

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for month ending: September 30, 2019



Bay County
Tourist Development Council

Clerk of Court & Comptroller

Report for Month Ending

September 30, 2019



Bay County
Tourist Development Council

October 31, 2019

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the twelve months ending September 30th, 2019. Reports included herein include the following:


1. The "Cash Collection Analysis" report reflects actual dollars collected for the period and may include monies for past due taxes from previous reporting periods. This is typically the result of enforcement actions and/or payments against delinquent accounts.
2. The "Cash/Accrual Breakdown" represents the attribution of collected revenue. As collection is an ongoing process, numbers will change as earnings are applied to the period in which they were earned.
3. Statistical and graphic data are presented in accordance with guidelines established by Florida Statute and are based on Gross Rental Receipts reported.

Please be advised that there are inherent limitations to these reports that include but are not limited to:

1. All information is unaudited.
2. Statistical and graphic reports are only for Panama City Beach as Mexico Beach and Panama City have limited property counts.
3. "Gross Receipts" represent only one element in the calculation of the taxes owed.
4. Third party data obtained to provide enhanced statistical data, such as bedroom count, is outside these regulations.
5. All statistics are based upon tax returns that have been submitted and paid, even when there is no income to report. Statistics are subject to change due to subsequent collections and future enforcement action.
6. Unit counts for hotels, motels, and miscellaneous properties are obtained from representatives of those properties.
7. Miscellaneous properties include campgrounds, apartments, duplex / multifamily and timeshare properties.

If I can be of further assistance to the Council, or should you wish to discuss this report further, please do not hesitate to contact me.

Sincerely,

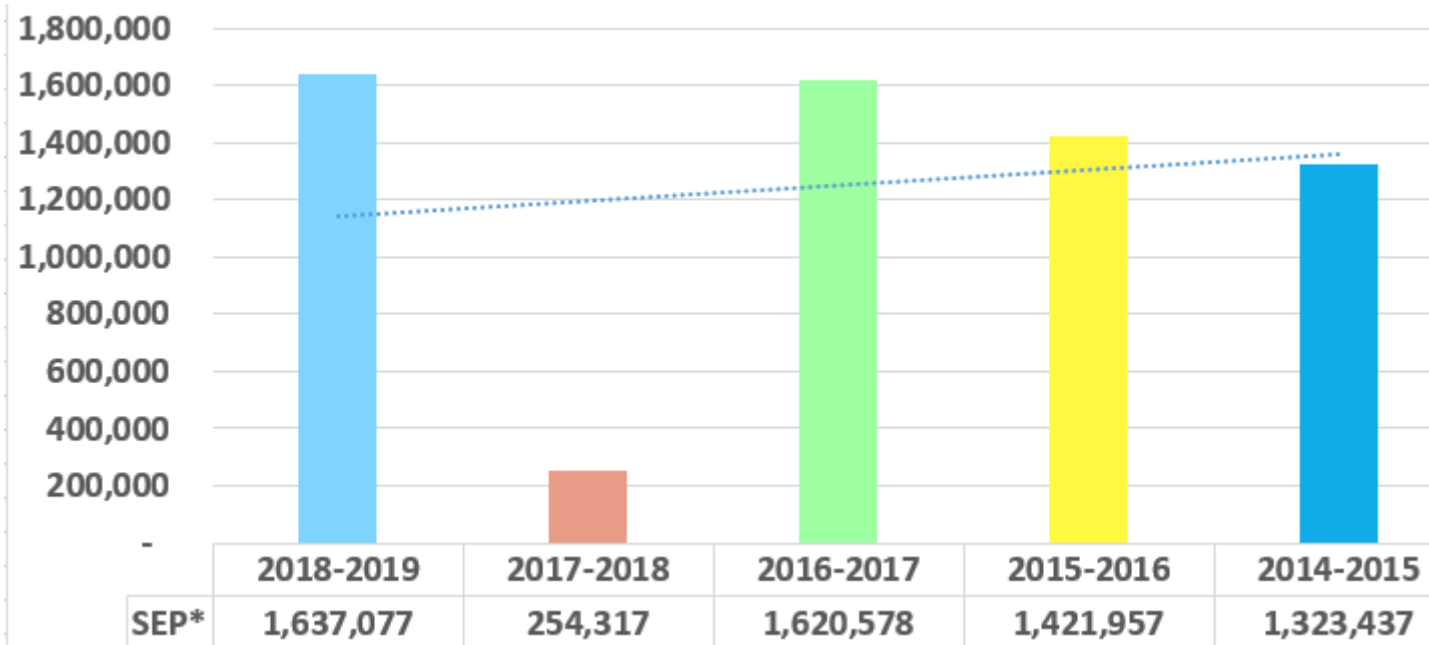


Bill Kinsaul

Clerk of Court and Comptroller

Cash Collection Analysis: Panama City Beach

For the month ending
September 30, 2019

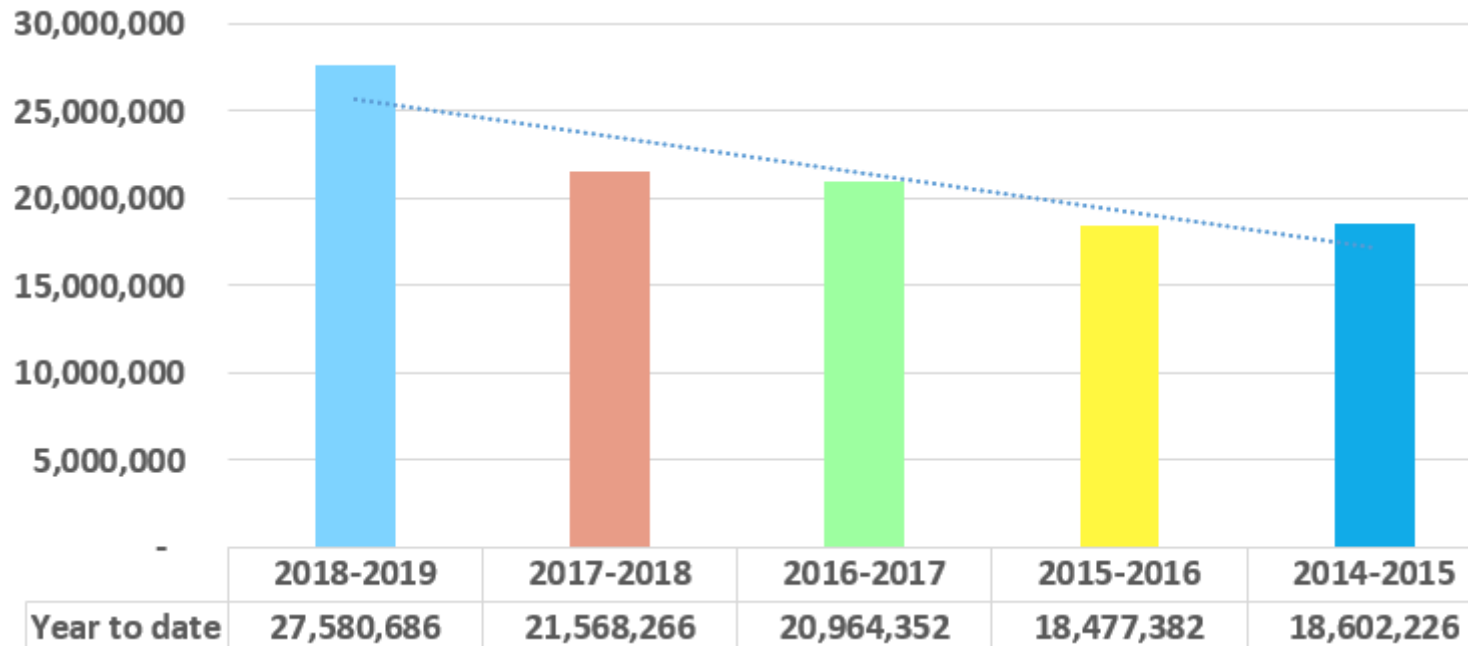


*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. September period collections are generated October 1st through October 31st). As a result, these figures will correspond with the October column in the Cash/Accrual Breakdown.



Cash Collection Analysis: Panama City Beach

Twelve months ending
September 30, 2019



***Note:** This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. September period collections are generated October 1st through October 31st). As a result, these figures will correspond with the October column in the Cash/Accrual Breakdown.



Bay County
Tourist Development Council

Accrual Attribution Data

Panama City Beach



Accrual Attribution Data					
	2018/2019 As of 10/31/19	2017/2018 As of 12/31/18	Variance	Variance %	2017/2018 FINAL 10/31/19
Oct	\$ 1,324,326.51	\$ 1,276,084.57	\$ 48,241.94	3.78%	\$ 1,276,190.40
Nov	\$ 1,399,006.63	\$ 572,628.53	\$ 826,378.10	144.31%	\$ 572,843.55
Dec	\$ 1,165,374.36	\$ 447,443.37	\$ 717,930.99	160.45%	\$ 473,030.83
Jan	\$ 1,187,071.69	\$ 505,888.19	\$ 681,183.50	134.65%	\$ 506,150.79
Feb	\$ 1,206,502.22	\$ 788,377.56	\$ 418,124.66	53.04%	\$ 788,427.56
Mar	\$ 2,033,129.35	\$ 1,785,355.02	\$ 247,774.33	13.88%	\$ 1,785,877.04
Apr	\$ 1,859,954.50	\$ 1,704,263.96	\$ 155,690.54	9.14%	\$ 1,704,458.34
May	\$ 2,547,571.26	\$ 2,231,103.61	\$ 316,467.65	14.18%	\$ 2,250,483.89
Jun	\$ 4,441,034.06	\$ 4,459,434.43	\$ (18,400.37)	-0.41%	\$ 4,464,209.57
Jul	\$ 4,838,396.87	\$ 5,071,198.17	\$ (232,801.30)	-4.59%	\$ 5,082,335.80
Aug	\$ 2,300,892.41	\$ 2,367,213.21	\$ (66,320.80)	-2.80%	\$ 2,375,685.15
Sep	\$ 1,589,068.57	\$ 1,746,545.61	\$ (157,477.04)	-9.02%	\$ 1,771,480.33
	\$ 25,892,328.43	\$ 22,955,536.23	\$ 2,936,792.20	12.79%	\$ 23,051,173.25



Cash / Accrual Breakdown

Panama City Beach

Attributed period

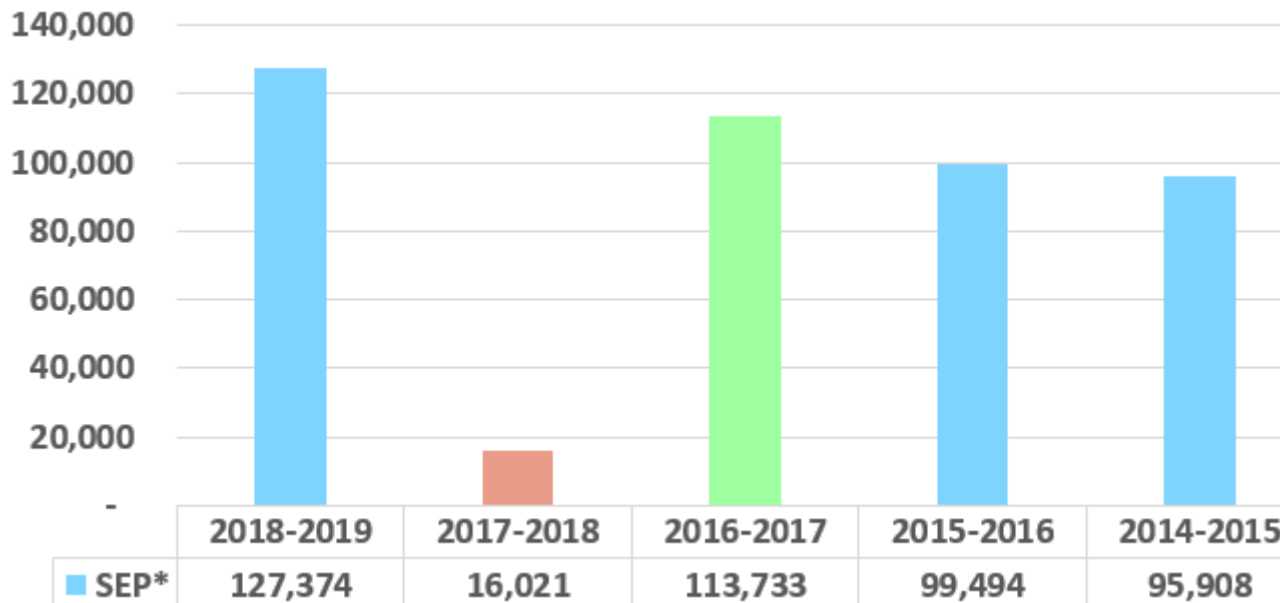
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
Pre	\$ 1,415,925.93	\$ 122,667.31	\$ 42,573.09	\$ 11,126.69	\$ 7,097.89	\$ 24,077.77	\$ 6,253.66	\$ 5,728.72	\$ 10,701.23	\$ 15,467.61	\$ 7,329.90	\$ 1,624.54	\$ 1,670,574.34
Oct	\$ 912,924.65	\$ 400,750.01	\$ 4,330.00	\$ 4,843.61	\$ 88.15	\$ 510.28	\$ 647.04	\$ 37.87	\$ 107.54	\$ -	\$ 87.36	\$ -	\$ 1,324,326.51
Nov	\$ 5,665.71	\$ 1,357,847.24	\$ 26,980.33	\$ 5,169.62	\$ 2,652.38	\$ 150.00	\$ 433.18	\$ -	\$ -	\$ 50.00	\$ 58.17	\$ -	\$ 1,399,006.63
Dec	\$ 2,522.55	\$ 11,717.69	\$ 1,085,771.49	\$ 22,881.37	\$ 6,835.04	\$ 3,609.52	\$ 1,458.99	\$ 5,746.10	\$ 7,596.81	\$ 7,264.46	\$ 8,643.34	\$ 1,327.00	\$ 1,165,374.36
Jan	\$ 137.72	\$ 179.71	\$ 6,205.83	\$ 1,130,449.62	\$ 40,326.11	\$ 6,943.37	\$ 887.98	\$ 638.57	\$ 137.37	\$ 1,108.07	\$ 57.34	\$ -	\$ 1,187,071.69
Feb	\$ 79.22		\$ 394.52	\$ 9,082.30	\$ 1,171,137.13	\$ 19,272.31	\$ 2,547.28	\$ 1,321.46	\$ 1,877.84	\$ 740.11	\$ 50.05	\$ -	\$ 1,206,502.22
Mar			\$ 253.36	\$ 478.85	\$ 18,619.59	\$ 1,953,743.86	\$ 51,032.10	\$ 3,738.21	\$ 2,730.60	\$ 1,937.69	\$ 161.50	\$ 433.59	\$ 2,033,129.35
Apr			\$ 50.00		\$ 800.28	\$ 8,833.09	\$ 1,671,131.57	\$ 24,301.01	\$ 152,647.08	\$ 1,623.53	\$ 430.19	\$ 137.75	\$ 1,859,954.50
May						\$ 112.08	\$ 23,946.86	\$ 2,222,037.60	\$ 134,665.53	\$ 164,953.59	\$ 1,338.14	\$ 517.46	\$ 2,547,571.26
Jun							\$ 79.21	\$ 21,315.06	\$ 4,104,644.60	\$ 299,767.62	\$ 13,609.82	\$ 1,617.75	\$ 4,441,034.06
Jul								\$ 1,784.59	\$ 45,978.99	\$ 4,478,942.50	\$ 291,334.69	\$ 20,356.10	\$ 4,838,396.87
Aug									\$ 552.46	\$ 17,510.65	\$ 2,267,388.20	\$ 15,441.10	\$ 2,300,892.41
Sep										\$ 43.87	\$ 10,766.04	\$ 1,578,258.66	\$ 1,589,068.57
Post											\$ 420.53	\$ 17,362.98	\$ 17,783.51
	\$ 2,337,255.78	\$ 1,893,161.96	\$ 1,166,558.62	\$ 1,184,032.06	\$ 1,247,556.57	\$ 2,017,252.28	\$ 1,758,417.87	\$ 2,286,649.19	\$ 4,461,640.05	\$ 4,989,409.70	\$ 2,601,675.27	\$ 1,637,076.93	\$ 27,580,686.28

***Note:** This report delineates the attribution of collected revenue in a given reporting period.

Cash Collection Analysis:

Panama City

For the month ending
September 30, 2019



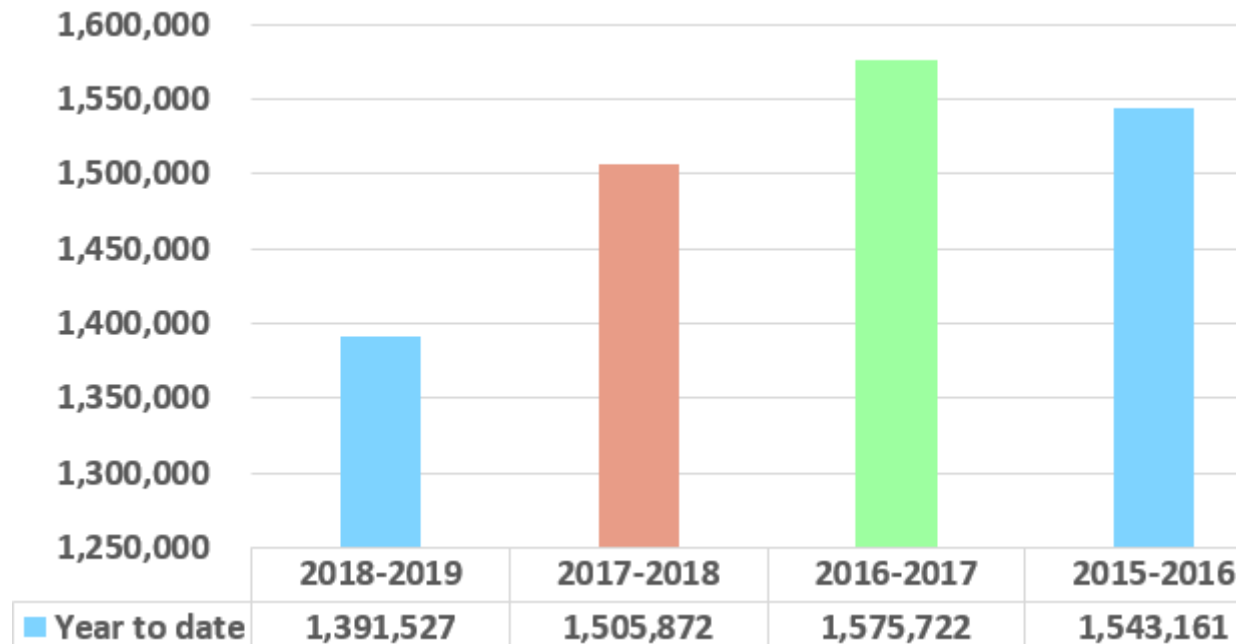
*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. September period collections are generated October 1st through October 31st). As a result, these figures will correspond with the October column in the Cash/Accrual Breakdown.



Cash Collection Analysis:

Panama City

Twelve months ending
September 30, 2019

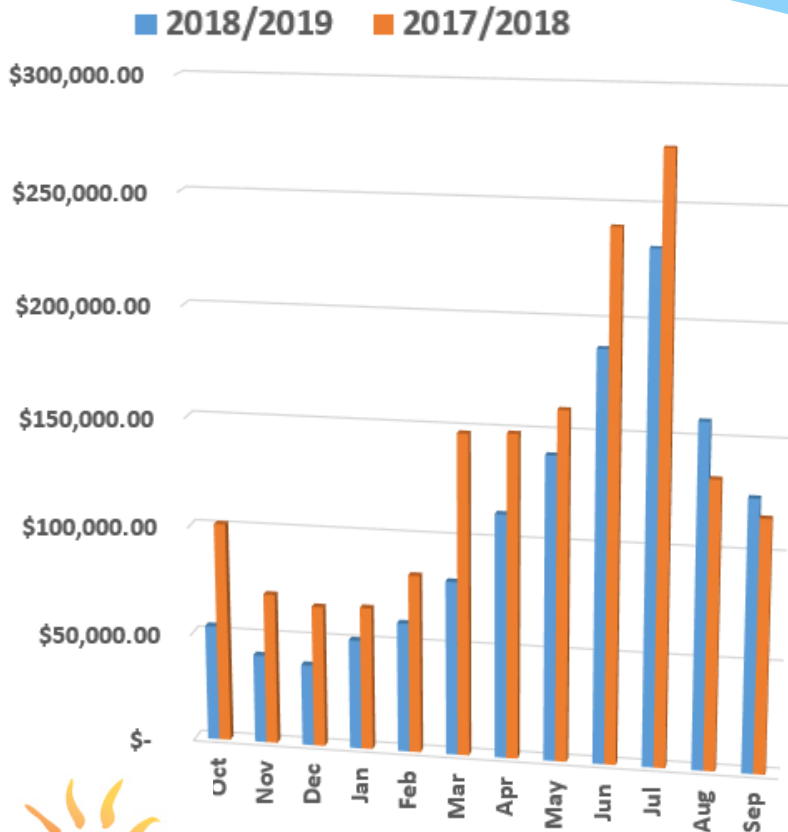


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Accrual Attribution Data

Panama City



Accrual Attribution Data					
	2018/2019 as of 10/31/19	2017/2018 as of 12/31/18	Variance	Variance %	2017/2018 FINAL 10/31/19
Oct	\$ 53,465.19	\$ 101,281.73	\$ (47,816.54)	-47.21%	\$ 101,281.73
Nov	\$ 40,942.54	\$ 69,765.50	\$ (28,822.96)	-41.31%	\$ 69,765.50
Dec	\$ 37,691.14	\$ 65,257.41	\$ (27,566.27)	-42.24%	\$ 69,355.65
Jan	\$ 50,642.49	\$ 66,053.88	\$ (15,411.39)	-23.33%	\$ 66,053.88
Feb	\$ 59,891.56	\$ 82,266.95	\$ (22,375.39)	-27.20%	\$ 82,266.95
Mar	\$ 80,393.83	\$ 147,842.53	\$ (67,448.70)	-45.62%	\$ 147,842.53
Apr	\$ 112,406.97	\$ 148,755.72	\$ (36,348.75)	-24.44%	\$ 148,755.72
May	\$ 139,913.92	\$ 160,287.99	\$ (20,374.07)	-12.71%	\$ 160,287.99
Jun	\$ 187,808.86	\$ 240,405.16	\$ (52,596.30)	-21.88%	\$ 240,405.16
Jul	\$ 231,805.34	\$ 274,323.30	\$ (42,517.96)	-15.50%	\$ 275,072.33
Aug	\$ 158,028.14	\$ 132,716.82	\$ 25,311.32	19.07%	\$ 132,766.82
Sep	\$ 125,158.45	\$ 116,375.76	\$ 8,782.69	7.55%	\$ 116,889.75
	\$ 1,278,148.43	\$ 1,605,332.75	\$ (327,184.32)	-20.38%	\$ 1,610,744.01



Cash / Accrual Breakdown

Panama City

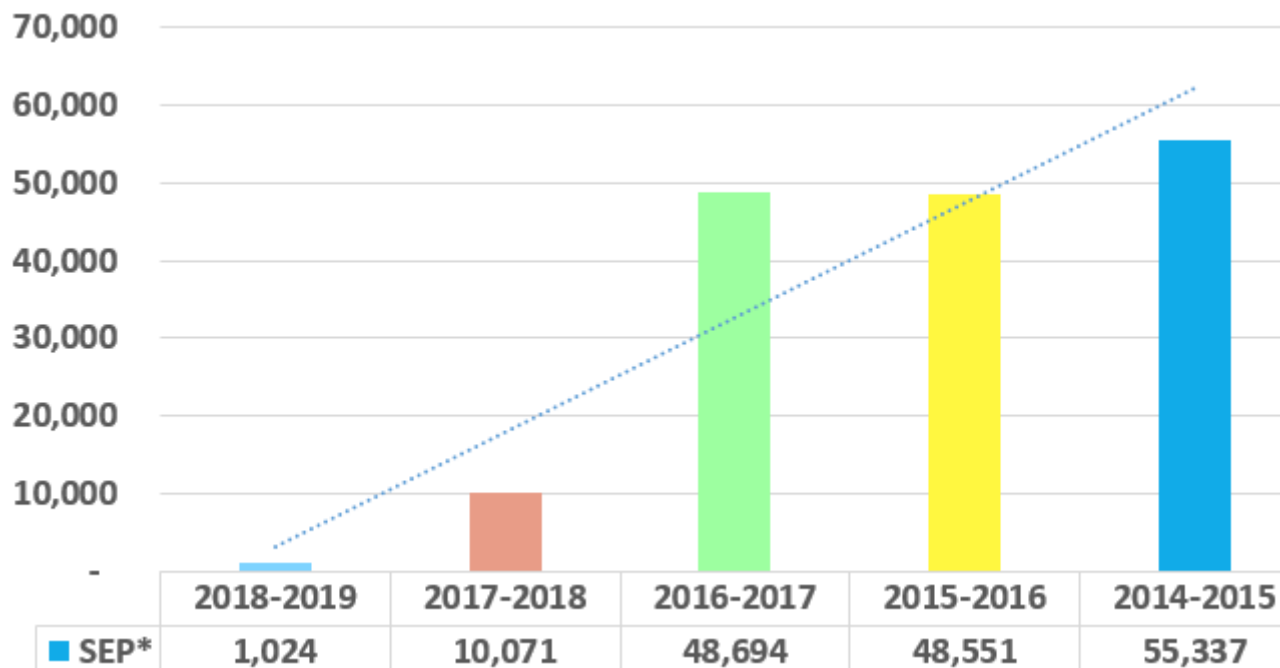
	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	
Pre	\$ 82,074.95	\$ 18,289.19	\$ -	\$ 613.99	\$ 1,625.75	\$ -	\$ 10,438.69	\$ -	\$ -	\$ 335.90	\$ -	\$ -	\$ 113,378.47
Oct	\$ 31,651.53	\$ 17,439.94	\$ 4,358.54	\$ 15.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,465.19
Nov		\$ 40,742.54	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,942.54
Dec			\$ 37,477.04	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ 164.10	\$ -	\$ -	\$ 37,691.14
Jan				\$50,642.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,642.49
Feb					\$ 58,225.30	\$ 1,666.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,891.56
Mar					\$ 151.37	\$80,242.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,393.83
Apr						\$ 454.74	\$111,902.23	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ 112,406.97
May							\$ 868.48	\$138,921.11	\$ 124.33	\$ -	\$ -	\$ -	\$ 139,913.92
Jun									\$187,808.86	\$ -	\$ -	\$ -	\$ 187,808.86
Jul									\$ 156.97	\$231,648.37	\$ -	\$ -	\$ 231,805.34
Aug										\$ -	\$155,812.93	\$ 2,215.21	\$ 158,028.14
Sep										\$ -	\$ -	\$125,158.45	\$ 125,158.45
Post												\$ -	\$ -
	\$ 113,726.48	\$ 76,471.67	\$ 41,935.58	\$51,371.66	\$ 60,052.42	\$82,363.46	\$123,209.40	\$138,971.11	\$188,090.16	\$232,148.37	\$155,812.93	\$127,373.66	\$ 1,391,526.90

***Note:** This report delineates the attribution of collected revenue in a given reporting period.



Cash Collection Analysis: Mexico Beach

For the month ending
September 30, 2019

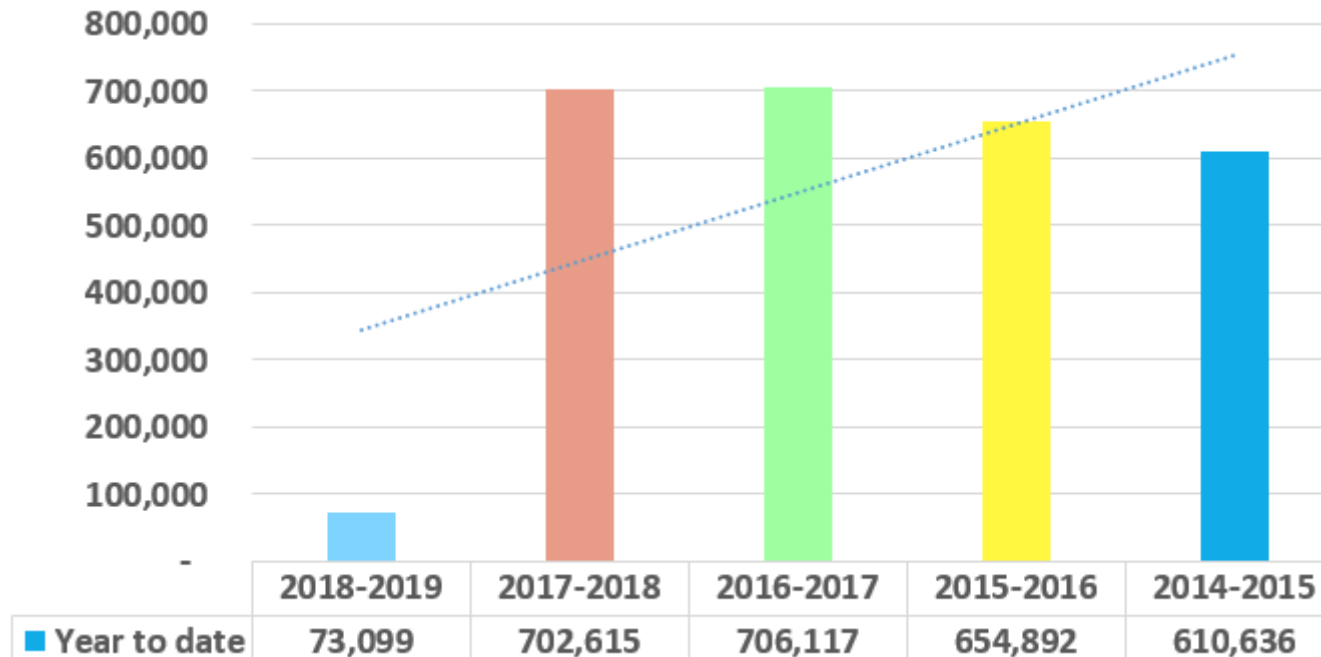


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Cash Collection Analysis: Mexico Beach

Twelve months ending
September 30, 2019

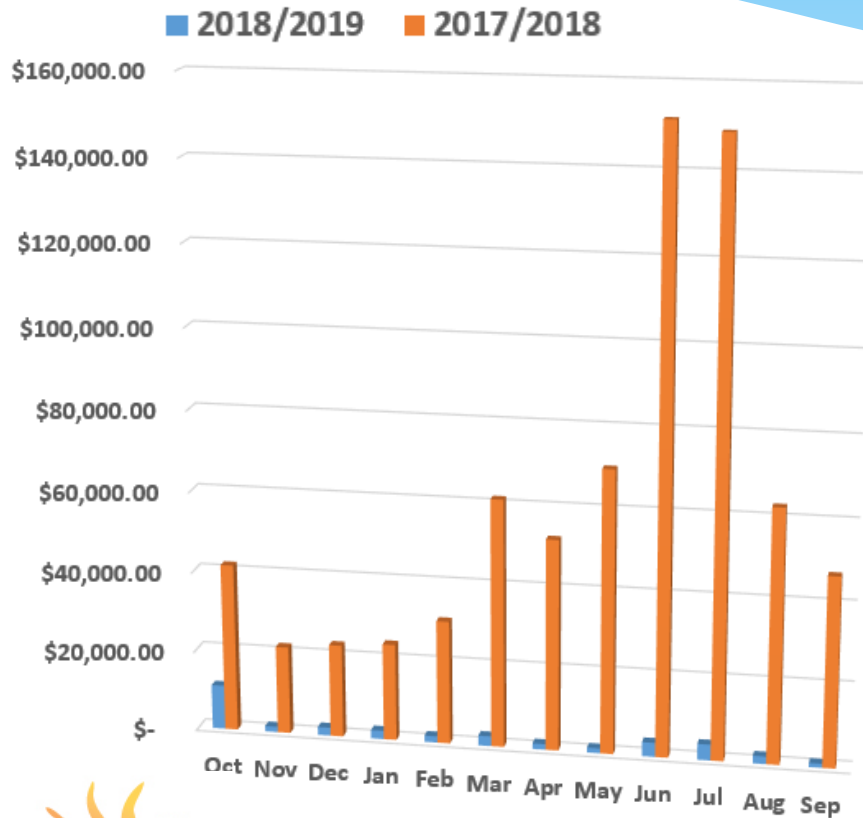


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Accrual Attribution Data

Mexico Beach



Accrual Attribution Data					
	2018/2019 As of 10/31/19	2017/2018 As of 12/31/18	Variance	Variance %	2017/2018 FINAL 10/31/19
Oct	\$ 11,031.44	\$ 41,681.52	\$ (30,650.08)	-73.53%	\$ 41,681.52
Nov	\$ 1,344.97	\$ 21,784.75	\$ (20,439.78)	-93.83%	\$ 21,784.75
Dec	\$ 1,992.06	\$ 23,052.74	\$ (21,060.68)	-91.36%	\$ 23,052.74
Jan	\$ 2,094.25	\$ 24,057.06	\$ (21,962.81)	-91.29%	\$ 24,057.06
Feb	\$ 1,576.72	\$ 30,668.77	\$ (29,092.05)	-94.86%	\$ 30,668.77
Mar	\$ 2,463.93	\$ 61,461.61	\$ (58,997.68)	-95.99%	\$ 61,461.61
Apr	\$ 1,403.50	\$ 52,369.06	\$ (50,965.56)	-97.32%	\$ 52,369.06
May	\$ 1,209.83	\$ 70,138.90	\$ (68,929.07)	-98.28%	\$ 70,140.50
Jun	\$ 3,523.16	\$ 151,642.10	\$ (148,118.94)	-97.68%	\$ 151,776.82
Jul	\$ 3,992.15	\$ 149,149.44	\$ (145,157.29)	-97.32%	\$ 149,473.62
Aug	\$ 1,902.69	\$ 62,999.75	\$ (61,097.06)	-96.98%	\$ 63,503.58
Sep	\$ 1,023.94	\$ 47,184.63	\$ (46,160.69)	-97.83%	\$ 48,235.50
	\$ 33,558.64	\$ 736,190.33	\$ (656,471.00)	-89.17%	\$ 738,205.53



Cash / Accrual Breakdown

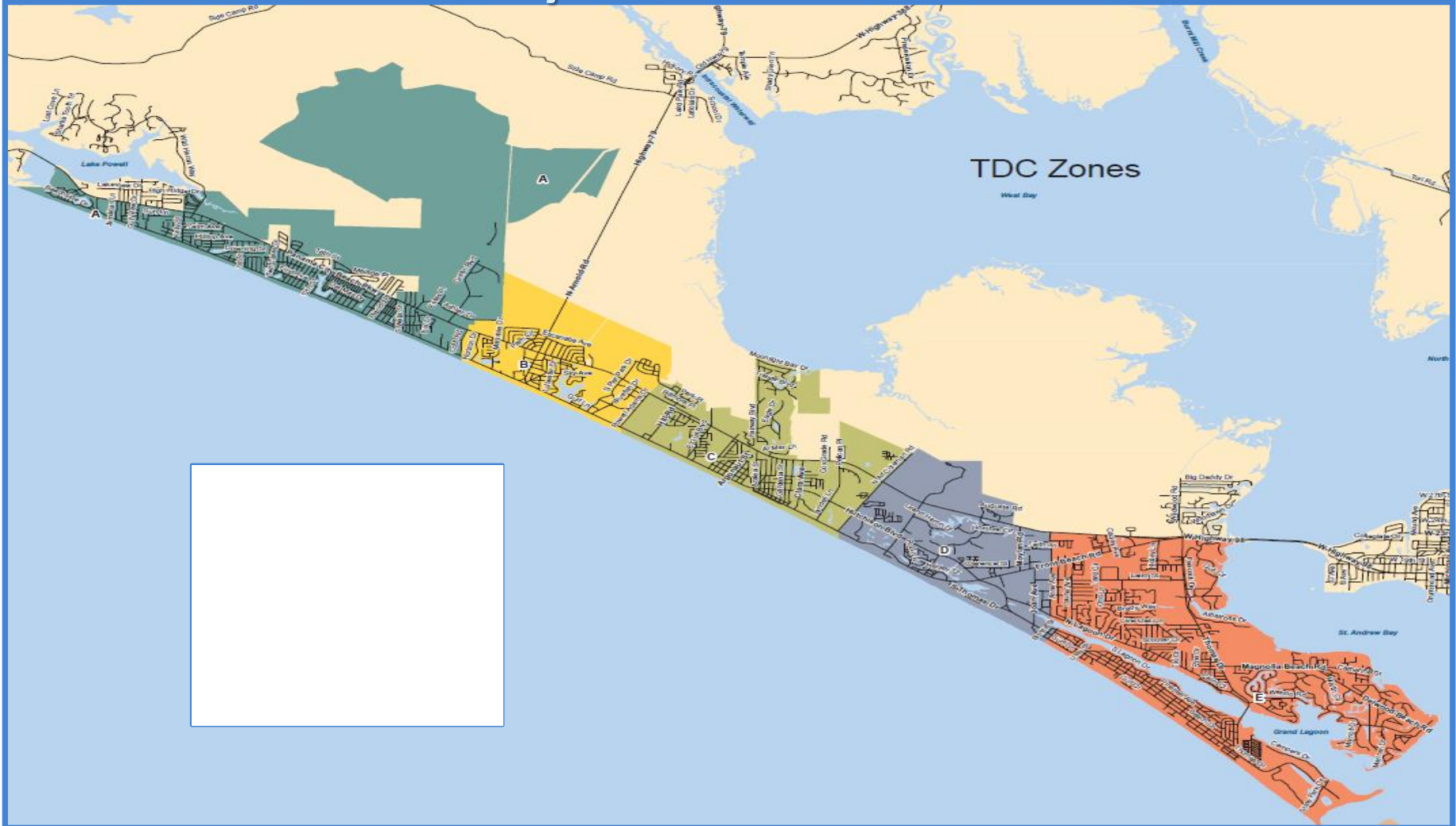
Mexico Beach

Attributed period

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
Pre	\$ 12,604.28	\$ 24,922.15	\$ 184.72	\$ 387.60	\$ 715.12	\$ 726.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,540.03
Oct	\$ 2,810.09	\$ 7,607.81	\$ -	\$ -	\$ -	\$ 613.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,031.44
Nov	\$ 41.44	\$ 150.00	\$ 423.87	\$ -	\$ -	\$ 729.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,344.97
Dec			\$ 421.51	\$ 487.73	\$ -	\$ 1,082.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,992.06
Jan				\$ 566.38	\$ 50.00	\$ 1,477.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,094.25
Feb					\$ 314.43	\$ 1,262.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576.72
Mar						\$ 2,413.93	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,463.93
Apr							\$ 920.30	\$ 50.00	\$ 433.20	\$ -	\$ -	\$ -	\$ 1,403.50
May								\$ 1,172.04	\$ 37.79	\$ -	\$ -	\$ -	\$ 1,209.83
Jun									\$ 3,523.16	\$ -	\$ -	\$ -	\$ 3,523.16
Jul										\$ 3,520.15	\$ 472.00	\$ -	\$ 3,992.15
Aug											\$ 1,902.69	\$ -	\$ 1,902.69
Sep												\$ 1,023.94	\$ 1,023.94
	\$ 15,455.81	\$ 32,679.96	\$ 1,030.10	\$ 1,441.71	\$ 1,079.55	\$ 8,306.27	\$ 970.30	\$ 1,222.04	\$ 3,994.15	\$ 3,520.15	\$ 2,374.69	\$ 1,023.94	\$ 73,098.67

*Note: This report delineates the attribution of collected revenue in a given reporting period.

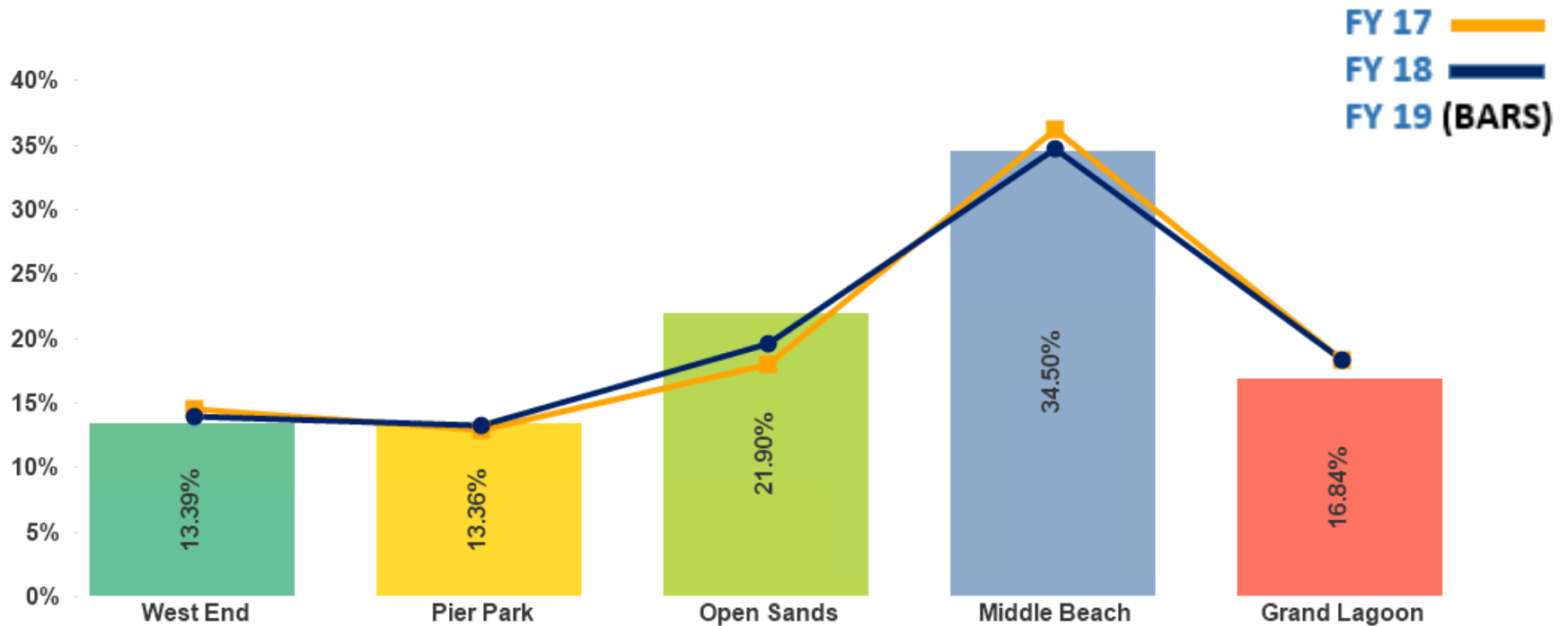
Layout of TDC Zones



Bay County
Tourist Development Council

BILL KINSAUL
CLERK OF COURT & COMPTROLLER
BAY COUNTY

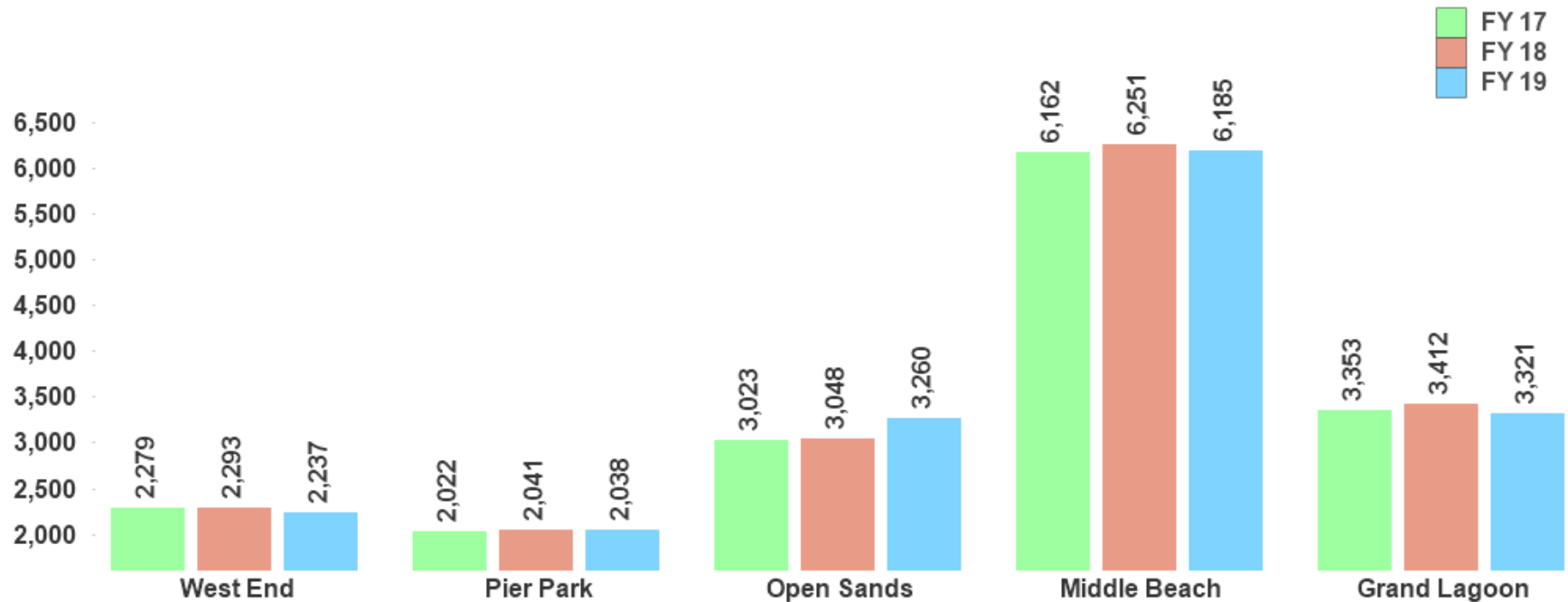
Annual % of Gross Receipts by Zones Three Year September Comparison



Sep	West End	Pier Park	Open Sands	Middle Beach	Grand Lagoon
FY17	14.55%	12.94%	17.96%	36.24%	18.31%
FY18	14.01%	13.30%	19.61%	34.78%	18.30%
FY19	13.39%	13.36%	21.90%	34.50%	16.84%

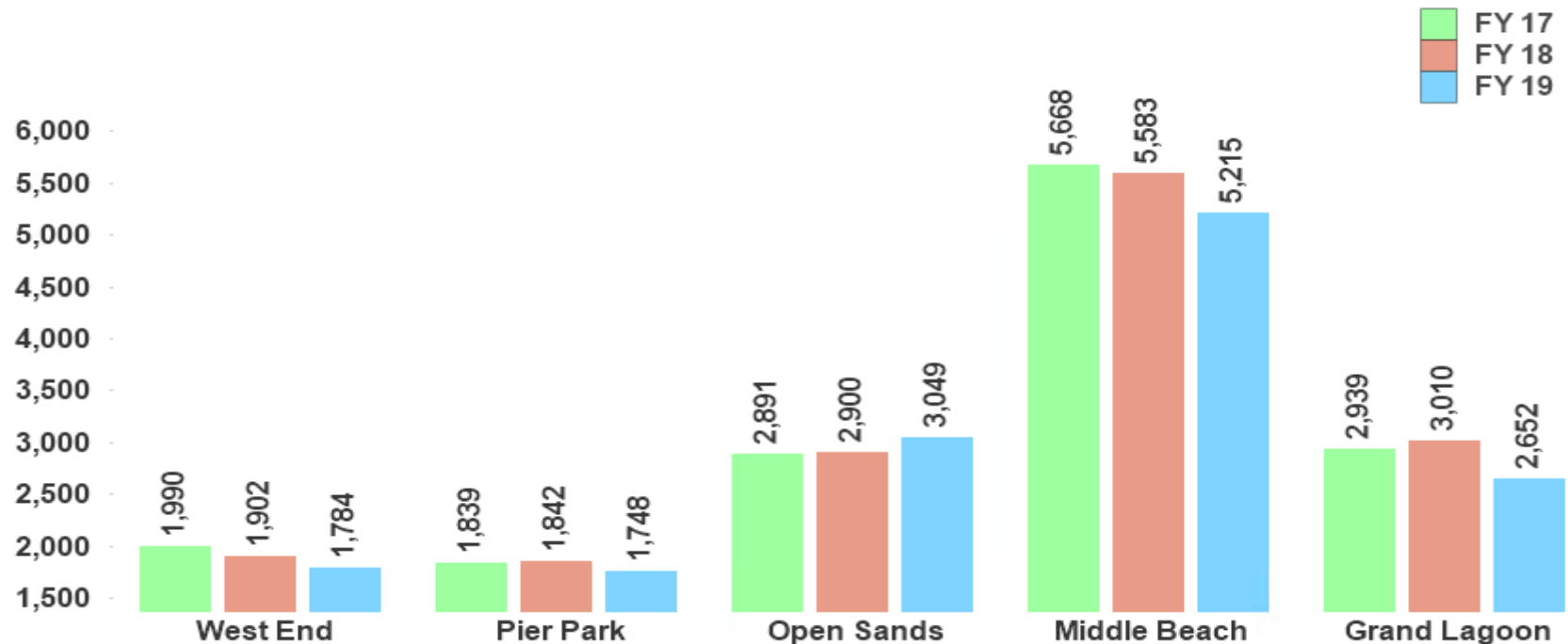


Total Unit Count Three Year September Comparison



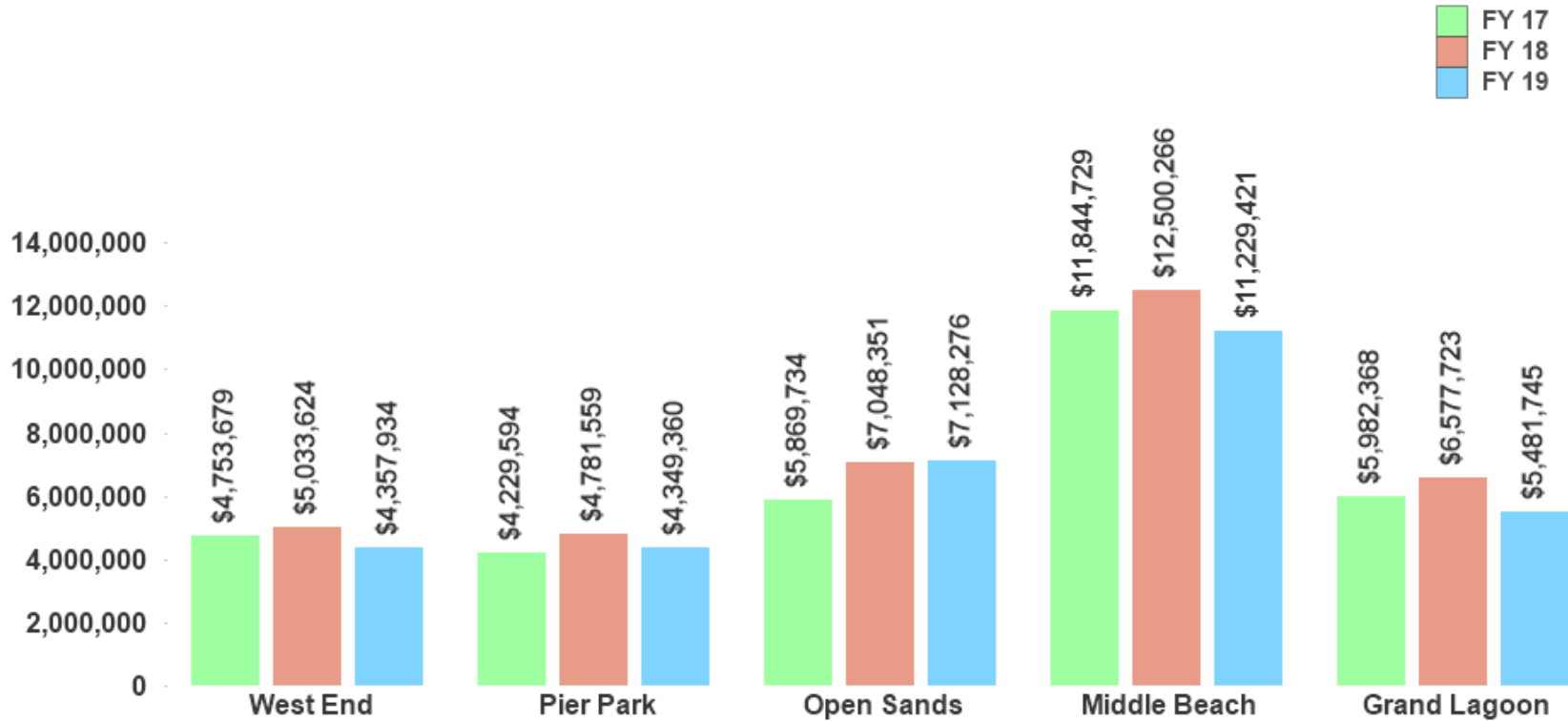
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 17	16,092	16,098	16,431	16,083	16,145	16,463	16,395	16,441	16,630	16,690	16,711	16,839
FY 18	16,618	16,597	16,843	16,708	16,615	16,890	16,623	16,782	17,038	16,907	16,912	17,045
FY 19	16,888	16,895	17,068	16,880	16,662	17,094	16,961	17,090	17,489	17,395	17,213	17,041

Unit Count Reporting Income Three Year September Comparison



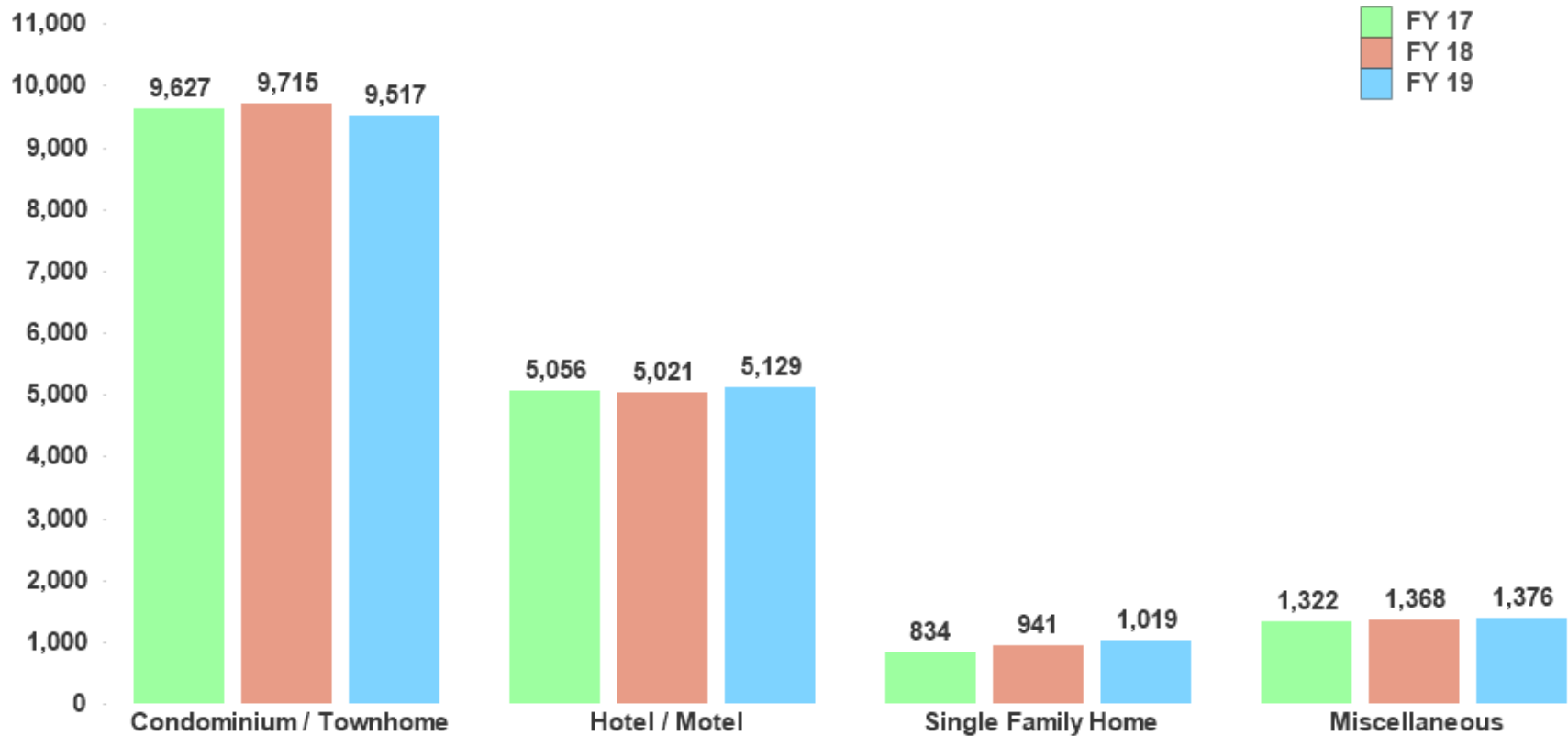
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 17	14,286	10,925	10,382	11,214	12,612	13,828	14,467	15,203	16,015	16,156	15,322	15,327
FY 18	14,235	11,447	10,854	11,846	13,171	14,980	14,921	15,546	16,316	16,260	15,699	15,237
FY 19	14,083	11,437	11,835	12,528	12,639	14,029	13,889	15,060	15,408	15,554	15,146	14,448

Gross Rental Receipts Three Year September Comparison



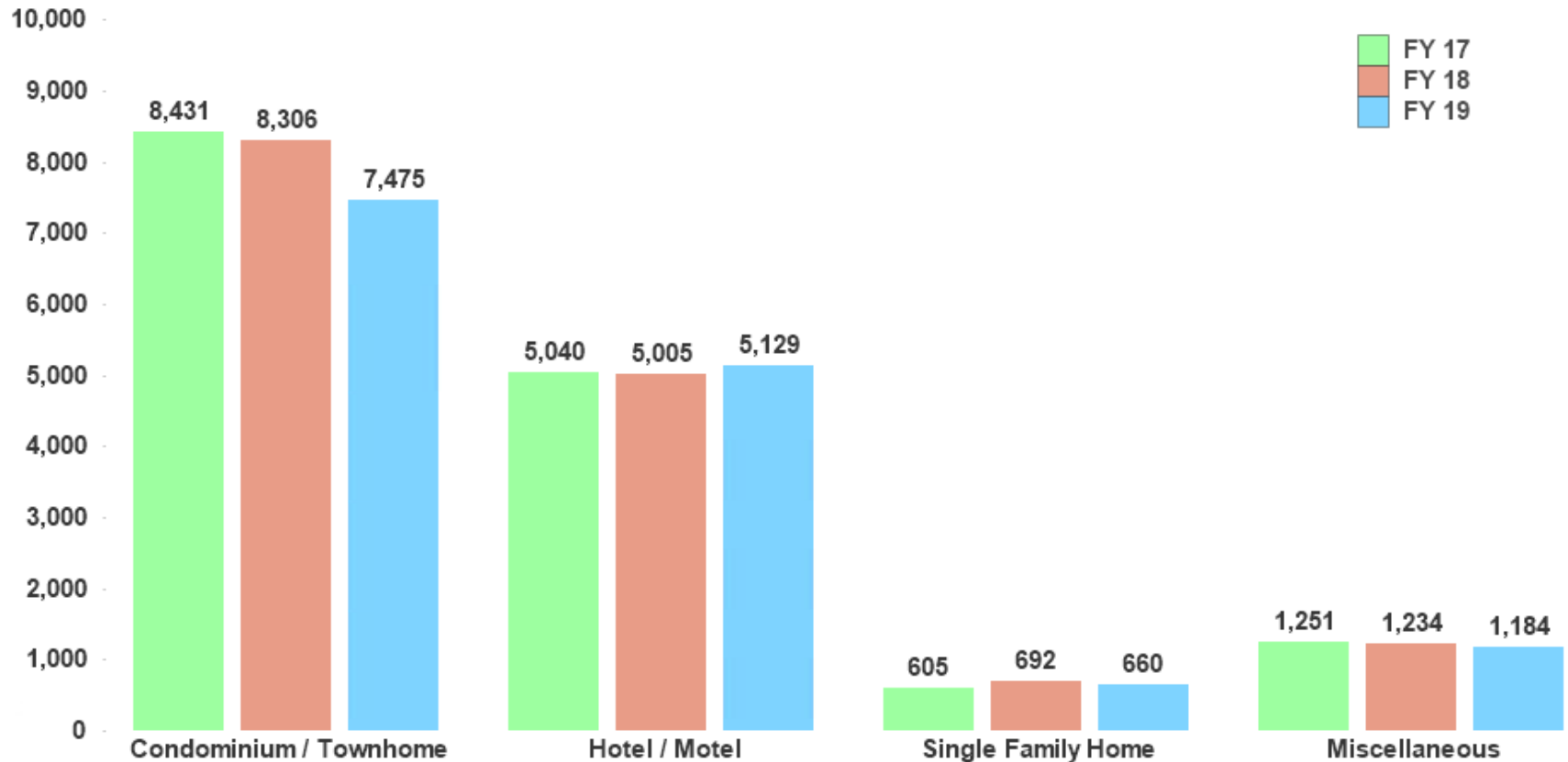
*Rounded to nearest whole dollar per each element

Unit Count by Property Type Three Years - September



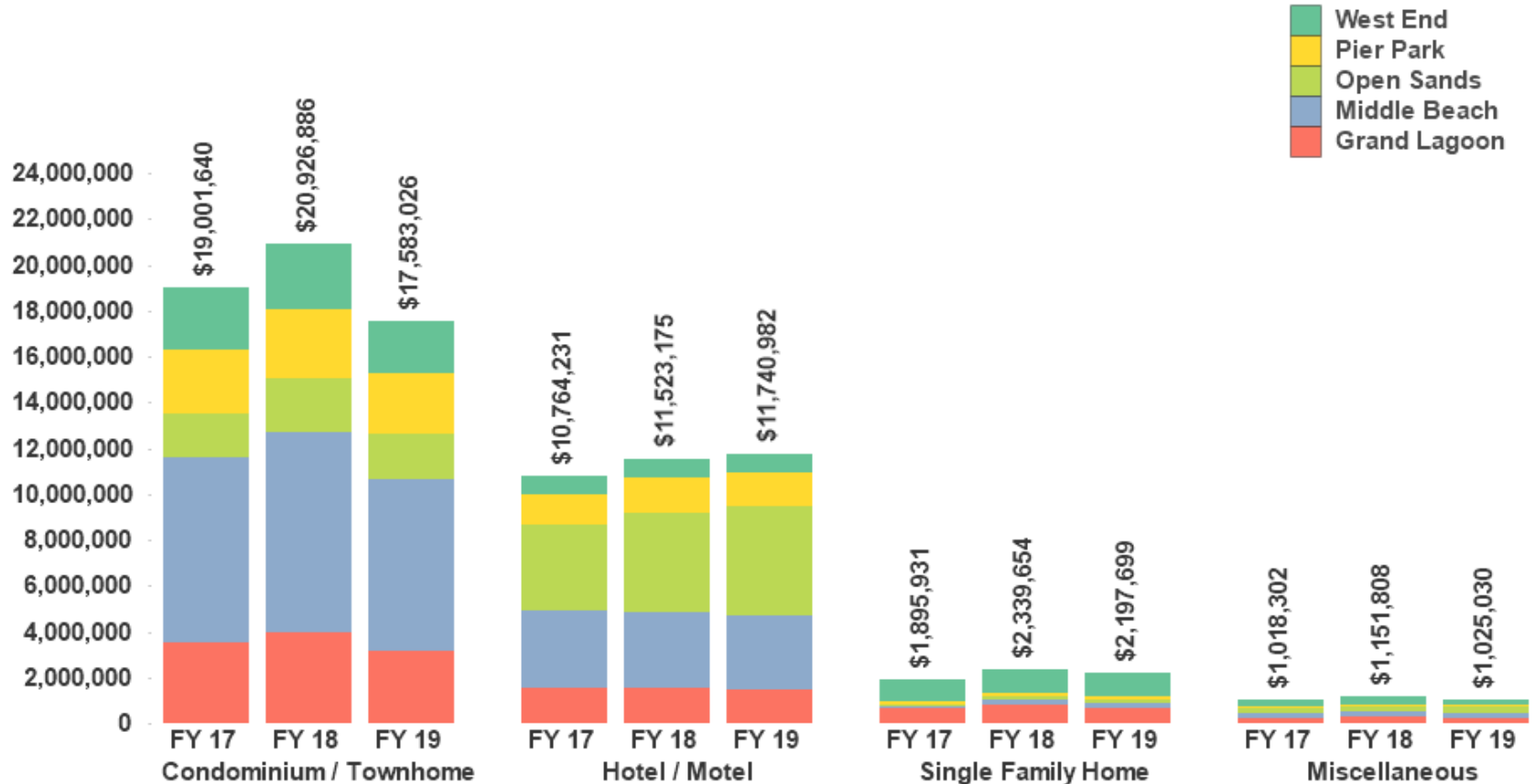
Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

Unit Count Reporting Income by Property Type - Three Year - September



Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

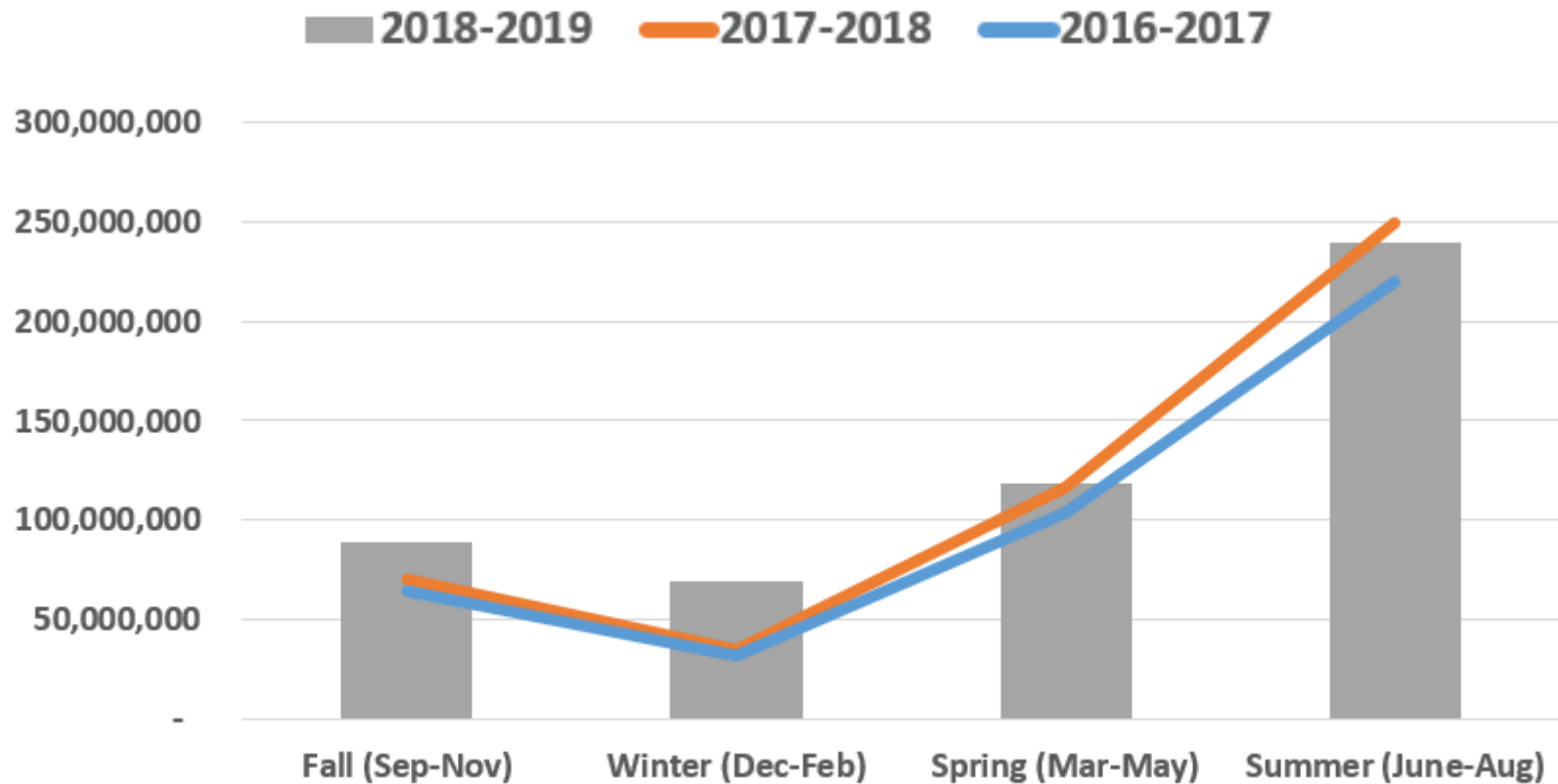
Gross Receipts by Property Type Three Year September Comparison



Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

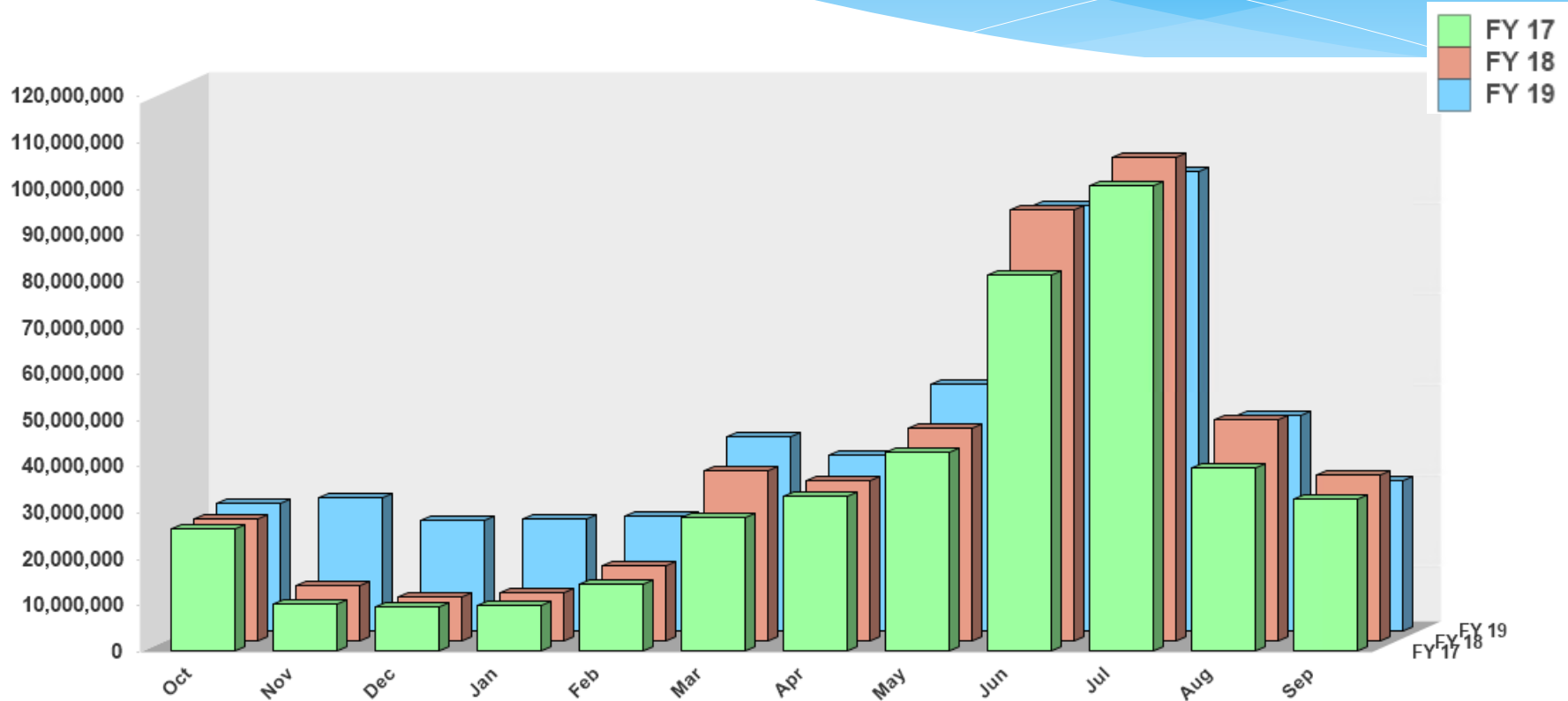
***Rounded to nearest whole dollar per each element**

Seasonal Gross Receipts Three Year Comparison



Year to Date Monthly Gross Receipts Comparison

Fiscal Year Ending September 30, 2019



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 17	\$26,358,966	\$10,153,063	\$9,365,676	\$9,865,719	\$14,321,400	\$28,666,048	\$33,331,757	\$43,040,246	\$81,355,453	\$100,469,309	\$39,585,366	\$32,680,105
FY 18	\$26,221,376	\$11,990,127	\$9,530,070	\$10,512,744	\$16,210,829	\$36,857,758	\$34,633,551	\$46,088,959	\$93,083,240	\$104,464,649	\$47,937,383	\$35,941,523
FY 19	\$27,447,272	\$28,846,596	\$23,898,585	\$24,271,775	\$24,816,249	\$42,118,247	\$37,981,270	\$53,340,002	\$92,073,267	\$99,201,163	\$46,533,637	\$32,546,737

*Rounded to nearest whole dollar per each element

MONTHLY TDT DATA DETAIL

Tourist Tax Data and Statistics Report for Panama City Beach Area for month ending: September 30, 2019



**Bay County
Tourist Development Council**

**Reporting Units grouped by
Condominium / Townhome property type
for month ending September 30, 2019**

BedRoomGroup	West End	Pier Park	Open Sands	Middle Beach	Grand Lagoon	Total
1 Bedroom	364	538	564	1,624	433	3,523
2 Bedroom	658	540	386	1,616	989	4,189
3+ Bedrooms	208	202	175	884	336	1,805
Total	1,230	1,280	1,125	4,124	1,758	9,517

Reporting Gross Receipts grouped by Condominium / Townhome property type for month ending September 30, 2019

BedRoomGroup	West End	Pier Park	Open Sands	Middle Beach	Grand Lagoon	Total
1 Bedroom	\$619,658	\$969,311	\$850,897	\$2,126,309	\$611,331	\$5,177,505
2 Bedroom	\$1,121,664	\$1,115,924	\$646,032	\$2,784,328	\$1,757,762	\$7,425,709
3+ Bedrooms	\$537,315	\$588,776	\$524,472	\$2,558,513	\$770,736	\$4,979,812
Total	\$2,278,637	\$2,674,011	\$2,021,400	\$7,469,149	\$3,139,829	\$17,583,026

Reporting Units and Gross Receipts for Hotel/Motel, Single Family and Miscellaneous property types for month ending September 30, 2019

Hotel/Motel Units:	5,129
Hotel/Motel Gross Receipts:	\$11,740,982

Single Family Units:	1,019
Single Family Gross Receipts:	\$2,197,699

Miscellaneous Units:	1,376
Miscellaneous Gross Receipts:	\$1,025,030

Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

Schedule of Collection Allocation

Panama City Beach

For the month ending and fiscal year to date September 2019 and 2018

For the month ending September 2019

	Current period	Prior periods	Total
Taxes	1,582,912	37,721	1,620,634
Penalties	10,457	5,506	15,963
Interest	37	443	480
Total Collections	1,593,406	43,671	1,637,077

Fiscal year to date through September 2019

	Current period	Prior periods	Total
Taxes	24,072,858	3,274,099	27,346,958
Penalties	63,695	157,682	221,377
Interest	403	11,949	12,352
Total Collections	24,136,957	3,443,730	27,580,687

For the month ending September 2018

	Current period	Prior periods	Total
Taxes	238,699	13,520	252,219
Penalties	0	1,857	1,857
Interest	11	231	242
Total Collections	238,710	15,607	254,318

Fiscal year to date through September 2018

	Current period	Prior periods	Total
Taxes	21,117,734	317,619	21,435,353
Penalties	54,120	56,494	110,613
Interest	7,750	14,551	22,301
Total Collections	21,179,603	388,664	21,568,267



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