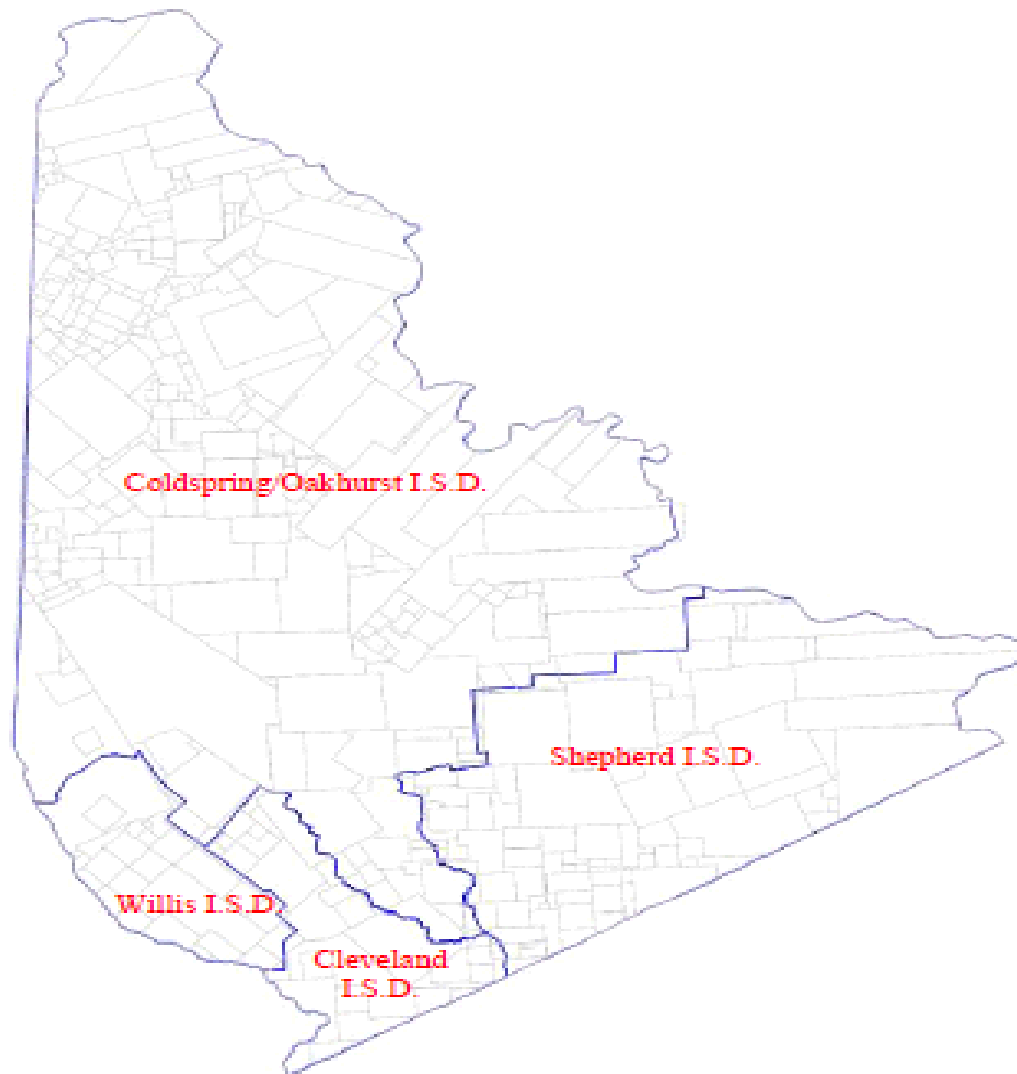
With portions of:

Willis I.S.D.

Cleveland I.S.D

SJCAD MARKET AREAS

DEFINED BY ISD



SCL Cleveland ISD

A119	S5990	A153	A224	A284	A359	A426	A71	S1232	S1902	S2300	S5624	S9700
A128	S6001	A154	A225	A285	A36	A43	A72	S1234	S1903	S2301	S5625	A141
S6002	A155	A226	A286	A360	A437	A73	S1240	S1912	S2302	S5650	A113	A157
S8080	A156	A227	A287	A364	A44	A74	S1245	S1920	S2303	S5680	A114	A264
A174	S8115	A157	A228	A288	A365	A441	A75	S1246	S1921	S2412	S5682	A128
A196	S8118	A158	A229	A289	A366	A448	A76	S1250	S1961	S2511	S5710	A133
A198	S8130	A159	A23	A29	A367	A449	A77	S1260	S1962	S2601	S5715	A137
A202	S9700	A16	A231	A292	A368	A45	A78	S1262	S2001	S2602	S5721	A138
A221	A1	S1660										

SCS Coldspring-Oakhurst CISD

A232	A295	A37	A467	A79	S1350	S2002	S2604	S5722	A141	A391	A318	A252
A230	A10	A173	A233	A296	A370	A468	A8	S1352	S2017	S2700	S5860	A144
A244	A100	A175	A234	A297	A371	A470	A82	S1353	S2020	S2701	S5880	A145
A245	A101	A176	A235	A298	A372	A471	A83	S1391	S2030	S2702	S5885	A162
A253	A102	A178	A236	A299	A373	A472	A85	S1392	S2035	S2990	S5890	A163
A255	A104	A179	A237	A3	A374	A474	A88	S1393	S2036	S3001	S6020	A164
A259	A105	A18	A238	A30	A375	A478	A9	S1394	S2041	S3010	S6031	A165
A264	A108	A182	A239	A300	A376	A48	A90	S1398	S2042	S3050	S6032	A166
A277	A109	A183	A24	A307	A377	A481	A93	S1399	S2050	S3060	S6051	A167
A304	A11	A185	A240	A309	A378	A482	A94	S1400	S2060	S3080	S6052	A168
A313	A110	A187	A241	A31	A38	A485	A95	S1401	S2070	S3090	S6090	A169
A324	A115	A188	A242	A310	A380	A486	A96	S1402	S2081	S3100	S6093	A170
A325	A116	A19	A244	A311	A384	A487	A97	S1450	S2082	S3110	S6095	A171
A326	A117	A191	A247	A313	A385	A488	A99	S1480	S2083	S3120	S7020	A172
A350	A118	A193	A248	A315	A387	A489	S1501	S2084	S3130	S7022	A177	A386
A12	A194	A250	A316	A39	A490	S1502	S2085	S5001	S7050	A181	A195	A120
A251	A317	A390	A491	S1550	S2095	S5050	S7061	A189	A197	A121	A403	A389
A492	S1580	S2097	S5070	S7062	A190	A122	A199	A254	A319	A392	A493	A406
S1590	S2098	S5111	S7063	A192	A201	A393	S5112	A123	A416	A32	A256	A495

A20	A203	A257	A321	A394	A497	S7800	A205	S2100	S1601	S7064	A124	A428
A258	A322	A395	A498	S1603	S2102	S5160	S8001	A208	A126	A206	A26	S5130
A323	A399	A5	S1001	S1604	S2103	S5170	S8020	A212	A127	A207	A260	S2101
A328	A4	A51	S1047	S1605	S2104	S5185	S8066	A24	A128	A209	A261	S1602
A333	A40	A52	S1050	S1620	S2130	S5321	S8067	A243	A13	A210	A262	A125
A336	A400	A53	S1101	S1680	S2135	S5322	S8070	A25	A211	A263	A338	A429
A401	A56	S1102	S1690	S2137	S5323	S8084	A272	A265	A342	A405	A58	A200
A213	A136	S1697	A14	S1104	A140	A146	A142	A335	S8300	S5623	S2230	S1901
S1103	S1693	S2140	S5324	S8085	A276	A214	A266	A344	A408	A6	A438	A45
S2145	S5351	S8150	A278	A215	A267	A346	A409	A61	S1151	S1703	S2149	A457
S5352	S8155	A290	A216	A269	A347	A41	A62	S1152	S1710	S2150	S5400	A48
S8160	A291	A217	A27	A348	A414	A65	S1153	S1720	S2151	S5500	S8170	A134
A306	A218	A271	A349	A415	A66	S1154	S1723	S2152	S5510	S8180	A308	A135
S1725	A149	A219	A279	A35	A418	A67	S1155	S1724	S2155	S5520	S8200	A32
S1851	A15	A22	A28	A353	A42	A68	S1200	S1740	S2160	S5550	S8215	A329
S1852	A150	A220	A280	A354	A423	A69	S1210	S1750	S2199	S5621	S8216	A33
S5090	A151	A222	A281	A357	A424	A7	S1220	S1790	S2220	S5622	S8219	A331
S5602	A152	A223	A283	A358	A425	A70	S1230	A329	A353	A262	A218	A192
S8172	S5095	S5570	S8005									

SSH Shepherd ISD

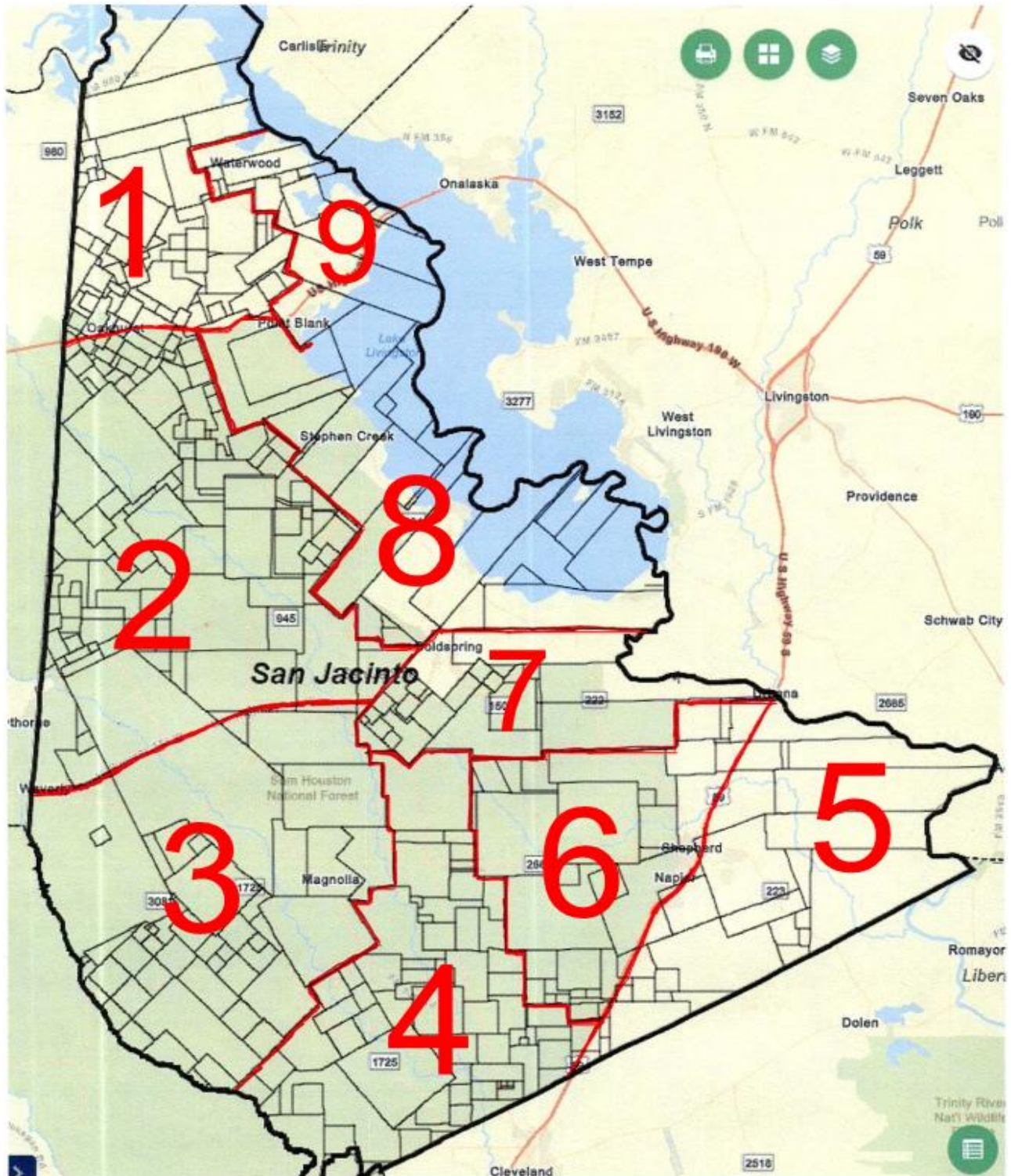
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A89	A92	A98	A113	A114	A133	A137	A138	A144	A145	A162	A164	A165
A166	A167	A168	A169	A170	A171	A172	A177	A181	A189	A200	A208	A212
A243	A272	A276	A278	A290	A291	A306	A308	A331	A339	A341	A355	A356
A362	A369	A378	A386	A404	A407	A410	A411	A412	A427	A430	A432	A433
A434	A439	A440	A443	A444	A450	A454	A461	A462	A464	A465	A477	A479
A480	A494	S1010	S1020	S1030	S1040	S1045	S1190	S1571	S1572	S1670	S1695	S1700
S1702	S1705	S1801	S1802	S1804	S2007	S2010	S5103	S5201	S5202	S5203	S5204	S5205
S5206	S5207	S5208	S5209	S5210	S5211	S5212	S5301	S5410	S5411	S5412	S5413	S5414
S5415	S5416	S5600	S5661	S5662	S5700	S5701	S5901	S6011	S6012	S6070	S7001	S7010

[illegible]

SWI Willis ISD

[illegible]

SJCAD MARKET AREAS
DEFINED BY WORK AREA

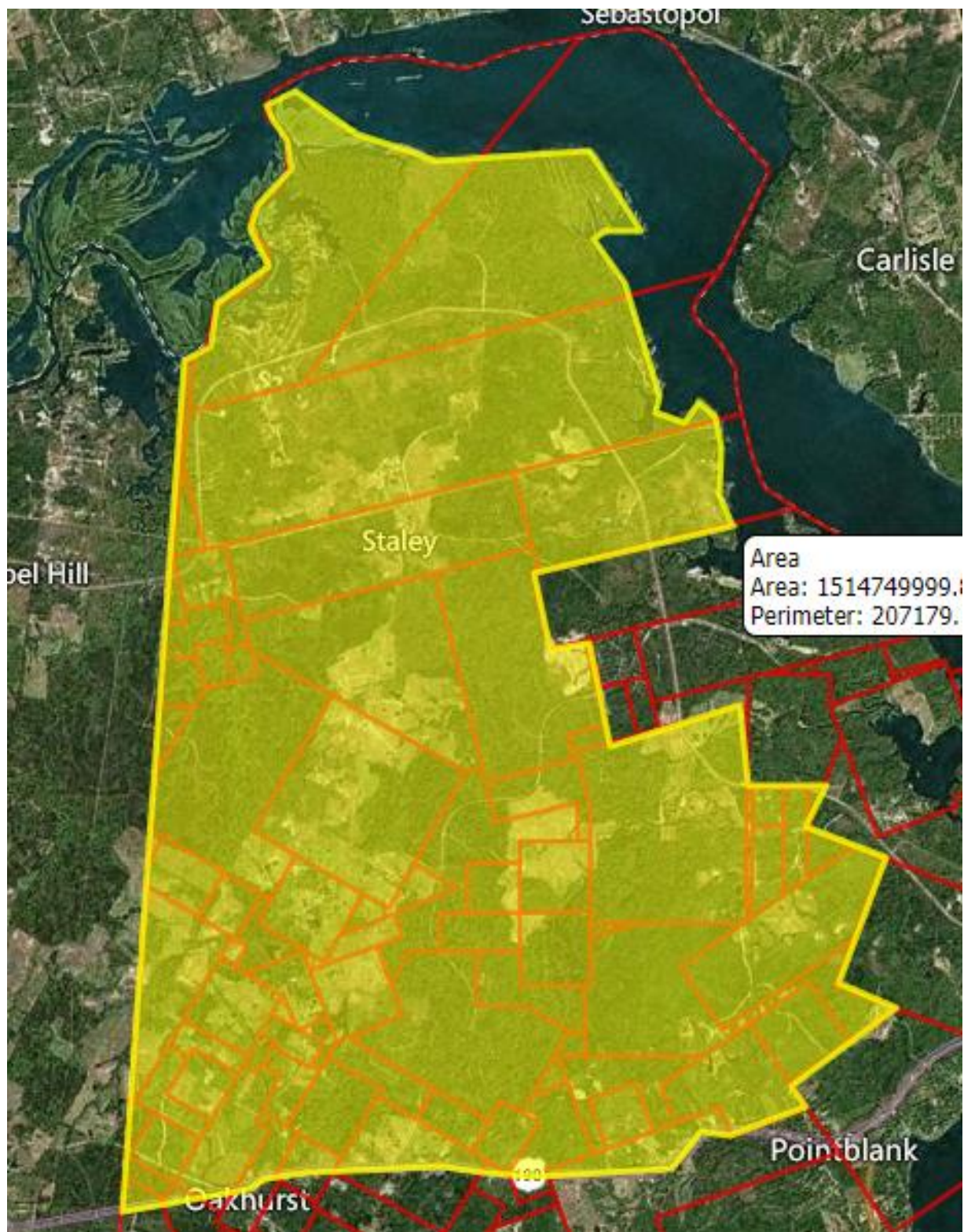




SJCAD SUMMARY STATS OF WORK AREAS

WORK AREA	ABST	SUB	Abst Count	Sub Count	TOTAL	% ABST	% SUB	% TOTAL
1	79	13	1,221	1,069	2,290	53%	47%	7%
2	109	10	1,041	243	1,284	81%	19%	4%
3	49	28	2,312	930	3,242	71%	29%	10%
4	73	18	1,164	1,493	2,657	44%	56%	8%
5	29	40	1,248	4,584	5,832	21%	79%	17%
6	30	35	698	1,536	2,234	31%	69%	7%
7	27	34	792	1,870	2,662	30%	70%	8%
8	18	72	1,322	6,147	7,469	18%	82%	22%
9	19	61	629	5,735	6,364	10%	90%	19%
TOTALS	433	311	10,427	23,607	34,034			
Region 1								
Region 2								
Region 3								
Region 4								

WORK AREA 1



WORK AREA 1 – ABSTRACT LIST

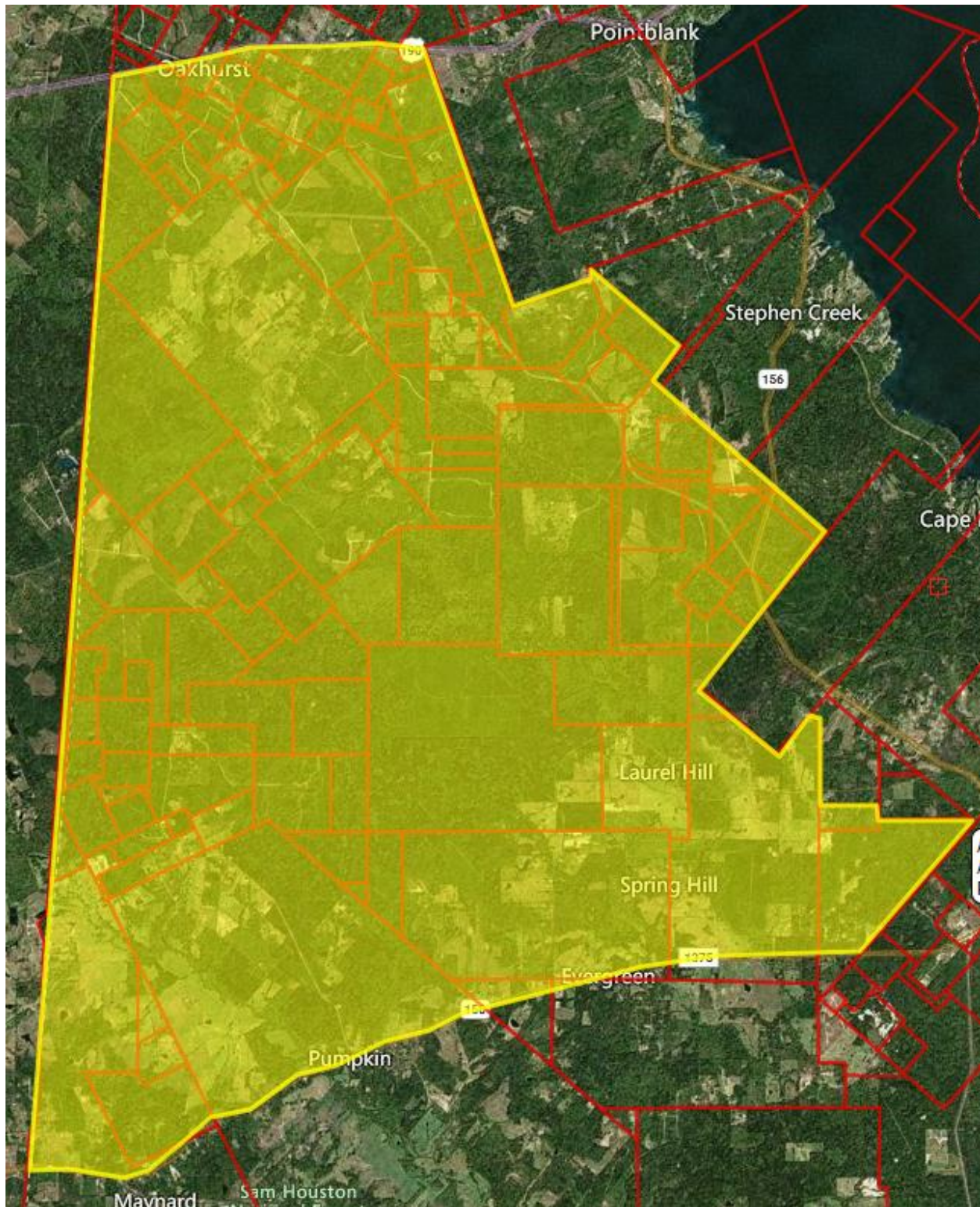
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	PRECENC T	TOTAL # ACCTS		ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	PRECENC T	TOTAL # ACCTS
1	1	A-NW-LAND	7,000	A001 J K Adam	0001	4	22		234	1	A-NW-LAND	10,700	A234 Samuel McClelland	0234	4	14
7	1	A-NW-LAND	8,600	A007 Thomas Jeff Chamberlain	0007	4	84		236	1	A-NW-LAND	12,000	A236 Elijah Middleton	0236	4	15
12	1	A-NW-LAND	7,300	A012 John H Cummins	0012	4	2		252	1	A-NW-LAND	3,000	A252 Benson Resinhover	0252	4	5
13	1	A-NW-LAND	7,800	A013 John Davis	0013	4	16		260	1	A-NW-LAND	12,000	A260 J D H Richardson	0260	4	2
65	1	A-NW-LAND	16,000	A065 Charles E Abbey	0065	4	4		262	1	A-NW-LAND	7,800	A262 Tod Robinson	0262	4	14
66	1	A-NW-LAND	9,200	A066 Charles E Abbey	0066	4	9		263	1	A-NW-LAND	5,800	A263 Benjamin Rigby	0263	4	6
71	1	A-NW-LAND	8,900	A071 Edward Bailey	0071	4	24		265	1	A-NW-LAND	5,600	A265 R Rutherford	0265	4	3
79	1	A-NW-LAND	11,400	A079 Victor Blanchet	0079	4	19		288	1	A-NW-LAND	13,400	A288 H L Smith	0288	4	28
96	1	A-NW-LAND	13,400	A096 A P Davis	0096	4	16		289	1	A-NW-LAND	11,300	A289 J W Smith	0289	4	13
97	1	A-NW-LAND	11,800	A097 Isaac Delaney	0097	4	9		295	1	A-NW-LAND	2,500	A295 Sylvester Foremain	0295	4	3
102	1	A-NE-LAND	10,800	A102 Nancy Dominey	0102	4	14		296	1	A-NW-LAND	8,700	A296 Thomas Toby	0296	4	9
104	1	A-NW-LAND	7,400	A104 David Davis	0104	4	2		299	1	A-NW-LAND	10,700	A299 William S Vance	0299	4	7
108	1	A-NW-LAND	14,200	A108 Lucio Enriquez	0108	4	91		317	1	A-NW-LAND	2,700	A317 John C Wilcox	0317	4	1
115	1	A-NW-LAND	8,400	A115 John Foster	0115	4	46		360	1	A-NW-LAND	2,700	A360 Adam Lewis	0360	4	1
121	1	A-NE-LAND	6,500	A121 John Foster	0121	4	15		364	1	A-NW-LAND	12,000	A364 M M Mills	0364	4	17
122	1	A-NE-LAND	14,300	A122 J Foster	0122	4	66		366	1	A-NW-LAND	10,400	A366 H Theilgood	0366	4	6
123	1	A-NW-LAND	11,700	A123 Albert A Foster	0123	4	29		367	1	A-NW-LAND	4,500	A367 R J Williams	0367	4	2
124	1	A-NW-LAND	11,000	A124 A Foster	0124	4	6		368	1	A-NW-LAND	13,000	A368 Mrs Eliza Wicker	0368	4	19
135	1	A-NW-LAND	10,200	A135 Pleasant Gray	0135	4	20		370	1	A-NW-LAND	11,600	A370 M J Garn	0370	4	11
142	1	A-NW-LAND	11,300	A142 Henry Gowens	0142	4	9		371	1	A-NW-LAND	13,000	A371 M D Anderson	0371	4	70
156	1	A-NW-LAND	12,000	A156 Jessie Hardy	0156	4	48		373	1	A-NW-LAND	4,500	A373 T C Aden	0373	4	2
178	1	A-NW-LAND	7,400	A178 Peter B Irvine	0178	4	3		376	1	A-NW-LAND	8,700	A376 L J Smith	0376	4	1
183	1	A-NW-LAND	11,500	A183 Enoch Jones	0183	4	43		377	1	A-NW-LAND	8,700	A377 B&B & CRR Co	0377	4	4
185	1	A-NW-LAND	9,200	A185 John R Johnson	0185	4	4		380	1	A-NW-LAND	8,200	A380 James King	0380	4	3
186	1			A 186 NO ACCTS			345		390	1	A-NW-LAND	12,000	A390 John C Schofield	0390	4	21
187	1	A-NW-LAND	7,800	A187 Isiah Kerby	0187	4	22		391	1	A-NW-LAND	2,500	A391 F A W Stewart	0391	4	1
188	1	A-NW-LAND	12,000	A188 William J Knigh	0188	4	77		401	1	A-NW-LAND	4,000	A401 Louis Jourdan	0401	4	1
193	1	A-NW-LAND	14,500	A193 Robert Kilgore	0193	4	86		409	1	A-NW-LAND	7,300	A409 Isaac Wilson	0409	4	6
195	1	A-NW-LAND	9,900	A193 Robert Kilgore	0195	4	6		418	1	A-NW-LAND	11,000	A418 Sallie E Gibbs	0418	4	33
197	1	A-NW-LAND	8,000	A197 John L Lynch	0197	4	12		424	1	A-NW-LAND	2,700	A424 W B Clin	0424	4	1
201	1	A-NW-LAND	11,000	A201 John A Lloyd	0201	4	6		425	1	A-NW-LAND	2,700	A425 W B Clin	0425	4	1
207	1	A-NW-LAND	6,500	A207 Edmund Logre	0207	4	2		441	1	A-NW-LAND	7,400	A441 Jacob C Baldwin	0441	4	3
209	1	A-NW-LAND	10,300	A209 R M Loggins	0209	4	8		460	1			A 460 NO ACCTS			
210	1	A-NW-LAND	11,000	A210 James C D Malton	0210	4	10		467	1	A-NW-LAND	9,000	A467 J C Hill	0467	4	2
213	1	A-NW-LAND	8,500	A213 Charles McKinn	0213	4	36		468	1	A-NW-LAND	6,900	A468 Gladys Lear	0468	4	1
214	1	A-NW-LAND	10,400	A214 Edward McGary	0214	4	7		471	1	A-NW-LAND	12,800	A471 O C Wakefield	0471	4	11
227	1	A-NW-LAND	7,300	A227 Albert Molsberger	0227	4	3		472	1	A-NW-LAND	7,300	A472 Ben Whaley	0472	4	1
228	1	A-NW-LAND	2,500	A228 Albert Molsberger	0228	4	1		474	1	A-NW-LAND	12,800	A474 J C Hill	0474	4	2
229	1	A-NW-LAND	2,500	A229 Albert Molsberger	0229	4	1		495	1	A-NW-LAND	6,900	A495 Julius F Frank	0495	4	1
232	1	A-NW-LAND	2,500	A232 A Mays	0232	4	2								TOTAL	1,221

WORK AREA 1 – SUBDIVISION LIST

Subdivision Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1401	1	A-S1401	7,500.00	Carolina Creek Ranchettes #1	0214	1401	LOT	214	10
1402	1	A-S1402	4,800.00	Carolina Creek Ranchettes #2	0214	1402	LOT	214	17
2001	1	A-S2001	2,750.00	Green Acres #1	0121	2001	LOT	121	24
2002	1	A-S2002	2,600.00	Green Acres #2	0183	2002	LOT	183	22
2098	1	A-S2098	11,500.00	One Ninety Acres	0156	2098	LOT	156	10
2412	1	A-NW-LAND	16,000.00	Waterwood - Deer Creek Village #12	0188	2412	RS	188	2
5321	1	F-5321WF SF-5321II	500 or .30	Lakeside Village #1 (Lots 1-208)	0013	5321	WFB WV IL	13	169
5322	1	F-5322WF SF-5322II	500 or .35	Lakeside Village #2 (Lots 209-417)	0013	5322	WFB WV IL	13	175
5323	1	F-5323WF SF-5323II	500 or .15	Lakeside Village #3 (Lots 418-503)	0013	5323	WFB IL	13	68
5324	1	F-5324WF SF-5324II	500 or .25	Lakeside Village #4 (Lots 504-900)	0013	5324	WFB WV IL	13	94
5715	1	A-S5715	20,000.00	Oakwood Village	0007	5715	LT	7	63
7800	1	F-7800WFB SF-7800II	750 or .25	Riverwood Village	0013	7800	WFB LV IL	13	70
8070	1	SFT-S8070	0.40	Tanglewood Forest	0186	8070	LT	186	345
								TOTAL	1,069

TOTAL ACCOUTS 2,290

WORK AREA 2



WORK AREA 2 – ABSTRACT LIST

ABST # Reg	LAND TABL	AVE LAND BA	Abstract	LEAD #	PRECE NC	TOTAL # ACC	
4	2	A-NW-LAN	10,700	A004 David Beers	0004	4	189
8	2	A-SW-LAN	4,100	A008 James B Collard	0008	4	6
15	2	A-SW-LAN	3,300	A015 Vital Flores	0015	3	2
19	2	A-NW-LAN	7,400	A019 T J Golightly	0019	4	7
27	2	A-NW-LAN	9,200	A027 Samuel McCombs	0027	4	25
37	2	A-SW-LAN	16,100	A037 Ruth Y Miller	0037	3	160
43	2	A-NW-LAN	6,600	A043 John Roark	0043	4	7
44	2	A-NW-LAN	10,700	A044 R Roark	0044	4	4
53	2	A-SW-LAN	15,100	A053 John Waugh	0053	1	100
61	2	A-SW-LAN	2,500	A061 Francisco Acoata	0061	3	1
62	2	A-NW-LAN	10,000	A062 A A Aden	0062	4	9
67	2	A-NW-LAN	2,800	A067 Isaac Aldridge	0067	4	2
74	2	A-NE-LAN	8,800	A074 James Berry	0074	4	3
75	2	A-NW-LAN	8,300	A075 James Berry	0075	4	9
77	2	A-NE-LAN	3,500	A077 Thomas Butler	0077	4	2
78	2	A-NW-LAN	2,500	A078 Charles Butler	0078	4	1
90	2	A-NW-LAN	8,800	A090 A M Curry	0090	4	12
94	2	A-NW-LAN	9,500	A094 William Dobbs	0094	4	6
95	2	A-NW-LAN	8,900	A095 A P Davis	0095	4	12
99	2	A-NW-LAN	6,900	A099 Richard Damzey	0099	4	4
100	2	A-NW-LAN	2,500	A100 Richard Damzey	0100	4	1
109	2	A-NW-LAN	5,800	A109 John W Ellisor	0109	3	1
110	2	A-NW-LAN	4,260	A110 Daniel W Ellisor	0110	4	1
116	2	A-SW-LAN	11,000	A116 Hezekiah Farris	0116	3	13
118	2	A-NW-LAN	2,500	A118 Matthew Finch	0118	4	2
125	2	A-NW-LAN	8,800	A125 John M Fish	0125	4	11
126	2	A-NW-LAN	6,500	A126 J M Fish	0126	4	1
140	2	A-NW-LAN	5,800	A140 P Gillion	0140	4	1
146	2	A-SW-LAN	6,800	A146 Wiley Harrison	0146	1	2
149	2	A-NW-LAN	2,500	A149 Matthew Hubert	0149	4	1
150	2	A-NW-LAN	2,500	A150 M S Hoffman	0150	4	3
152	2	A-NW-LAN	9,900	A152 Hanford Hanks	0152	4	7
153	2	A-NW-LAN	8,900	A153 Marshall Holcomb	0153	4	5
154	2	A-NE-LAN	6,300	A154 Marshall Holcomb	0154	4	2
158	2	A-SW-LAN	13,700	A158 David Hollis	0158	3	9
159	2	A-SW-LAN	3,250	A159 David Hollis	0159	3	1
173	2	A-SW-LAN	14,500	A173 William H Hopkins	0173	3	12
175	2	A-SW-LAN	2,600	A175 H&TCRR Co	0175	3	1
176	2	A-NW-LAN	2,500	A176 H&TCRR Co	0176	3	1
192	2	A-NW-LAN	2,700	A192 Jas M Kellett	0192	4	1
203	2	A-NW-LAN	7,400	A203 Charles Langham	0203	4	15
205	2	A-NW-LAN	7,700	A205 Vardaman Lee	0205	4	1
206	2	A-NW-LAN	7,300	A206 Samuel Lindley Jr	0206	4	4
211	2	A-NW-LAN	5,100	A211 James C P Melton	0211	4	6
215	2	A-NW-LAN	5,100	A215 Ralph McGee	0215	3	3
216	2	A-NW-LAN	2,500	A216 William Morris	0216	4	1
217	2	A-NW-LAN	8,300	A217 Francisco Mencha	0217	4	16
222	2	A-NW-LAN	6,500	A222 James K McCary	0222	4	6
223	2	A-NW-LAN	2,800	A223 John S Milliman	0223	3	1
224	2	A-SW-LAN	3,300	A224 John A Mayberry	0224	3	1
225	2	A-NW-LAN	11,100	A225 William McGee	0225	4	21
226	2	A-NW-LAN	2,500	A226 John A Morgan	0226	4	1
231	2	A-NW-LAN	8,600	A231 Ralph McGee	0231	4	7
235	2	A-NW-LAN	2,700	A235 McKinney & William	0235	4	1
237	2	A-SW-LAN	11,300	A237 William Newman	0237	1	27
240	2	A-NW-LAN	2,500	A240 Polk Co School Le	0240	4	1
247	2	A-SW-LAN	12,300	A247 G B Pursley	0247	3	4
248	2	A-NW-LAN	7,900	A248 Mrs C P Parks	0248	4	9
254	2	A-NW-LAN	7,000	A254 Thomas Roberts	0254	4	1

WORK AREA 2 – ABSTRACT LIST - CONTINUED

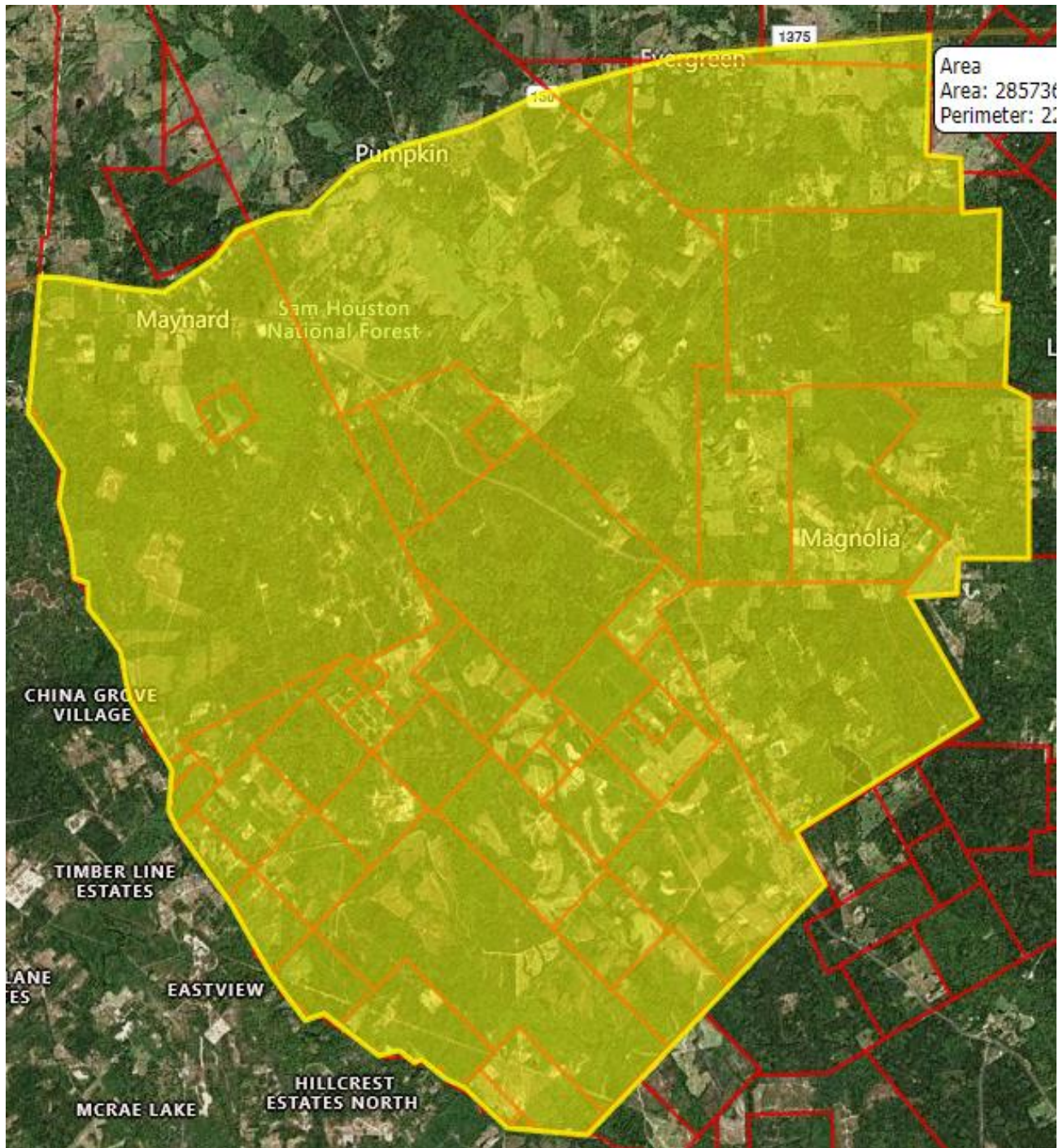
ABST # & Regi	WA	LAND TABLE	AVE LAND BAS	Abstract	LEAD #	PRECEN CT	TOTAL # ACC
258	2	A-SW-LAN	3,300	A258 William Reeves	0258	3	1
261	2	A-NW-LAN	7,100	A261 Robert T Rucker	0261	4	9
266	2	A-NW-LAN	7,000	A266 Miles Stephens	0266	4	5
267	2	A-NW-LAN	4,300	A267 John Stephens	0267	4	10
269	2	A-SW-LAN	16,400	A269 William R Sanders	0269	3	22
279	2	A-NW-LAN	5,600	A279 John C Schofield	0279	4	3
281	2	A-NW-LAN	7,900	A281 Albert F Sprott	0281	4	7
283	2	A-NW-LAN	13,400	A283 Zelpha Sears	0283	4	16
284	2	A-NW-LAN	6,900	A284 A W Slawson	0284	4	6
285	2	A-SW-LAN	14,200	A285 Jacob M Sheppard	0285	3	18
286	2	A-SW-LAN	10,600	A286 Jacob M Sheppard	0286	3	5
287	2	A-NW-LAN	7,400	A287 Jonathan Stanley	0287	4	3
297	2	A-NW-LAN	2,500	A297 Daniel Underhill	0297	4	2
302	2			A 302 NO ACCTS			
303	2			A 303 NO ACCTS			
311	2	A-NW-LAN	8,700	A311 William H White	0311	4	11
315	2	A-NW-LAN	12,200	A315 James C Ward	0315	4	14
316	2	A-NW-LAN	6,600	A316 James C Ward	0316	4	8
318	2	A-NW-LAN	10,300	A318 William B Williams	0318	4	12
319	2	A-SW-LAN	3,500	A319 Jacob A Ward	0319	3	1
320	2			A 320 NO ACCTS			
322	2	A-NW-LAN	4,600	A322 Wilburn Williams	0322	4	4
329	2	A-NW-LAN	2,500	A329 Adam Yercan	0329	3	1
333	2	A-NW-LAN	10,900	A333 W J Clark	0333	4	13
336	2	A-NW-LAN	8,000	A336 I&GNRR Co	0336	4	15
337	2			A 337 NO ACCTS			
338	2	A-NW-LAN	3,900	A338 I&GNRR Co	0338	4	1
342	2	A-SE-LAN	3,100	A342 I&GNRR Co	0342	1	1
344	2	A-NW-LAN	5,900	A344 I&GNRR Co	0344	4	5
346	2	A-NW-LAN	2,500	A346 I&GNRR Co	0346	4	1
348	2	A-NW-LAN	4,900	A348 I&GNRR Co	0348	4	3
349	2	A-NW-LAN	5,800	A349 I&GNRR Co	0349	4	4
351	2			A 351 NO ACCTS			
358	2	A-NW-LAN	2,500	A358 I&GNRR Co	0358	4	2
372	2	A-SW-LAN	14,100	A372 T Calburn	0372	3	3
375	2	A-SW-LAN	3,300	A375 J C Henley	0375	3	1
384	2	A-NW-LAN	2,500	A384 Mrs Linda Saunderson	0384	4	1
392	2	A-SW-LAN	3,500	A392 I&GNRR Co	0392	3	2
394	2	A-NW-LAN	8,500	A394 O B Carter	0394	4	10
395	2	A-NW-LAN	10,800	A395 J C Cleveland	0395	4	8
400	2	A-NW-LAN	10,900	A400 R L Hilburn	0400	4	9
405	2	A-NW-LAN	9,900	A405 M D Ellison	0405	4	4
414	2	A-SW-LAN	2,600	A414 Forty Lumber Co	0414	3	1
415	2	A-NW-LAN	9,800	A415 W B Clint	0415	4	2
426	2	A-SW-LAN	8,400	A426 E F Gruistead	0426	3	1
437	2	A-NW-LAN	4,300	A437 W H Thaxton	0437	3	3
448	2	A-NW-LAN	8,800	A448 R T Thomas	0448	4	9
449	2	A-SW-LAN	10,600	A449 T A Millkien	0449	3	2
485	2	A-NW-LAN	2,500	A485 P H Strauss Jr	0485	4	1
486	2	A-SW-LAN	2,500	A486 Morris K Womack	0486	4	2
487	2	A-NW-LAN	2,500	A487 Morris K Womack	0487	4	1
488	2	A-NW-LAN	2,500	A488 Morris K Womack	0488	4	2
489	2	A-NW-LAN	11,300	A489 Morris K Womack	0489	4	8
490	2	A-NW-LAN	8,800	A490 Morris K Womack	0490	4	2
491	2	A-NW-LAN	10,100	A491 Morris K Womack	0491	4	3
						TOTAL	1,041

WORK AREA 2 – SUBDIVISION LIST

Subdivisi on Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
2030	2	SFT-S2030	0.35	Hickory Hills	0009	2030	LOT	9	10
2036	2	A-S2036	15,000.00	Hickory Oaks Estates	0014	2036	LOT	14	42
5050	2	A-S5050	3,000.00	Hunter's Hill	0152	5050	LT	152	36
5095	2	SF-5095	1.05	Jackson Acres	0053	5095	LT	53	8
5111	2	A-S5111	6,000.00	Lake Livingston Acres #1	0237	5111	LT	237	70
5112	2	A-S511	8,200.00	Lake Livingston Acres #2	0237	5112	LT	237	9
5650	2	A-S5650	15,000.00	Oak Creek	0247	5650	LT	247	33
5710	2	LT-S5710	1,000.00	Oakhurst	0193	5710	LT	193	15
5860	2	A-S5860	6,000.00	Palmetto Lake	0095	5860	LT	95	10
6093	2	A-S6093	4,000.00	Prescott Estates	0018	6093	LT	18	10
								TOTAL	243

TOTAL ACCOUTS 1,284

WORK AREA 3



WORK AREA 3 – ABSTRACT LIST

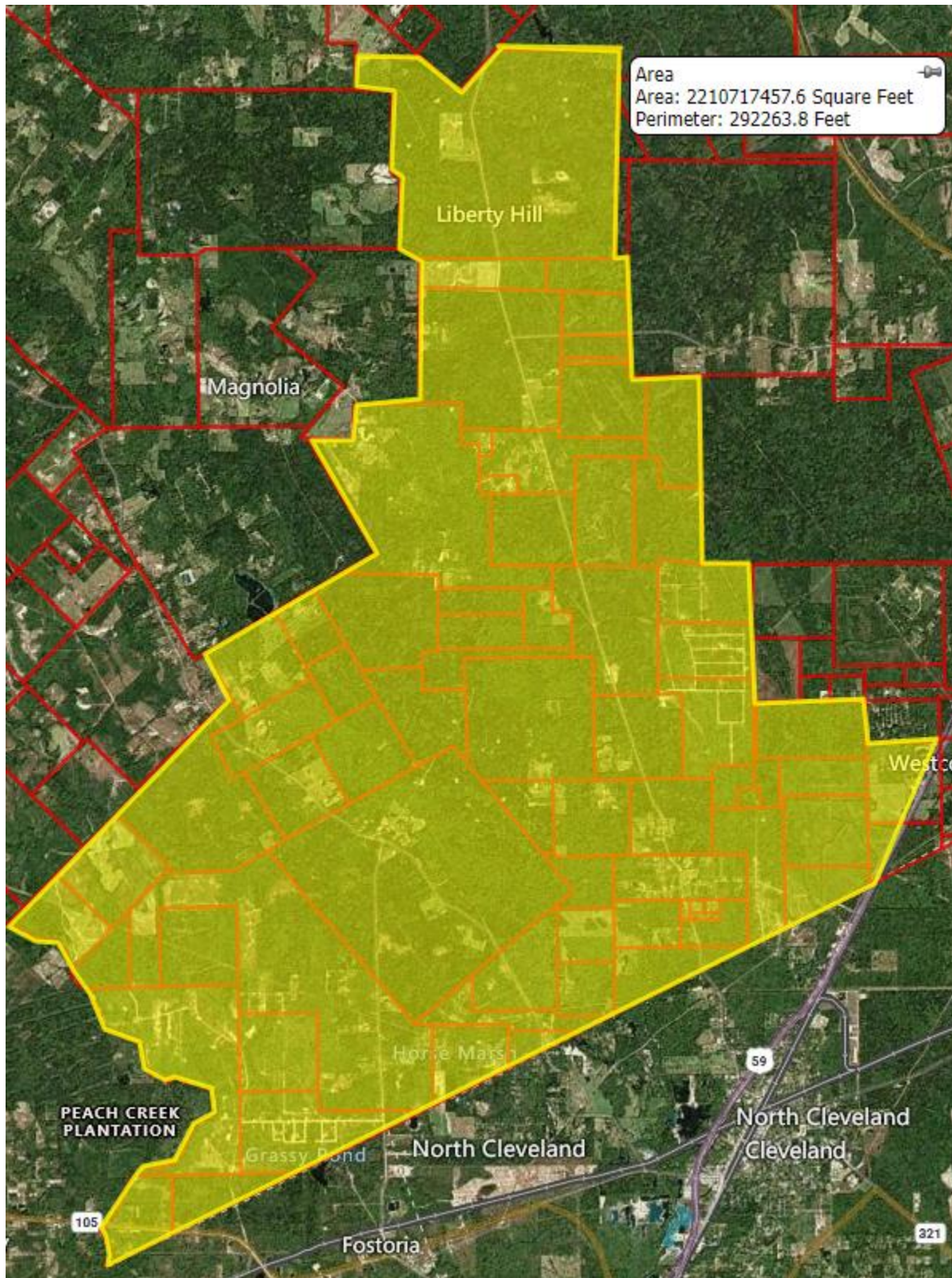
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	PRECENCT	TOTAL # ACCTS
3	3	A-SW-LAND	16,200	A003 Berry Beasley	0003	3	168
6	3	A-SW-LAND	12,900	A006 William Busby	0006	3	66
14	3	A-SW-LAND	15,700	A014 Vital Flores	0014	3	728
18	3	A-SW-LAND	16,000	A018 Jose Maria De La	0018	3	585
40	3	A-SW-LAND	12,600	A040 James Rankin Jr	0040	3	34
48	3	A-SW-LAND	16,200	A048 Edward Russel	0048	4	195
55	3	A 55 NO ACCTS					
72	3	A-SW-LAND	12,900	A072 Clark Beach	0072	3	2
80	3	A-SW-LAND	8,700	A080 John Bricker	0080	3	2
85	3	A-SW-LAND	14,700	A085 John Cherry	0085	3	9
87	3	A-SW-LAND	6,800	A087 Martin P Clark	0087	3	4
111	3	A-SW-LAND	4,500	A111 John Early	0111	3	2
129	3	A-SW-LAND	16,600	A129 Samuel Folger	0129	3	37
130	3	A-SW-LAND	14,500	A130 Ezekiel Foster	0130	3	6
139	3	A-SW-LAND	12,900	A139 Sarah Goodnow	0139	3	13
148	3	A-SW-LAND	3,800	A148 Gowan Harris	0148	3	4
160	3	A-SW-LAND	17,400	A160 James Harris	0160	3	19
161	3	A-SW-LAND	2,500	A161 James Hur	0161	3	1
184	3	A-SW-LAND	12,900	A184 Terrell J Jackson	0184	3	34
198	3	A-SW-LAND	19,200	A198 R O Lusk	0198	3	96
218	3	A-SW-LAND	18,700	A218 Archibald McNel	0218	3	45
246	3	A-SW-LAND	2,600	A246 R E Pebbles	0246	3	1
249	3	A-SW-LAND	16,700	A249 Daniel Quinby	0249	3	30
251	3	A-SW-LAND	15,600	A251 Pleasant B Riggs	0251	3	16
255	3	A-SW-LAND	16,700	A255 Francis Reimer	0255	3	26
270	3	A 270 NO ACCTS					
274	3	A-SW-LAND	16,600	A274 Orson Shaw	0274	3	38
300	3	A-SW-LAND	14,000	A300 Thomas Webb	0300	3	10
314	3	A-SW-LAND	12,700	A314 Mrs Evelin Wood	0314	3	22
324	3	A-SW-LAND	2,600	A324 Washington Co R	0324	3	1
325	3	A-SW-LAND	2,800	A325 Washington Co R	0325	3	1
326	3	A-SW-LAND	2,800	A326 Washington Co R	0326	3	1
327	3	A-SW-LAND	15,300	A327 Washington Co R	0327	3	38
332	3	A-SW-LAND	12,500	A332 Henry Chatman	0332	3	3
334	3	A-SW-LAND	20,200	A334 L Ferguson	0334	3	15
343	3	A 343 NO ACCTS					
352	3	A-SW-LAND	9,400	A352 Griffin Thornton	0352	3	2
353	3	A-SW-LAND	7,400	A353 Col Canutillo Dite	0353	3	4
403	3	A-SW-LAND	15,700	A403 J H Bloodworth	0403	3	14
406	3	A-SW-LAND	5,500	A406 L A Moody	0406	3	2
416	3	A-SW-LAND	5,100	A416 E J Dunnam	0416	3	1
420	3	A-SW-LAND	11,400	A420 Samuel W Lamot	0420	3	1
428	3	A-SW-LAND	15,100	A428 Henry M Scott	0428	3	10
429	3	A-SW-LAND	5,500	A429 Henry M Scott	0429	3	4
431	3	A-SW-LAND	2,500	A431 Peter D Hauser	0431	3	1
438	3	A-SW-LAND	3,200	A438 W H Thaxton	0438	3	1
451	3	A-SW-LAND	3,000	A451 David Stewart	0451	3	1
452	3	A-SW-LAND	7,000	A452 Evelin Woodford	0452	3	4
457	3	A-SW-LAND	18,200	A457 G W Turner	0457	3	15
						TOTAL	2,312

WORK AREA 3 – SUBDIVISION LIST

Subdivision Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1650	3	A-S1650	3,000.00	Conroe Hills North #1	0327	1650	LOT	327	18
1651	3	A-S1651	3,000.00	Conroe Hills North #2	0327	1651	LOT	327	6
1690	3	A-S1690	6,000.00	Creekwood	0048	1690	LOT	48	55
1725	3	A-S1725	15,000.00	Ethel Stillwell	0429	1725	LOT	429	10
1740	3	A-S1740	2,160.00	Evergreen Forest	0014	1740	LOT	14	58
1750	3	A-S1750	3,300.00	Evergreen Heights	0003	1750	LOT	3	8
2081	3	A-S2081	11,500.00	Hillcreek #1	0300	2081	LOT	300	7
2082	3	A-S2082	25,000.00	Hillcreek #2	0300	2082	LOT	300	8
2083	3	A-S2083	11,500.00	Hillcreek #3	0300	2083	LOT	300	6
2084	3	A-S2084	10,000.00	Hillcreek #4	0300	2084	LOT	300	14
2085	3	A-S2085	10,000.00	Hillcreek #5	0300	2085	LOT	300	57
5090	3	A-S5090	3,000.00	J&J Estates	0198	5090	LT	198	16
5170	3	A-S5170	2,570.00	Lake Magnolia	0014	5170	LT	14	30
5500	3	A-S5500	1,500.00	Magnolia Forest	0006	5500	LT	6	13
5520	3	A-S5520	20,000.00	Mill Creek Addition	0014	5520	LT	14	104
5550	3	A-GSA1625	9,000.00	Misty Creek	0014	5550	LT	14	8
5682	3	LT-S5682	2,570.00	Oakridge #2	0018	5682	LT	18	27
6005	3	A-S6005	5,000.00	Peach Creek Ranch	0327	6005	LT	327	22
6095	3	A-S6095	25,000.00	Quail Creek	0003	6095	LT	3	131
7020	3	A-S7020	4,000.00	River Creek #1	0006	7020	LT	6	54
7022	3	A-S7022	5,000.00	River Creek #2	0006	7022	LT	6	16
8001	3	A-S8001	15,000.00	Robin Creek	0003	8001	LT	3	93
8005	3	A-SW-LANC	20,000.00	Robinson Acres	0018	8005	LT	18	7
8030	3	A-S8030	25,000.00	Sandy Creek #1&2	0334	8030	LT	334	77
8066	3	SF-8066IL	0.25	Tall Timbers	0048	8066	IL	48	30
8080	3	A-S8080	3,000.00	Thomas Creek	0048	8080	LT	48	11
UnRec	3			Evergreen Estates	0003			A-3	33
UnRec	3			Oak Knoll	0198			A-198	11
								TOTAL	930

TOTAL ACCOUTS 3,242

WORK AREA 4



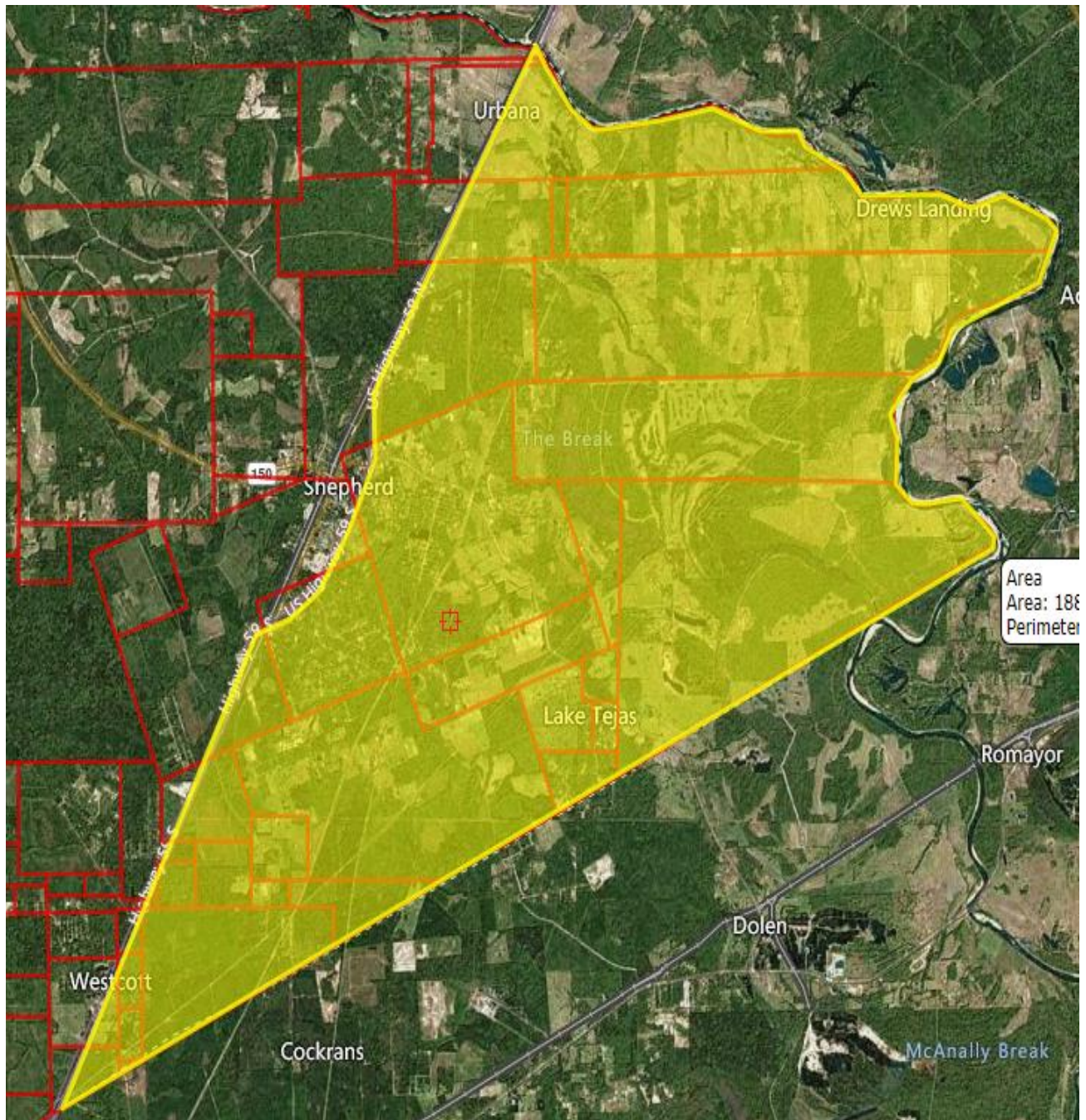
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	PRECENT	TOTAL # ACCTS		ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	PRECENT	TOTAL # ACCTS
45	4	A-SW-LANI	15,500	A045 James W Robins	0045	3	57		253	4	A-SW-LAND	14,200	A253 Reddin Roberts	0253	3	14
63	4	A-SW-LANI	5,900	A063 E J Arnold	0063	3	3		255	4	A-SW-LAND	16,600	A255 Francis Reimer	0255	3	26
64	4	A-SW-LANI	3,750	A064 Samuel Arnold	0064	3	1		256	4	A-SW-LAND	17,900	A256 John B Richardson	0256	3	1
69	4	A-SW-LANI	16,100	A069 David M Bullock	0069	1	25		257	4	A-SW-LAND	16,300	A257 W L Rhoton	0257	3	7
73	4	A-SW-LANI	16,400	A073 Kendalis Bryan	0073	1	37		259	4	A-SW-LAND	17,400	A259 Mary S Rucke	0259	3	61
76	4	A-SW-LANI	3,500	A076 James Booth	0076	1	1		264	4	A-SW-LAND	7,900	A264 William Roberts	0264	3	1
82	4	A-SW-LANI	12,800	A082 BBB & CRR Co	0082	1	5		277	4	A-SW-LAND	14,200	A277 B B Sturges	0277	3	18
86	4	A-SE-LAND	13,200	A086 Robert Corn	0086	1	8		292	4	A-SW-LAND	14,100	A292 George Taylor	0292	1	32
93	4	A-SW-LANI	14,000	A093 William Dobie	0093	3	24		304	4	A-SW-LAND	11,300	A304 Peter Whitaker	0304	3	53
103	4	A-SW-LANI	2,500	A103 J Dodge	0103	3	3		313	4	A-SW-LAND	11,700	A313 Robert Wilkins	0313	3	18
105	4	A-SW-LANI	3,360	A105 Thomas Devins	0105	3	1		323	4	A-SW-LAND	3,500	A323 William Ranson	0323	3	1
119	4	A-SW-LANI	4,700	A119 Joseph G Furgeson	0119	3	2		335	4	A-SW-LAND	5,500	A335 I&GNRR Co	0335	1	1
127	4	A-SW-LANI	3,400	A127 Simon Frazier	0127	3	1		345	4	A-SW-LAND	21,500	A345 I&GNRR Co	0345	1	2
128	4	A-SW-LANI	5,500	A128 Henry J Finn	0128	3	3		350	4	A-SW-LAND	18,900	A350 I&GNRR Co	0350	3	55
136	4	A-SW-LANI	16,800	A136 William R Goode	0136	3	88		362	4	A-SE-LAND	9,000	A362 Wilson & Jefferson	0362	1	6
137	4	A-SE-LAND	15,500	A137 Louis A Gosse	0137	1	27		365	4	A-SW-LAND	3,300	A365 Thomas Westbrook	0365	1	1
138	4	A-SE-LAND	3,000	A138 William Golding	0138	2	1		374	4	A-SW-LAND	14,600	A374 L R Pearson	0374	3	1
141	4	A-SW-LANI	7,600	A141 Frederick Gibenra	0141	1	7		386	4	A-SW-LAND	14,500	A386 W A Roark	0386	1	13
157	4	A-SW-LANI	10,500	A157 Kelly Holiday	0157	3	6		388	4	A 388 NO ACCTS					
163	4	A-SW-LANI	2,600	A163 H&TCRR Co	0163	1	1		389	4	A-SW-LAND	14,100	A389 R G Hamlet	0389	3	8
164	4	A-SE-LAND	18,200	A164 H&TCRR Co	0164	1	109		407	4	A-SW-LAND	2,500	A407 William West	0407	1	1
165	4	A-SE-LAND	3,000	A165 H&TCRR Co	0165	1	1		411	4	A-SE-LAND	11,100	A411 M L Long	0411	1	4
169	4	A-SE-LAND	3,000	A169 H&TCRR Co	0169	1	1		430	4	A-SE-LAND	18,900	A430 George D Biggs	0430	1	11
170	4	A-SE-LAND	3,000	A170 H&TCRR Co	0170	2	1		432	4	A-SW-LAND	13,100	A432 Annie T Lomax	0432	1	14
171	4	A-SE-LAND	17,400	A171 H&TCRR Co	0171	1	3		434	4	A-SE-LAND	1,700	A434 T L Roark	0434	1	4
172	4	A-SE-LAND	3,000	A172 H&TCRR Co	0172	1	1		439	4	A-SE-LAND	15,400	A439 W H Thaxton	0439	1	5
174	4	A-SW-LANI	21,100	A174 H&TCRR Co	0174	3	3		440	4	A-SE-LAND	3,000	A440 Charles D Wheatcr	0440	1	1
196	4	A-SW-LANI	14,900	A196 Samuel Lusk	0196	3	167		442	4	A-SW-LAND	3,400	A442 Thomas S Foster	0442	1	

WORK AREA 4 – SUBDIVISION LIST

Subdivisi on Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1190	4	A-S1190	15,000.00	Campbell Acres	0164	1190	LOT	164	54
1660	4	A-S1660	23,500.00	Cory Morehead No. 8	0196	1660	LOT	196	8
1705	4	A-S1705	15,000.00	East Fork Properties	0164	1705	LOT	164	29
1851	4	A-S1851	3,000.00	Forest Acres #1	0196	1851	LOT	196	18
1852	4	A-S1852	3,000.00	Forest Acres #2	0196	1851	LOT	196	15
2007	4	A-S2007	18,500.00	Green Tree Estates	0430	2007	LOT	430	89
5602	4	A-S5602	20,000.00	North Fostoria	0196	5602	LT	196	24
5661	4	A-S5661	18,000.00	Oak Forest Ranchettes #1	0171	5661	LT	171	127
5662	4	A-S5662	11,000.00	Oak Forest Ranchettes #2	0171	5662	LT	171	121
5990	4	A-S5990	13,500.00	Peach Creek Estates #1	0230	5990	LT	230	61
6001	4	A-S6001	3,100.00	Peach Creek Valley	0245	6001	LT	245	25
6002	4	A-S6002	8,000.00	Peach Creek Annex	0245	6002	LT	245	29
7030	4	A-S7030	15,000.00	River Creek Village	0442	7030	LT	442	106
8115	4	A-S8115	12,500.00	Trails End #1	0253	8115	LT	253	199
8118	4	A-S8118	12,500.00	Trails End #2	0389	8118	LT	389	497
8130	4	A-S8130	4,500.00	Tram Acres	0196	8130	LT	196	8
8131	4	A-S8131	15,000.00	southwind #1	0362	8131	LT	362	39
8132	4	A-S8132	12,000.00	Southwind #2	0362	8132	LT	362	44
								TOTAL	1,493

TOTAL ACCOUTS 2,657

WORK AREA 5



WORK AREA 5 – ABSTRACT LIST

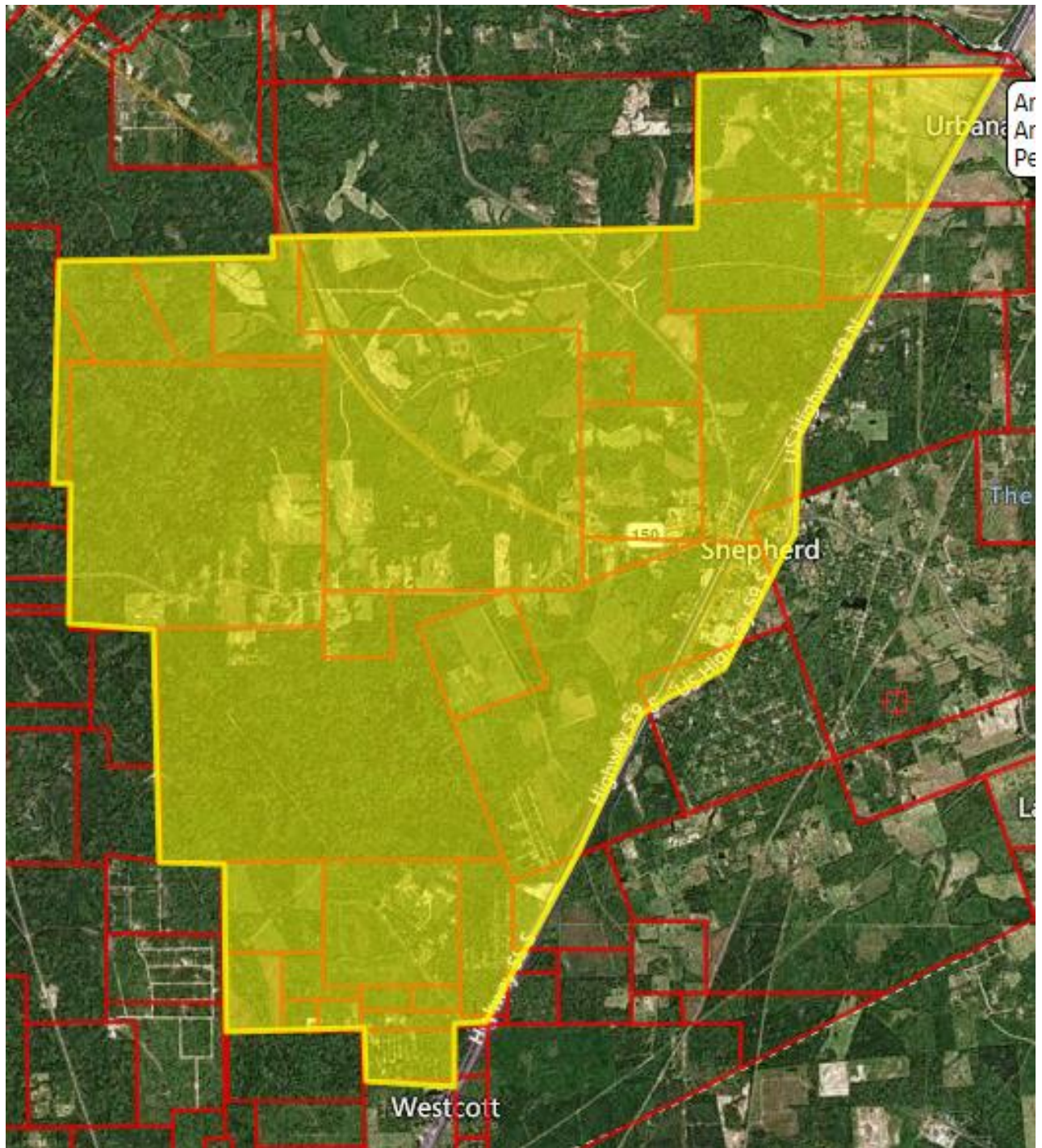
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	TOTAL # ACCTS
20	5	A-SE-LAND	16,200	A020 William Hardin	0020	157
24	5	A-SE-LAND	16,000	A024 William M Logan	0024	89
33	5	A-SE-LAND	14,000	A033 Jose Dolores Martinez	0033	33
34	5	A-SE-LAND	13,500	A034 Jose Dolores Martinez	0034	11
46	5	A-SE-LAND	8,200	A046 Ashley B Rosell	0046	24
47	5	A-SE-LAND	15,000	A047 Joaquin Rumayor	0047	37
49	5	A-SE-LAND	17,700	A049 John T Simpson	0049	43
50	5	A-SE-LAND	17,700	A050 Christian Smith	0050	302
57	5	A-SE-LAND	9,900	A057 H Whites	0057	32
84	5	A-SE-LAND	20,700	A084 Solomon Cole	0084	56
89	5	A-SE-LAND	11,700	A089 Andrew J Cannon	0089	4
92	5	A-SE-LAND	7,200	A092 Daniel Dunahoe	0092	3
144	5	A-SE-LAND	13,300	A144 William Hays	0144	192
162	5	A-SE-LAND	12,100	A162 Franklin Hardin	0162	22
167	5	A-SE-LAND	17,400	A167 H&TCRR Co	0167	85
189	5	A-SE-LAND	15,200	A189 David G Kincaid	0189	66
212	5	A-SE-LAND	3,000	A212 M E Menard	0212	2
272	5	A-SE-LAND	8,500	A272 Emily Sanderson	0272	2
290	5	A-SE-LAND	9,300	A290 Cyrus W Thompson	0290	6
291	5	A-SE-LAND	10,500	A291 S O Thompson	0291	8
306	5	A-SE-LAND	3,200	A306 Oliver H William	0306	2
308	5	A-SE-LAND	13,300	A308 R W Wilbourn	0308	43
331	5	A-SE-LAND	14,500	A331 Sarah Booth	0331	12
339	5	A-SE-LAND	4,600	A339 I&GNRR Co	0339	3
341	5	A-SE-LAND	6,000	A341 I&GNRR Co	0341	2
355	5	A-SE-LAND	12,800	A355 I&GNRR Co	0355	9
356	5	A-SE-LAND	3,300	A356 I&GNRR Co	0356	1
369	5	A-SE-LAND	17,250	A369 Wilson & Jefferson	0369	2
422	5	A 422 NO ACCTS				
					TOTAL	1,248

WORK AREA 5 – SUBDIVISION LIST

Subdivision Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1010	5	A-S1010	5,200.00	Ballas 458	0442	1010	LOT	442	50
1011	5	A-S1011	24,500.00	Arbor Farms	0189	1011	LOT	189	7
1045	5	SFT-S1045	0.55	Bitter Creek	0144	1045	LOT	144	22
1571	5	A-S1571	4,700.00	Cherry Creek #1(Lots 1-150)	0084	1571	LOT	84	99
1572	5	A-S1572	16,000.00	Cherry Creek #2 (Lots 151-end)	0084	1572	LOT	84	268
1801	5	SFT-S1801	0.12	Flowing Wells #1	0049	1801	LRF	49	184
1802	5	SFT-S1802	0.25	Flowing Wells #2	0024	1802	LRF	24	43
1804	5	SFT-S1804	0.25	Flowing Wells #4	0049	1804	LRF	49	28
5201	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5201	LT	50	186
5202	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5202	LT	50	71
5203	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5203	LT	50	36
5204	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5204	LT	50	226
5205	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5205	LT	50	302
5206	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5206	LT	50	109
5207	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5207	LT	50	224
5208	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5208	LT	50	336
5209	5	-S5201 LT-S5201	5,500.00	Lake Run-A-Muck	0050	5209	LT	50	266
5210	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5210	LT	50	226
5211	5	LT-S5201	5,500.00	Lake Run-A-Muck	0050	5211	LT	50	11
5212	5	-S5201 LT-S5201	5,500.00	Lake Run-A-Muck	0050	5212	LT	50	412
5301	5	A-S5301	2,000.00	Lake Tejas	0340	5301	LT	340	130
5410	5	SF-541X	0.12	Lake Water Wheel Airstrip	0047	5410	LT	47	20
5411	5	SF-541X	0.12	Lake Water Wheel Estates #1	0047	5411	LT	47	67
5412	5	SF-541X	0.12	Lake Water Wheel Estates #2	0047	5412	LT	47	51
5413	5	SF-541X	0.12	Lake Water Wheel Estates #3	0047	5413	LT	47	74
5414	5	SF-541X	0.12	Lake Water Wheel Estates #4	0047	5414	LT	47	117
5415	5	SF-541X	0.12	Lake Water Wheel Estates #5	0047	5415	LT	47	89
5416	5	SF-541X	0.12	Lake Water Wheel Estates #6	0047	5416	LT	47	130
7001	5	A-S7001	10,000.00	Ragsdale Springs	0084	7001	LT	84	69
8011	5	A-S8011	15,000.00	Rolling Hills #1	0084	8011	LT	84	63
8012	5	A-S8012	15,000.00	Rolling Hills #2	0084	8012	LT	84	86
8013	5	A-S8013	13,500.00	Rolling Hills #3	0084	8013	LT	84	19
8014	5	A-S8014	13,500.00	Rolling Hills #4	0084	8014	CO LT	84	15
8055	5	SF-8055	0.12	Shepherd Woods	0046	8055	LT	46	40
8069	5	A-GSA400	4,000.00	Sugar Creek	0084	8069	LT	84	10
8075	5	A-S8075	7,560.00	The Wilderness #1&2	0024	8075	LT	24	42
8078	5	A-S8078	15,500.00	Thomas-Castleberry	0024	8078	LT	24	27
8175	5	A-S8175	8,000.00	Wildwood Estates	0024	8175	LT	24	78
8185	5	A-S8185	7,500.00	Winding Creek	0033	8185	LT	33	92
8221	5	SF-8221	1.25	Woodland Lakes #1 & 2	0084	8221	LT	84	259
								TOTAL	4,584

TOTAL ACCOUNTS 5,832

WORK AREA 6



WORK AREA 6 – ABSTRACT LIST

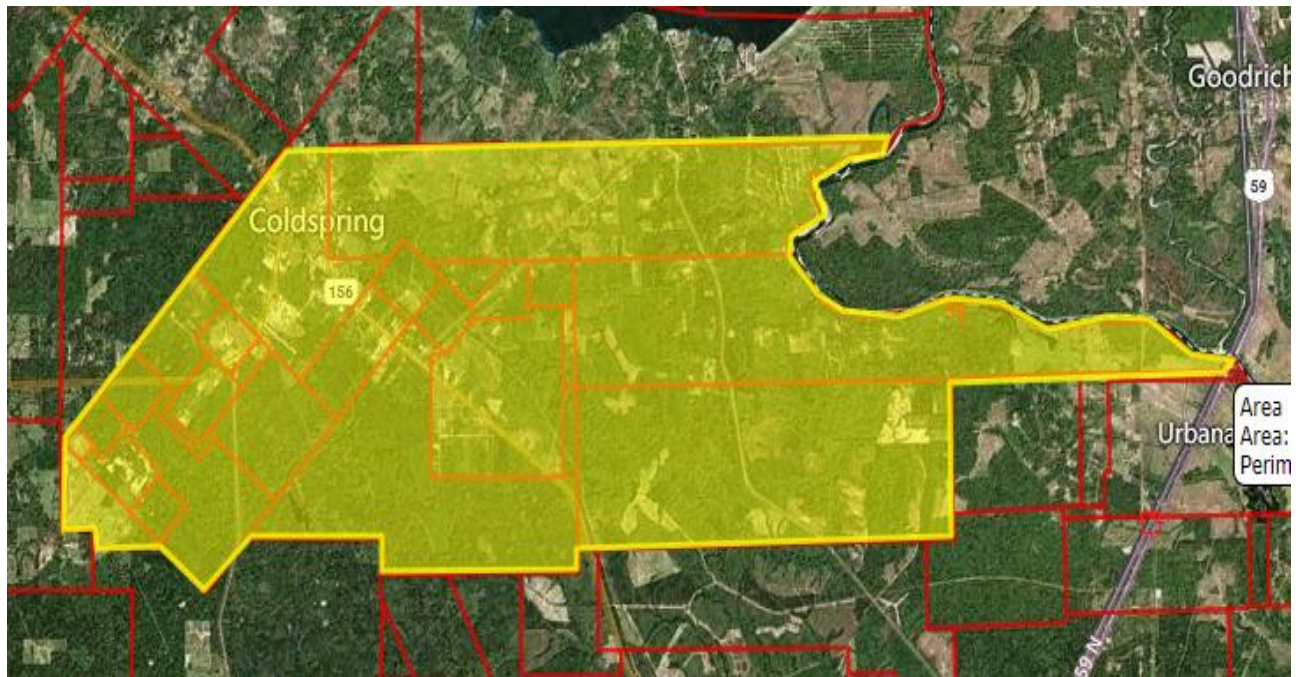
ABST # & Region Color ▾	WA ▾	LAND TABLES ▾	AVE LAND BASE ▾	Abstract ▾	LEAD # ▾	TOTAL # ACCTS ▾
25	6	A-SE-LAND	17,200	A025 William M Logan	0025	23
59	6	A-SE-LAND	14,700	A059 H A Alsborg	0059	14
98	6	A-SE-LAND	10,800	A098 John Davis	0098	14
113	6	A-SE-LAND	15,600	A113 Henry W Farley	0113	117
114	6	A-SE-LAND	13,400	A114 John Faulk	0114	103
133	6	A-SE-LAND	18,700	A133 Uriah Gibson	0133	240
145	6	A-SE-LAND	19,300	A145 William Hardin	0145	57
155	6	A-SE-LAND	3,000	A155 Merritt Hutchins	0155	1
166	6	A-SE-LAND	2,875	A166 H&TCRR Co	0166	1
168	6	A-SE-LAND	9,200	A168 H&TCRR Co	0168	11
177	6	A-SE-LAND	11,500	A177 Jesse B Irvine	0177	3
181	6	A-SE-LAND	4,600	A181 Hugh B Johnston	0181	1
200	6	A-SE-LAND	8,800	A200 Samuel S Lanier	0200	5
219	6	A-SE-LAND	5,100	A219 John McDonald	0219	6
276	6	A-SE-LAND	3,000	A276 J A Schnell	0276	1
278	6	A-SE-LAND	7,700	A278 Anthony B Shelby	0278	3
340	6	A 340 NO ACCTS				
378	6	A-SE-LAND	9,200	A378 Jerusha Hardin	0378	20
379	6	A 379 NO ACCTS				
404	6	A-SE-LAND	17,700	A404 Robert W L Boote	0404	41
410	6	A-SE-LAND	17,200	A410 Mack Terry	0410	11
412	6	A-SE-LAND	5,900	A412 R C Miller	0412	1
427	6	A-SE-LAND	17,000	A427 Milton Hines	0427	7
433	6	A-SE-LAND	15,200	A433 Henry Pace	0433	5
450	6	A-SE-LAND	9,300	A450 John Hall & Nick Jac	0450	3
461	6	A-SE-LAND	10,400	A461 Mrs Annie J Smith	0461	2
462	6	A-SE-LAND	9,980	A462 J T Dodson	0462	2
464	6	A-SE-LAND	6,700	A464 J A Guinn	0464	2
465	6	A-SE-LAND	7,700	A465 H B Whitmire	0465	4
483	6	A 483 NO ACCTS				
					TOTAL	698

WORK AREA 6 – SUBDIVISION LIST

Subdivision Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1020	6	SFT-S1020	0.55	Beeson	0133	1020	LOT	133	16
1030	6	SFT-S1030	0.10	Betsy Johnson	0133	1030	LOT	133	19
1040	6	SFT-S1040	0.10	Big Creek	0145	1040	LOT	145	3
1655	6	A-SE-LAND	20,000.00	Constitution Heights	0133	1655	RS	133	5
1670	6	A-S1670	6,000.00	Cozy Forest	0113	1670	LOT	113	45
1695	6	A-S1695	9,100.00	Diamond Bar	0145	1695	LOT	145	4
1700	6	A-S1700	0.30	Dixon #1	0133	1700	LOT	133	101
1702	6	A-S1702	0.30	Dixon #2	0133	1702	LOT	133	11
2010	6	SFT-S2010	0.35	Griffin Addition	0050	2010	LOT	50	18
5103	6	A-S5103	6,000.00	JB Thomas	0113	5103	LT	113	21
5600	6	A-S5600	12,000.00	National Forest	0410	5600	LT	410	39
5700	6	SFT-S5700	0.65	Oakbend	0133	5700	LT	133	12
5901	6	A-SE-LAND	6,000.00	Pine Crest	0025	5901	IP	25	1
6011	6	SF-6011	0.50	Pineland Addition #1	0133	6011	LT	133	13
6012	6	SF-6012	0.50	Pineland Addition #2	0133	6012	LT	133	15
6070	6	A-S6070	6,000.00	Polk Sub'd	0113	6070	LT	113	15
7010	6	A-S7010	10,000.00	Regency Forest	0168	7010	LT	168	74
7012	6	A-S7012	7,000.00	Regency Forest #2	0168	7012	LT	168	55
7013	6	A-S7013	7,000.00	Regency Forest	0168	7013	LT	168	21
8035	6	A-S8035	5,400.00	Shepherd Hill Estates	0020	8035	LT	20	14
8036	6	A-S8036	4,800.00	Shepherd Hill Ranchettes	0020	8036	LT	20	28
8040	6	SF-8040	0.50	Shepherd Townsite	0020	8040	LT	20	243
8050	6	SF-8050	1.00	Shepherd School Addition	0133	8050	LT	133	50
8061	6	SF-8061	0.35	Sherwood Forest #1	0433	8061	LT	433	113
8062	6	SF-8062	0.40	Sherwood Forest #2	0433	8062	LT	433	173
8063	6	SF-8063	0.50	Sherwood Forest #3	0433	8063	LT	433	101
8083	6	A-S5103	6,000.00	Timber Cove	0113	8083	LT	113	44
8090	6	SF-8090	0.38	Tiberia	0084	8090	LT	84	31
8101	6	A-S8101	11,304.00	Town & Country #1	0098	8101	LT	98	97
8102	6	A-S8102	6,000.00	Town & Country #2	0098	8102	LT	98	48
8103	6	A-RH200	2,800.00	Town & Country #3	0098	8103	LT	98	14
8211	6	A-GSA200	2,000.00	Wonderland Forest Farmettes #1	0133	8211	LT	133	41
8212	6	A-S8212	1,500.00	Wonderland Forest Farmettes #2	0133	8212	LT	133	18
UnRec	6			Oakbend South	0133			A-133	25
UnRec	6			Sugar Hill	0113			A-113	8
								TOTAL	1,536

TOTAL ACCOUNTS 2,234

WORK AREA 7



WORK AREA 7 – ABSTRACT LIST

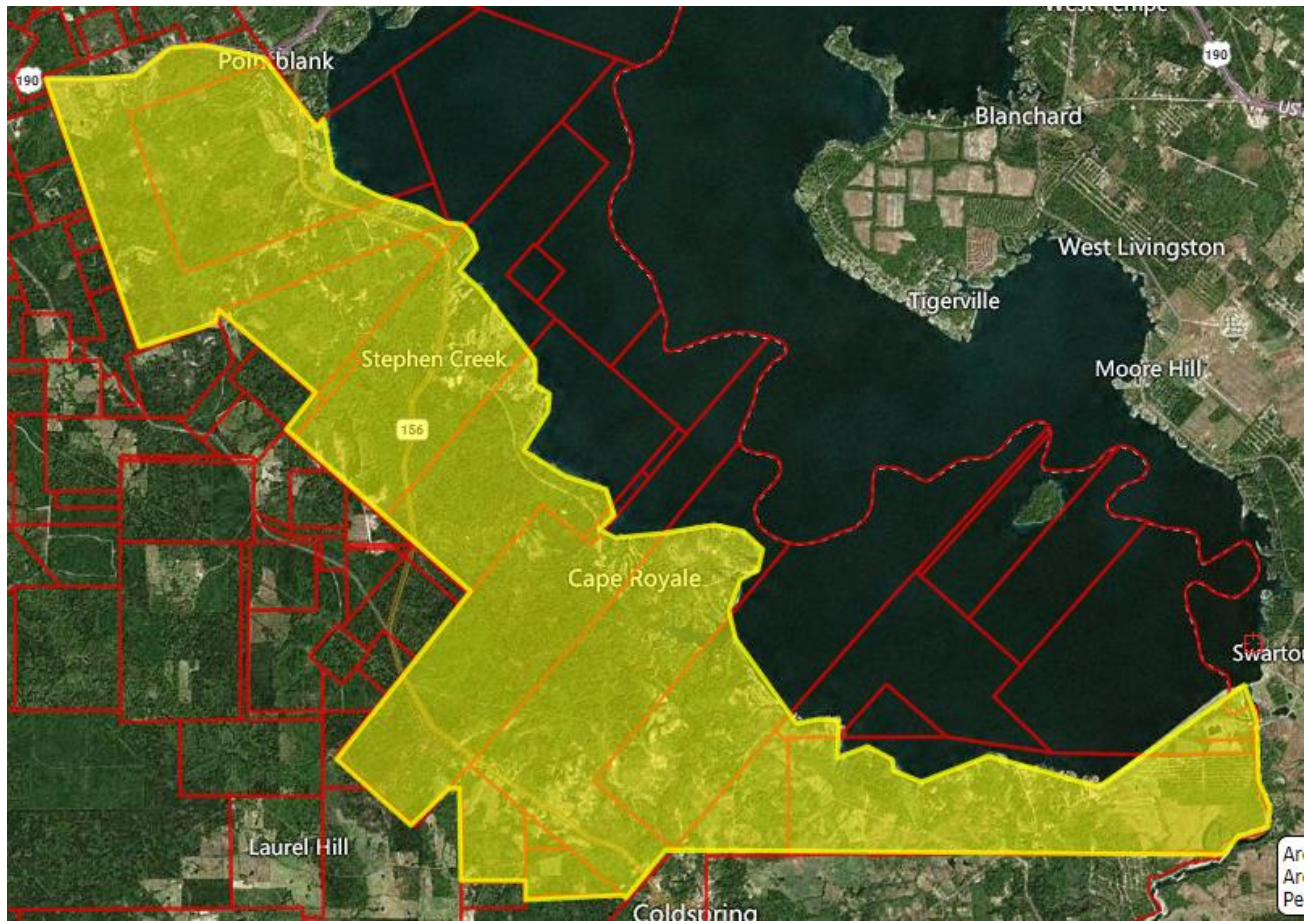
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	TOTAL # ACCTS
31	7	A-SW-LAND	19,900	A031 Jose Dolores Martine	0031	17
32	7	A-SW-LAND	15,700	A032 Jose Dolores Martine	0032	115
42	7	A-SW-LAND	20,900	A042 Robert Rankin	0042	358
52	7	A-SE-LAND	7,900	A052 John Stewart	0052	22
56	7	A-SW-LAND	17,600	A056 Mitchell Wood	0056	17
58	7	A-SE-LAND	19,500	A058 Aaron Ashworth	0058	2
68	7	A-SE-LAND	16,800	A068 John S Brown	0068	17
83	7	A-SW-LAND	10,300	A083 BBB & CRR Co	0083	2
88	7	A-SE-LAND	21,200	A088 John Carr	0088	54
117	7	A-SW-LAND	13,200	A117 M Farris	0117	19
151	7	A-SW-LAND	14,700	A151 A L Harrison	0151	35
190	7	A-SW-LAND	3,500	A190 James Keys	0190	1
191	7	A-SW-LAND	5,500	A191 James Keys	0191	1
199	7	A-SW-LAND	12,700	A199 William M Logan	0199	12
233	7	A-SW-LAND	20,200	A233 Samuel McClelland	0233	29
241	7	A-SW-LAND	2,500	A241 Polk Co School Land	0241	1
250	7	A-SW-LAND	18,900	A250 Charles Reyley	0250	34
271	7	A-SW-LAND	15,000	A271 Mrs James Smith	0271	14
298	7	A-SE-LAND	9,900	A298 William S Vance	0298	5
307	7	A-SW-LAND	9,900	A307 Oliver H William	0307	12
309	7	A-SW-LAND	8,600	A309 R W Wilbourn	0309	2
310	7	A-SW-LAND	2,500	A310 William H White	0310	1
321	7	A-SE-LAND	11,400	A321 Wilburn Williams	0321	6
357	7	A-SW-LAND	18,000	A357 I&GNRR Co	0357	13
399	7	A-SE-LAND	6,000	A399 W J Ham	0399	1
423	7	A-SE-LAND	6,000	A423 M L Womack Jr	0423	1
470	7	A-SW-LAND	11,400	A470 J M Bucklew	0470	1
TOTAL						792

WORK AREA 7 – SUBDIVISION LIST

Subdi vision Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstra ct #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1001	7	SF-1001	0.33	Bar Park	0042	1001	LOT	42	23
1501	7	SFT-S1501	0.10	Cedar Valley #1	0031	1501	RSL	31	286
1502	7	SFT-S1502	.25 +	Cedar Valley #2	0031	1502	RSL	31	412
1580	7	A-S1580	16,000.00	Coldspring Townsite	0042	1580	LOT	42	68
1590	7	SFT-S1590	0.55	Coldspring	0250	1590	LOT	250	22
1620	7	A-S1620	5,000.00	Coldspring Woods	0031	1620	LOT	31	18
1710	7	A-S1710	0.25	Eastwood Addition	0042	1710	LOT	42	33
1790	7	A-S1790	0.38	Fair Park	0031	1790	LOT	31	37
1920	7	SFT-S1920	0.60	Foxes Run #1	0068	1920	LOT	68	61
1921	7	SFT-S1921	0.60	Foxes Run #2	0068	1921	LOT	68	15
2020	7	SPECIAL	2,700.00	Harlem	0042	2020	LOT	42	9
2035	7	SFT-S2035	0.22	Hickory Lane	0068	2035	LOT	68	19
2050	7	SPECIAL	1,900.00	Hidden Pines	0031	2050	LOT	31	8
2230	7	LT-2230	8,500.00	Holly Forest	0042	2230	LT	42	49
5001	7	A-S5001	1,700.00	Huffman Creek Estates	0052	5001	LT	52	28
5160	7	A-S5160	3,500.00	Lake Livingston	0031	5160	LT	31	6
5510	7	SF-SCS-CZ	1.60	Mason	0042	5510	CO	42	1
5890	7	SF-5890LI	0.60	Park Place Addition	0031	5890	LT	31	12
6090	7	A-S6090	20,000.00	Ponderosa Estates	0151	6070	LT	151	89
7061	7	SFT-S7061	0.10	Riverview Terrace #1	0032	7061	LT	32	79
7062	7	SPECIAL	2,330.00	Riverview Terrace #2	0032	7062	LT	32	36
7063	7	SPECIAL	1,030.00	Riverview Terrace #3	0032	7063	LT	32	36
7064	7	SPECIAL	500.00	Riverview Terrace #4	0032	7064	LT	32	24
8020	7	SFT-S8020	0.50	Rollingwood	0250	8020	LT	250	58
8150	7	LT-S8150	3,000.00	West Addition	0042	8150	LT	42	27
8155	7	A-SW-LAND	21,230.00	West Ridge	0042	8155	LT	42	14
8170	7	SFT-S8170	1.25	Wild Bird Country	0032	8170	LT	32	180
8215	7	A-S8215	2,500.00	Woodhaven #1	0032	8215	LT	32	11
8216	7	A-SE-LAND	19,000.00	Woodhaven #2	0032	8216	LT	32	4
8300	7	A-S8300	12,000.00	County Ridge Estates	0042	8300	RH	42	12
9001	7	A-SE-LAND	15,090.00	Old Langham Plantation #1 Replat	0177	9001	LT	177	27
9002	7	A-SE-LAND	16,500.00	Old Langham Plantation #2 Replat	0177	9002	LT	177	83
9003	7	A-SE-LAND	15,000.00	Old Langham Plantation #3 Replat	0177	9003	LT	177	75
9005	7	A-SE-LAND	15,000.00	Old Langham Plantation #5 Replat	0177	9005	LT	177	8
TOTAL									1,870

TOTAL ACCOUTS 2,662

WORK AREA 8



WORK AREA 8 – ABSTRACT LIST

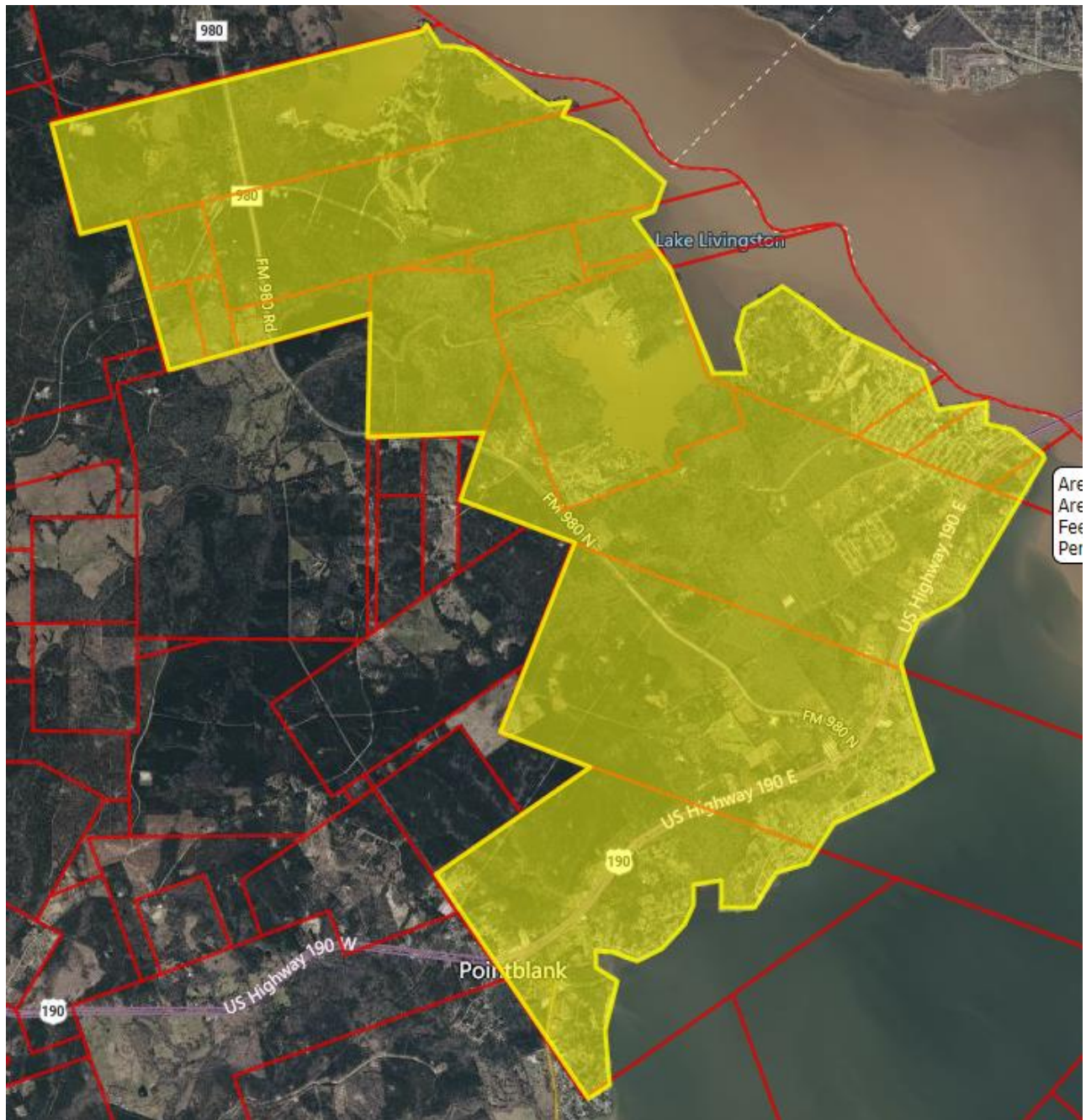
ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	TOTAL # ACCTS
5	8	A-SW-LAND	16,900	A005 Messina Brown	0005	95
16	8	A-NE-LAND	7,600	A016 Arthur Garner	0016	7
22	8	A-SW-LAND	13,400	A022 Matthew Habert	0022	20
26	8	A-SW-LAND	15,500	A026 Samuel McCombs	0026	121
28	8	A-SW-LAND	21,000	A028 Drury McGee	0028	239
29	8	A-NE-LAND	11,800	A029 Ralph McGee	0029	165
30	8	A-NE-LAND	11,200	A030 Jose Dolores Martinez	0030	176
35	8	A-NE-LAND	3,800	A035 Pedro Medina	0035	1
38	8	A-NE-LAND	11,600	A038 William Morris	0038	160
39	8	A-SW-LAND	17,600	A039 James Rankin Sr	0039	113
41	8	A-NE-LAND	3,700	A041 William Rankin Jr	0041	9
51	8	A-NE-LAND	13,100	A051 Miles G Stevens	0051	121
147	8			A 147 NO ACCTS		
179	8	A-NE-LAND	11,200	A179 John R Johnson	0179	73
280	8	A-NE-LAND	16,300	A280 John C Schofield	0280	1
354	8	A-SW-LAND	17,400	A354 Col Canutillo Ditch Co	0354	4
359	8	A-SW-LAND	14,000	A359 John A Robb	0359	15
492	8	A-NE-LAND	2,700	A492 W B Fraser & Letter Foster C	0492	1
493	8	A-NE-LAND	4,300	A493 Carey Land & Development	0493	1
				TOTAL		1,322

WORK AREA 8 – SUBDIVISION LIST

Subdivisi on Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1050	8	FF-1050WFB, SFT-S105	1600 or .45	Camilla Coves	0030	1050	WFB, WV, IL	30	145
1101	8	FF-1101WFB, SF-1101L	1300 or .48	Camilla Lake Sites #1	0030	1101	WFB, WV, IL	30	23
1102	8	SFT-S1102LLI	0.48	Camilla Lake Sites #2	0030	1102	IL	30	25
1103	8	FF-1103WFB, SF-1103L	1300 or .48	Camilla Lake Sites #3	0030	1103	WFB, WV, IL	30	37
1104	8	FF-1104WF, SF-1104LI	450 or .48	Camilla Lake Sites #4	0030	1104	WF, IL	30	10
1151	8	SFT-S1151	0.25	Camilla Twin Harbors #1	0030	1151	LRF	30	151
1152	8	SFT-S1152	0.25	Camilla Twin Harbors #2	0030	1152	LRF	30	127
1153	8	SFT-S1153	0.25	Camilla Twin Harbors #3	0030	1153	LRF	30	148
1154	8	SFT-S1154	0.40	Camilla Twin Harbors #4	0030	1154	LRF	30	565
1155	8	SFT-S1155	0.40	Camilla Twin Harbors #5	0030	1155	LRF	30	539
1200	8	FF-1200WFB SFT-S12	2200 or .90	Cape Royale Forest Cove	0028	1200	WFB WV IL	28	191
1210	8	FF-1210WFB SFT-S12	2100 or 1.30	Cape Royale Pine Harbor	0028	1210	WFB WV IL	28	219
1220	8	SFT-S1220IL	2.75 or 1.25	Cape Royale Royale Greens	0028	1220	WV GC IL	28	271
1230	8	SFT-S1230LI	1.60	Cape Royale King's Ridge #1	0028	1230	IL	28	119
1232	8	SFT-S1232LI	1.30	Cape Royale King's Ridge #2	0028	1232	IL	28	152
1234	8	FF-1234WFB SFT-S12	1800 or .45	Cape Royale King's Ridge	0028	1234	WFB WV IL	28	62
1240	8	FF-1240WFB SFT-S12	1800 or .50	Cape Royale King's Point	0028	1240	WFB WV IL	28	73
1245	8	FF-1245WFB SFT-S12	2100 or 2.00	Cape Royale Imperial Estates	0028	1245	WFB WV IL	28	155
1246	8	FF-1245WFB SFT-S12	2100 or 2.70	Cape Royale Imperial Estates	0028	1246	WFB WV	28	7
1250	8	FF-1250WFB SFT-S12	2200 or 1.70	Cape Royale Imperial Point	0028	1250	WFB WV IL	28	79
1260	8	SFT-S1260LAV	3.00	Cape Royale Harbour Villa #1	0028	1260	WV	28	23
1262	8	SFT-S1262	3.00	Cape Royale Harbour Villa #2	0028	1262	IL	28	8
1350	8	FF-1250WFB SFT-S12	2000 or .12	Cape Royale The Reserves #1	0028	1350	WFB IL	28	30
1352	8	A-S1352	30,000.00	Cape Royale The Reserves #2	0028	1352	IL	28	22
1353	8	A-NE-LAND	0.01	Cape Royale Common	0028	1353	IL	28	3
1391	8	SFT-S1391LV	3.20 or 2.65	Cape Royale Villa de Marina	0028	1391	WV IL	28	19
1392	8	SFT-S1392	2.65	Cape Royale Villa de Marina	0028	1392	IL	28	24
1393	8	SFT-S1393LV	3.20 or 2.65	Cape Royale Villa de Marina	0028	1393	WV IL	28	26
1394	8	FF-1394WFB SFT-S13	2100 or 3.20	Cape Royale Villa de Marina	0028	1394	WFB WV	28	18
1398	8	FF-1399WFB SFT-S13	2100 or 2.50	Cape Royale Harbour Point Estates #1	0028	1398	WFB WV	28	14
1399	8	FF-1399WFB SFT-S13	2100 or 2.50	Cape Royale Harbour Point Estates #2	0028	1399	WFB WV	28	18
1400	8	SFT-S1400LFB	6.50	Cape Royale Harbour Point Condos	0028	1400	WFB	28	25
1450	8	LT-S1450	3,000.00	Cedar Lake Estates	0028	1450	LOT	28	35
1480	8	LT-S1480	3,500.00	Cedar Ridge	0028	1480	LOT	28	43
1550	8	A-SW-LAND	20,000.00	Chaparrell Hills	0028	1550	RH - LT	28	11
1601	8	FF-1601WFB, SFT-S16C	1800 or .60	Coldspring Terrace #1	0039	1601	WFB, WV, IL	39	98
1602	8	SFT-S1602LAV, SFT-S16	1.25 or .60	Coldspring Terrace #2	0039	1602	WV, IL	39	48
1603	8	SFT-S1603LAL	0.29	Coldspring Terrace #3	0039	1603	IL	39	20
1604	8	SFT-S1604LAL	0.58	Coldspring Terrace #4	0039	1604	IL	39	34
1605	8	FF-1601WFB, SFT-S16C	0.78	Coldspring Terrace Annex	0039	1605	WFB, WV, IL	39	34
1605	8	FF-1601WFB, SFT-S16C	0.78	Coldspring Terrace Annex	0039	1605	WFB, WV, IL	39	34
1680	8	F-1680WF, FF-1680WF	600 or 1000	Creek Wood Bend	0051	1680	WF	51	20
1693	8	SFT-S1693	0.25	Dam Site Village	0030	1693	LRF	16	157
1697	8	A-S1697	20,000.00	Diamond Six Estates	0038	1697	LOT	38	80
1703	8	A-S1703	8,000.00	Dove Creek	0028	1703	LOT	28, 26, 354	69
1720	8	FF-1720WFB SFT-S172	1200 or .38	Edgewater Terrace	0041	1720	WFB WV	41	13
2015	8	FF-RHWFB	1,000.00	Harbour View Estates	0041	2015	RSWFB	41	8
2060	8	SFT-S2060	0.25	Hideaway Hills	0051	2060	IL	51	48
2070	8	FF-2070FB SF-S2070LI	1300 or .25	Highland Estates	0030	2070	WFB WV IL	30	19
2095	8	SPECIAL	3,510.00	Hilzendager Acres	0179	2095	LOT	179	33
2097	8	SFT-S2097	0.30	Hilzendager Hills	0029	2097	LOT	29	74
2101	8	FF-2101WFB SFT-S21C	1500 or .90	Holiday Shores #1	0041	2101	WFB WV IL	41	296
2102	8	FF-2102WFB SFT-S21C	1500 or .50	Holiday Shores #2	0051	2102	WFB WV IL	51	358
2103	8	FF-2103WFB SFT-S21C	1400 or .50	Holiday Shores #3	0051	2103	WFB WV IL	51	370
2104	8	LT-S2104	1,000.00	Holiday Shores #4	0179	2104	IL	179	143
2199	8	A-S2199	6,000.00	Holiday Woods	0038	2199	LT	38	101
5070	8	LT-S5070	1,500.00	Ivanhoe Woods	0028	5070	LT	28	33
5130	8	A-S5130	10,500.00	Lake Livingston Forest	0038	5130	LT	38	15
5185	8	FF-5185LF2 SFT-S5185	1600 or .80	Lake Oaks Landing	0038	5185	WFB WV IL	38	79
5351	8	FF-5351WFB SF-5351LI	2100 or .25	Lakeview Estates #1	0039	5351	WFB WV IL	39	71
5352	8	SF-5352LI	0.25	Lakeview Estates #2	0039		IL	39	25
5400	8	FF-5400WFB SFT-S5400L	1800 or 1.40	Lakeview Hills	0022	5400	WFB WV IL	22	89
5570	8	SFT-S5570	0.89	Morris Meadows	0179	5570	LT	179	7
5680	8	LT-S5680	2,000.00	Oakridge #1	0028	5680	LT	28	19
5885	8	FF-5885WFB SF-5885LI	2550 or .70	Paradise Cove	0030	5885	WFB WV IL	30	136
7050	8	FF-7050WFB SF-7050LI	650 or .25	River Oaks	0028	7050	WFB LV IL	28	58
8067	8	FF-8067WFB SF-8067LI	1800 or .95	Southwood Shores	0030	8067	WFB WV IL	30	82
8085	8	LT-S8085	2,500.00	Timberlea	0280	8085	LT	280	30
8172	8	A-S8172	8,495.00	Wilderness Estates	0029	8172	LT	29	14
8200	8	FF-8200WFB SF-8200LI	1200 or .70	Wolf Creek	0005	8200	WFB WV IL	5	33
8219	8	A-S8219	9,700.00	Woodland Hills	0028	8219	RH	28	6
9700	8			HOUSE ONLY	0030			30	1
UnRec	8			Woodway Estates	0028			A-28	9
TOTAL									6,147

TOTAL ACCOUNTS 7,469

WORK AREA 9



WORK AREA 9 – ABSTRACT LIST

ABST # & Region Color	WA	LAND TABLES	AVE LAND BASE	Abstract	LEAD #	TOTAL # ACCTS
9	9	A-SW-LAND	21,000	A009 Jonathan S Collard	0009	84
10	9	A-NE-LAND	11,000	A010 John Calvin	0010	47
11	9	A-NE-LAND	13,500	A011 John Crippen	0011	42
23	9	A-NE-LAND	14,000	A023 Isaac Jones	0023	251
36	9	A-NE-LAND	8,400	A036 Michael B Menard	0036	51
70	9	A-NE-LAND	9,700	A070 Richard Bankhead	0070	22
120	9	A-NE-LAND	8,800	A120 John Foster	0120	23
134	9	A-NE-LAND	5,700	A134 B B Goodrich	0134	3
180	9	ALL IN NBHD's		A 180 NO ACCTS		
194	9	A-NE-LAND	11,000	A194 Francis Kennedy	0194	5
239	9	A-NE-LAND	11,000	A239 Issac Prater	0239	21
242	9	A-NE-LAND	8,900	A242 Isham T Patrick	0242	51
328	9	A-NE-LAND	11,700	A328 John Williams	0328	2
385	9	A-NW-LAND	11,900	A385 George W Fry	0385	2
387	9	A-NW-LAND	12,000	A387 Issac Willis	0387	6
393	9	A-NW-LAND	6,400	A393 Rufus Randall	0393	8
408	9	A-NW-LAND	8,000	A408 J S Willis	0408	4
481	9	A-NE-LAND	7,500	A481 Joel H Dooley	0481	2
482	9	A-NW-LAND	9,100	A408 J S Willis	0408	1
182	9	A-NE-LAND	10,600	A182 Isaac Jones	0182	4
					TOTAL	629

WORK AREA 9 – SUBDIVISION LIST

Subdivisi on Code	WORK AREA	LAND TABLES	AVE LAND BASE	Subdivision	In abstract #	LEAD #	LAND TYPE	Abstract	TOTAL # ACCTS
1047	9	FF-1047LF1, SF-1047LV	1000 or .65	Blue Water Cove	0036	1047	WFB, WV	36	51
1723	9	FF-1723WFB SFT-S172	1200 or .45	Emerald Point	0007	1723	WFB WV IL	7	24
1724	9	FF-1724WFB SFT-S172	1000 or 1.05	Emerald Estates	0007	1724	WFB WV IL	7	44
1901	9	FF-1901WFB SFT-S190	2200 or 1.50	Forest Cove #1	0023	1901	WFB WV IL	23	117
1902	9	FF-1902WFB SFT-S190	1600 or .48	Forest Cove #2	0023	1902	WFB IL	23	15
1903	9	SF-1903LV	2.25	Forest Cove #3	0023	1903	WV IL	23	11
1912	9	SFT-S1912LI	0.48	Forest Cove Replat #2	0023	1912	IL	23	16
1961	9	FF-196FB SFT-S196XIL	1400 or .65	Governor's Point #1	0023	1961	WFB WV IL	23	131
1962	9	FF-1962FB SFT-S1962I	1600 or 1.10	Governor's Point #2	0023	1962	WFB WV IL	23 29	137
2041	9	FF-2041FB SF-S2041LI	1000 or .35	Hidden Coves #1	0120	2041	WFB LV LI	120	224
2042	9	FF-2042FB SF-S2042LI	1000 or .65	Hidden Coves #2	0120	2042	WFB LV LI	120	44
2100	9	FF-2100SWFB SFT-S2	2200 or 1.45	Heritage Shores	0011	2100	WFB WV	11	36
2130	9	SF-2130LT	1.35	Hidden Oaks, Sec J	0036	2130	LOT	36	428
2135	9	SF-2135LI	2.10	Holiday Villages Paradise	0180	2135	IL	180	272
2137	9	SF-2135IL	2.95	Holiday Villages Silver	0120	2137	IL	120	209
2140	9	A-NE-LAND	10,136.00	Holiday Villages Tejas	0120	2140	CO	120	1
2145	9	A-NE-LAND	10,136.00	Holiday Villages The	0120	2145	IL	120	1
2149	9	FF-2149WFB SFT-S21	1900 or 2.75	Holiday Villages Woodland Shores	0120	2149	WFB WV IL	120	250
2150	9	SFT-S2150	1.50	Holiday Villages Magnolia Lakes	0180	2150	IL	180	137
2151	9	SF-2151IL	1.80	Holiday Villages Magnolia Lakes #2	0182	2151	IL	182	128
2152	9	SF-2152IL	1.50	Magnolia Lake Estates III, Sec H	0182	2152	IL	182	204
2160	9	FF-2160WFB	1,400.00	Somerset Shores	0120	2160	WFB	120	14
2162	9	A-S2162	9,000.00	Somerset Trails	0036	2162	LT	36	21
2220	9	FF-2200WFB SFT-S22	650 or .78	Holly Glen	0023	2200	WFB WV IL	23	20
2300	9	FF-2300WFB SF-S230	900 or .42	Waterwood Bay Hill	0239	2300	WFB WV IL	239	131
2301	9	FF-2301WFB SF-S230	1200 or .35	Waterwood Country Club Estates #1	0239	2301	WFB GC IL	239	157
2302	9	FF-RSWF SPECIAL	540.00	Waterwood Country Club Estates #2	0239	2302	RS LT	239	3
2303	9	FF-2303WFB SF-S230	1500 or .50	Waterwood Country Club Estates #3	0239	2303	WFB WV IL	239	150
2511	9	LT-S2511	5,500.00	Waterwood Greentree Village #11A	0385	2511	LT	385	171
2601	9	SF-2601IL	0.95	Waterwood Whispering Pines Village #1	0385	2601	IL	385	100
2602	9	SF-2602IL	0.22	Waterwood Whispering Pines Village #2	0385	2602	IL	385	342
2604	9	A-NE-TIM	9,500.00	Waterwood Whispering Pines Village #3	0108	2604	RS	108	1
2700	9	LT-S2701	1,500.00	Waterwood Bass Boat Village #1	0239	2700	WV	239	44
2701	9	LT-S2702	1,500.00	Waterwood Bass Boat Village #2	0239	2701	WV	239	43
2702	9	LT-S2702	1,500.00	Waterwood Bass Boat Village #3	0239	2702	WV	239	43
2990	9	FF-2300WFB	900.00	Waterwood Bay Hill Point	0239	2990	WFB WF	239	6
3001	9	SF-3001GC SF-3001IL	.65 or .35	Waterwood Putter's Point	0070	3001	IL GC	70	31
3010	9	SF-3010GC	0.65	Waterwood Piney Point	0070	3010	IL GC	70	17
3050	9	SF-3050	4.75	Waterwood The Beach	0239	3050	WV	239	68
3060	9	SF-3060GC	0.65	Waterwood Fairway One	0070	3060	GC	70	21
3080	9	SF-3080IL	0.17	Waterwood Park Forest Village	0070	3080	IL	70	371
3090	9	SF-3090IL	0.45	Waterwood Lakeview	0070	3090	IL GC	70	278
3100	9	F-3100GCWV SF-3100	.35 or .65 or 1.90	Waterwood Augusta	0239	3100	GCWV IL	239	13
3110	9	SF-3120GC	0.65	Waterwood Fairway	0070	3110	IL GC	70	20
3120	9	SF-3120IL	0.35	Waterwood Tournament Village	0070	3120	IL	70	35
3130	9	FF-3130WF SF-3130W	1000 or 1.30	Waterwood The Villas	0239	3130	WFB WV	239	37
5621	9	FF-5621LF1 SF-5621IL	900 or .65	Northwoods #1	0023	5621	WFB WV IL	23	86
5622	9	SF-5622LI	0.40	Northwoods #2	0023	5622	IL LV	23	78
5623	9	FF-5623LF1 SF-5623LI	900 or .40	Northwoods #3	0023	5623	WFB WV IL	23	94
5624	9	SF-5624LI	0.65	Northwoods #4	0023	5624	IL	23	30
5625	9	SFT-S5625	0.40	Northwoods #5	0023	5625	IL	23	59
5721	9	FF-5721WFB SF-5721	800 or .25	Outlaw Ridge Estates #1	0010	5721	WFB WV IL	10	116
5722	9	FF-5722WF SF-5722	500 or .25	Outlaw Ridge Estates #2	0010	5722	WF IL	10	44
5880	9	FF-5880WFB SF-5880	1800 or .45	Palmetto Point	0120	5880	WFB WV IL	120	55
6020	9	SPECIAL	4,000.00	Point Blank	0023	6020	LT	23	3
6031	9	FF-6031WFB SF-6031IL	1400 or 1.25	Point Lookout Estates #1	0011	6031	WFB WV IL	11	257
6032	9	FF-6032WFB SF-6032IL	1400 or .45	Point Lookout Estates #2	0011	6032	WFB WV IL	11	67
6051	9	FF-6051WFB SF-6051IL	1100 or .55	Point Lookout West #1	0023	6051	WFB WV IL	23	84
6052	9	SF-6052IL	0.45	Point Lookout West #2	0011	6052	LT	11	76
8084	9	SPECIAL	3,000.00	Timber Ridge	0036	8084	LT	36	24
8160	9	SF-8160	0.30	Whippoorwill Hollow	0023	8160	LT	23	45
TOTAL									5,735

TOTAL ACCOUNTS 6,364

Category D properties are based on a countywide market area.

COMPLEX PROPERTIES PLANS 2025-2026
PERSONAL PROPERTY APPRAISAL 2025-2026

All school districts

Discover new businesses by using the assumed name list from the county clerk's office, social media, and the chamber of commerce list of new members.

Search newspapers and telephone book for new business.

Inspect all new businesses.

Process all renditions received from taxpayers.

Grant an extension of the deadline for filing a rendition until May 15th if the property owner requested the extension in writing. The chief appraiser may extend the filing date another fifteen (15) days with good cause per Section 22.23 of the State Property Tax Code.

Impose a penalty of 10% on the total amount of taxes imposed if the person failed to file a timely rendition statement per Section 22.28 of the State Property Tax Code.

Impose a penalty of 50% of the total amount of taxes imposed on the property for the tax year if the court finds that the person filed a false statement or report with the intent to commit fraud or evade the tax or alters, destroys, or conceals any record or document for the purpose of affecting the outcome of an inspection or determination before the appraisal district per Section 22.29 of the State Property Tax Code.

Reappraisal inspection of all existing personal property accounts.

Appraisal of leased equipment from the leasing companies' renditions.

Appraisal of vehicles from the vehicle listings obtained.

REAL PROPERTY PLANS 2025:

APPRAISAL OF IMPROVEMENTS

All school districts:

All new construction reviews

All improvement schedules

Field Checks

Ratio Studies

REAPPRAISAL OF SCHOOL DISTRICTS

School district: All
Update property characteristics as needed
Ratio Studies
Field Checks

REVALUE LAND AREAS/SUBDIVISIONS, DEVELOPMENT OF LAND SCHEDULES

Development of land schedules for any area of all districts that are not valued on a land schedule.

APPRAISE NEW SUBDIVISIONS FOR 2025

Development of land schedules for each new subdivision developed for the tax year 2025.

OPEN SPACE AGRICULTURAL AND TIMBER APPLICATIONS

Field checks or aerial review for all properties with new agricultural and timber applications.
Contact the taxpayer if more information is necessary to make the determination of approval.

COMPARABLE SALES ANALYSIS

Process all sales data as received.
Perform periodic ratio studies by:
1. Property improvement class
2. School district
3. Market area, neighborhood, or subdivision

COMPLEX PROPERTIES PLANS: 2025 PERSONAL PROPERTY: 2025

All school districts:

Process assumed names from county clerk's office for the current year.

Search newspapers, social media, and telephone book for new business.
Inspect all new businesses.

Process all renditions received from taxpayers.

Grant an extension of the deadline for filing a rendition until May 15th if the owner requested the extension in writing. The chief appraiser may extend the filing date another fifteen (15) days with good cause as per Section 22.23 of the state property tax code.

Impose a penalty of 10% of the tax amount imposed if the taxpayer did not file a timely rendition statement as per Section 22.23 of the State Property Tax Code.

Impose a penalty of 50% of the total amount of taxes imposed on the property for the tax year if the court finds that the person files a false statement or report with the intent to commit fraud or evade the tax or alters, destroys, or conceals any record or document for the purpose of affecting the outcome of an inspection or determination before the appraisal district as per Section 22.29 of the State Property Tax Code.

Reappraisal inspection of all existing personal property accounts.

Appraisal of leased equipment from the leasing company renditions.
Appraisal of vehicles from the vehicle listing report acquired.

INDUSTRIAL AND MINERAL PROPERTIES:

Forward all renditions received on industrial or mineral properties Hugh Landrum and Associates, Inc. in Houston Texas.

Process all information from, Hugh Landrum and Associates, Inc. in Houston Texas., about the appraisal of industrial and mineral properties.

SAN JACINTO CAD 2025 REAPPRAISAL WORK TIMELINE

A work completed timeline report will be ran from CAMA Console for of all appraisal activity completed during the year.

2025 Fieldwork begins in August 2024 and ends April 2025

August-April

Overview

Discover new subdivisions

Begin reappraisal field and aerial imagery work in Work Areas 1, 3 & 5

Review and analyze cost tables and compare new construction cost from all residential properties

Quality control

Review problem Regions (discovered from conference hearings and current sales reports.)

Data Entry

Run sales valuation reports/ Analysis

January-April

Begin personal property inspections for all jurisdictions
Work permits and field checks for all jurisdictions
Complete 2025 reappraisal fieldwork by April 15th.
Run sales valuation reports/ Analysis
Redefine neighborhoods if necessary
Test results of neighborhood adjustments with sales ratios
Review and analyze cost tables and compare new construction cost from all residential properties
Perform Sales Analysis/ Market shifts
Prepare final sales reports for protest season.
Prepare and mail 2025 Notices of Appraised Value
Prepare ARB informal and formal hearing procedures

April

Continue working personal property renditions

May-July

Conduct ARB formal and informal hearings
Certify Appraisal Roll by July 25, 2025

REAL PROPERTY PLANS 2026:

APPRAISAL OF IMPROVEMENTS

All school districts:
Ratio Studies
Field Checks
All new construction reviews
All improvement schedules

REAPPRAISAL OF SCHOOL DISTRICTS

School district: All
Update new property characteristics as needed
Ratio Studies
Field Checks

REVALUE LAND AREAS/SUBDIVISIONS, DEVELOPMENT OF LAND SCHEDULES

Development of land schedules for any area of all districts that are not valued on a land schedule.

APPRAISE NEW SUBDIVISIONS FOR 2026

Development of land schedules for each new subdivision developed for the tax year 2026.

OPEN SPACE AGRICULTURAL AND TIMBER APPLICATIONS

Field checks or aerial review for all properties with new agricultural and timber applications.
Contact the taxpayer if more information is necessary to make the determination of approval.

COMPARABLE SALES ANALYSIS

Process all sales data as received.

Perform periodic ratio studies by:

1. Property improvement class
2. School district
3. Market area, neighborhood, or subdivision

COMPLEX PROPERTIES PLANS: 2026 PERSONAL PROPERTY: 2026

All school districts:

Process assumed names from county clerk's office for the current year.

Search newspapers, social media, and telephone book for new business.

Inspect all new businesses.

Process all renditions received from taxpayers.

Grant an extension of the deadline for filing a rendition until May 15th if the owner requested the extension in writing. The chief appraiser may extend the filing date another fifteen (15) days with good cause as per Section 22.23 of the state property tax code.

Impose a penalty of 10% of the tax amount imposed if the taxpayer did not file a timely rendition statement as per Section 22.23 of the State Property Tax Code.

Impose a penalty of 50% of the total amount of taxes imposed on the property for the tax year if the court finds that the person files a false statement or report with the intent to commit fraud or evade the tax or alters, destroys or conceals any record or document for the purpose of affecting the outcome of an inspection or determination before the appraisal district as per Section 22.29 of the State Property Tax Code.

Reappraisal inspection of all existing personal property accounts.

Appraise of leased equipment from the leasing company renditions.

Appraisal of vehicles from the vehicle listing reports acquired.

INDUSTRIAL AND MINERAL PROPERTIES:

Forward all renditions received on industrial or mineral properties Hugh Landrum and Associates, Inc. in Houston Texas.

Process all information from, Hugh Landrum and Associates, Inc. in Houston Texas., about the appraisal of industrial and mineral properties.

SAN JACINTO CAD 2026 REAPPRAISAL WORK TIMELINE

A work completed timeline report will be ran from CAMA Console for of all appraisal activity completed during the year.

2026 Fieldwork begins in August 2025 and ends April 2026

August-April

Overview

Discover new subdivisions

Begin reappraisal field and aerial imagery work in Work Area 2, 4 & 8

Review and analyze cost tables and compare new construction cost from all residential properties

Quality control

Review problem Regions (discovered from conference hearings and current sales reports.)

Data Entry

Run sales valuation reports/ Analysis

January-April

Begin personal property inspections for all jurisdictions
Work permits and field checks for all jurisdictions
Complete 2026 reappraisal fieldwork by April 15th.
Run sales valuation reports/ Analysis
Redefine neighborhoods if necessary
Test results of neighborhood adjustments with sales ratios
Review and analyze cost tables and compare new construction cost from all residential properties
Perform Sales Analysis/ Market shifts
Prepare final sales reports and maps for protest season.
Prepare and mail 2026 Notices of Appraised Value
Prepare ARB informal and formal hearing procedures

April

Continue working personal property renditions

May-July

Conduct ARB formal and informal hearings
Certify Appraisal Roll by July 25, 2026