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School and Appraisal Districts' Property Value Study

**1999
Final Report**

**Carole Keeton Rylander
Texas Comptroller of Public Accounts**

AFA 6798



School and Appraisal Districts' Property Value Study

**1999
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CAROLE KEETON RYLANDER
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

August 2000

Dear Fellow Texan:

In accordance with state law, I certified the results of the *1999 Final School and Appraisal Districts' Property Value Study* to Education Commissioner Jim Nelson on June 30, 2000. The Commissioner uses the final values in the process for allocating state funds to school districts.

The first section of this report describes how this agency performs the annual study. The appendices list the performance measures for county appraisal districts and the values for school districts.

Senate Bill (S. B.) 4, passed by the 76th Texas Legislature and effective September 1, 1999, required my office to certify to the Commissioner two values—one with only a \$5,000 general homestead exemption (**T1**) and one with the required \$15,000 general homestead exemption (**T2**).

The Texas Education Agency (TEA) will use the **T2** values for most school districts. TEA will use the **T1** value to ensure full reimbursement for school districts that would not otherwise be fully held harmless for the increased losses caused by the additional exemption amount from \$5,000 to \$15,000. These school districts receive Tier I state funding only or are budget-balanced districts, including the Education Code Chapter 41 school districts.

S. B. 4 also required that my office certify an adjustment for both **T1** and **T2** for one-half the optional percentage homestead exemption that some school districts grant. These are noted as **T3** and **T4**. The Commissioner may provide for additional funding to these school districts with the optional exemption if (1) funds are specifically appropriated and (2) the appropriated state funds for the Foundation School Program for the school year exceed the state funds distributed to school districts.

If you have any questions, please e-mail the Property Tax Division staff at <ptd.cpa@cpa.state.tx.us>. You may also call the division staff at 1-800-252-9121, or in Austin at 512/305-9999.

Sincerely,

Carole Keeton Rylander
Texas Comptroller of Public Accounts

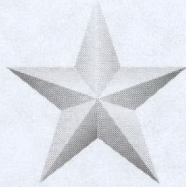
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If you have questions about the information in this booklet, please call the Property Tax Division at 1-800-252-9121 or 512-305-9999.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling the Office of the Comptroller at (512) 463-4000. From a Telecommunications Device for the Deaf (TDD), our hearing impaired taxpayers may call toll free 1-800-248-4099, or they may call via 1-800-RELAY-TX.

In Austin, the local TDD number is 463-4621.



Purpose of and Methods Used in the Property Value Study

Factors Affecting Property Values
in the Property Value Study

Purpose of the Property Value Study

Legislative Background

The Texas Government Code in Section 403.302 requires the State Comptroller to conduct an annual study to estimate the total taxable value of all property within each school district. This requirement is of primary importance because the state's distribution of several billion dollars in school aid depends in part on the Comptroller's findings.

As a part of this annual study, the code also requires the Comptroller to:

- use sales and generally accepted auditing and sampling techniques, and
- test the validity of taxable values and presume that appraisal roll values are correct when values are valid.

The Comptroller's test of "the validity of the taxable values assigned to each category of property by the appraisal district," as required by the Government Code, is accomplished by constructing a statistical margin of error about the Comptroller's estimate of value in each component school district. Values are presumed "valid" when they are within the error margin or when they are within an assigned tolerance range.

Section 5.10 of the Property Tax Code requires the Comptroller to determine annually the level and uniformity of property tax appraisals in each appraisal district by using data collected in the annual school district study discussed above. The school district study required by the Government Code and the appraisal district study required by Section 5.10 of the Property Tax Code are jointly referred to as the Comptroller's Property Value Study.

In Texas, state education aid is based in part on the per pupil wealth of a school district. The commissioner of education uses the Comptroller's estimates of taxable value to calculate the state funds each district receives.

Taxable value is the estimated property wealth of each school district for state funding purposes. It equals the market value of all property in a district, minus certain exemptions and deductions. The Comptroller's estimated taxable value

reflects deductions for state-mandated homestead and disabled veterans' exemptions. Deductions also arise from reinvestment zones, freeport exemptions, productivity appraisal of qualified agricultural lands, the school tax ceiling for over-65 homeowners, and other state mandated exemptions.

In addition to estimating the wealth of each district, the Comptroller annually estimates the level and uniformity of property tax appraisals in each appraisal district. The *level of appraisal* shows whether the district has appraised typical properties at 100 percent of the legally required level (normally the market value). The *uniformity* measures indicate whether the appraisal district is appraising property uniformly within a category or from one category to another.

Under the Government Code, the agency must certify the preliminary findings of taxable value for each district before February 1 of the year following the year under study. The agency delivers the findings to districts and also certifies them to the commissioner of education. Districts that wish to protest their preliminary value findings must do so, by Comptroller rule, within 40 days after the date of preliminary certification.

The Comptroller must publish the findings of the appraisal district study and distribute copies to all appraisal districts and members of the Legislature. Although the Property Tax Code does not give appraisal districts the right to appeal study findings, the Comptroller allows appeals of level and uniformity measures in an effort to enhance fairness and accuracy.

School districts and appraisal districts submit protests in March. Staff reviews the data from each protesting district to correct clerical errors and other problems. Most protests are resolved during this informal process and do not require a formal hearing before a hearing examiner.

In May, Comptroller hearing examiners hear the remaining unresolved protests. After this process, districts may file exceptions to the hearing examiners'

proposed decisions. Final reviews of the proposed decisions, based on the written exceptions, occur in June.

How the findings of the Property Value Study are used in the school funding formula to determine state aid is described in Chapter 42 of the Education Code. If you have questions about state aid or the funding formula, contact the Texas Education Agency at 512/463-9238.

Property Classifications

The Government Code and the Property Tax Code require the Comptroller to develop ratios and value estimates for property categories and to combine information on the various property categories into overall estimates.

The property categories generally studied are listed below.

- A. Real Property: Single-family, Residential
- B. Real Property: Multifamily, Residential
- C. Real Property: Vacant Lots and Tracts
- D/E. Real Property: Acreage, Market Value and Farm and Ranch Improvements
- D1. Real Property: Acreage, Productivity Value
- F1. Real Property: Commercial
- G. Real Property: Oil, Gas and Other Minerals
- J. Real and Tangible Personal Property: Utilities
- L1. Personal Property: Commercial

The Comptroller has the discretion to group properties into any other category or subcategory necessary for the efficient and accurate completion of the Property Value Study.

There are several property categories for which the Comptroller does **not** develop ratios or value estimates. These categories are included in the study at the taxable value reported by the district. Districts may appeal these categories' reported values if they are inaccurate.

An explanation of the methods used in the school and appraisal district studies appear in the next sections.

Methods Used in the School District Study

The Property Tax Division (PTD) determines total taxable value in a school district by estimating market value or by accepting the local appraised value in each property category in the district and then adding these category values for an overall school district value. To estimate category values, division staff obtains a representative sample of properties in each category, computes a weighted mean ratio from this sample and divides this ratio into the school district's self-reported appraisal roll value for the category.

Comptroller staff selects property samples randomly whenever possible to ensure that the samples reasonably represent the larger universe of properties in each category. A census of all sales is used when the number of sales is smaller than (or does not greatly exceed) the target sample size. Comptroller staff also stratifies samples to improve sample representativeness if stratification data are available and if stratification is feasible. (Stratification is discussed in detail in the next section.)

An appraisal ratio for an individual property is the ratio of the property's appraised value as shown on the appraisal roll to its market value. The market value is indicated by the sales price of the property or staff-appraised value. Table One shows appraisal ratios for a sample consisting of both sales and appraisals as indicators of market value. For example, Sale Number 1 in this table has an appraisal roll value of \$65,834 and an adjusted sale price of \$83,113. Dividing \$65,834 by \$83,113 yields an appraisal ratio of 0.79 for this parcel.

Table One also shows the computation of a non-stratified weighted mean appraisal ratio. A weighted mean appraisal ratio, as opposed to an unweighted mean appraisal ratio, takes into account the different values of the individual properties making up the sample. It is calculated by summing the appraisal roll values, summing the sales prices and staff appraisals and dividing the first sum by the second. As shown in

the table, the total appraisal roll value for this sample is \$2,007,285, and the total value of sales and appraisals is \$2,443,170. Dividing the former by the latter produces the weighted mean appraisal ratio of 0.8216. Finally, dividing the district's total self-reported appraisal roll category value of \$27,621,400 by the weighted mean appraisal ratio of 0.8216 produces an estimated category market value of \$33,619,036.

Stratified Weighted Mean Appraisal Ratios

As mentioned earlier, PTD uses value-stratified weighted mean appraisal ratios whenever feasible to estimate market values for residential properties (Categories A and B), vacant lots (Category C) commercial properties (Categories F1 and L1) and minerals (Category G). These ratios are stratified by value class within each category if reasonably accurate stratification data are available.

The distribution of appraisal roll values by value class is obtained from stratification surveys, the appraisal rolls, or the prior year stratification surveys, depending upon availability. If stratification data are not available for a school district, stratified weighted mean appraisal ratios cannot be calculated. If the data to calculate a value-stratified ratio becomes available at any time during the process, including the protest process, a value-stratified ratio may be calculated.

A value-stratified weighted mean appraisal ratio is a mechanism to automatically adjust the sample to be representative of the population from which it is taken. For example, low-valued properties tend to be clustered in certain geographic areas, while mid-range and high-valued properties tend to be clustered in others. Similarly, construction types tend to vary with value class. A value-stratified weighted mean appraisal ratio adjusts for location effect and for the effects of varying construction types. In addition, it is a particularly useful tool for enhancing sample representativeness when appraisal levels in a category vary significantly

between lower-valued and higher-valued properties.

PTD has established a value-stratification procedure, which results in six strata. For the most part, the value ranges within the strata vary from school district to school district, and from year to year depending entirely on the distribution of property value within each school district.

The six strata are:

Stratum #1 - The low value stratum. After sorting all the properties in the category from lowest value to highest value, and beginning with the lowest valued property, this stratum contains the low-valued properties that collectively equal 5 percent of the category's total appraised value. PTD does not study this stratum. Instead, PTD accepts the locally determined value by defaulting to a ratio of 1.00.

Stratum #2 - This stratum contains all properties that individually exceed 20 percent of the value in the property category. PTD may or may not study these high-valued properties.

Stratum #3 - After the remaining properties (properties not included in stratum one or stratum two) are sorted from lowest value to highest value, properties representing about the first 25 percent of the remaining appraisal roll value in the category comprise stratum 3.

Stratum #4 - Properties representing about the second 25 percent of the remaining appraisal roll value in the category comprise stratum 4.

Stratum #5 - Properties representing about the third 25 percent of the remaining appraisal roll value in the category comprise stratum 5.

Stratum #6 - Properties representing about the fourth 25 percent of the remaining appraisal roll value in the category comprise stratum 6.

PTD generally studies strata 3-6 by random sampling procedures discussed elsewhere in this publication.

Refer to PTD's *Stratification Survey* for detailed instructions on stratifying property.

Table Two, Three and Four show how a stratified weighted mean appraisal ratio is calculated and how it differs from a weighted mean and a simple mean appraisal ratio. The stratified weighted mean appraisal ratio for a category is calculated by (1) grouping sample properties by appraisal roll value stratum, (2) calculating a weighted mean appraisal ratio for each value stratum, (3) dividing the weighted mean appraisal ratio into the CAD total appraisal roll value for each value stratum to estimate a market value, (4) summing these individual market value stratum estimates and (5) dividing the sum of the CAD values in each stratum by the sum of PTD's individual market value stratum estimates.

Table Two lists the properties in a hypothetical random sample. The sample properties are grouped in six strata (see preceding text for definitions of the various strata). A ratio is calculated for each property, by dividing the CAD value by the PTD appraisal value or sale price. A weighted mean ratio is calculated for each stratum by dividing the sum of the CAD values by the sum of the PTD appraisal or sale amounts. A weighted mean ratio is calculated for the entire property category by dividing the sum of the CAD values in every strata by the sum of the PTD values in every strata. A simple mean ratio is calculated by summing all the individual property ratios in the entire category and dividing by the number of ratios. The weighted mean and simple mean are calculated for comparison to the stratified weighted mean to be calculated in Table Four and for use in calculating the price-related differential (PRD). The PRD is calculated by dividing the simple mean by the weighted mean.

Table Three lists the strata shown in Table Two and shows for each stratum: the number of sample parcels, the CAD value of the sample properties, the PTD value of the sample properties and the weighted mean ratio. Table Three also shows how the weighted mean stratum ratios are calculated by dividing the CAD value in each stratum by the PTD value in each stratum.

Table Four lists the strata shown in Table Two and Table Three and shows for each stratum: the number of parcels in the stratum, the CAD value in the stratum, the stratum ratio (from Table

Two or Table Three), and the PTD market value estimate. Table Four also shows the calculation of the stratified weighted mean ratio by dividing the sum of the CAD values for each stratum by the sum of the PTD market value estimated for each stratum. This stratified weighted mean ratio is divided into the appropriate

self-reported category total to develop the PTD's market value estimate for the category (refer to your *ISD Summary Worksheet* to see this final calculation).

As shown in the hypothetical example in Table Two, there are substantial differences in the level of appraisal among value strata. Lower-valued properties are

**Table One
Sample Calculation of
Weighted Mean Appraisal Ratio
School District ABC
Category A: Single-family Residential**

Sales			
Sale Number	Appraisal Roll Value	Adjusted Sale Price	Individual Appraisal Ratio
1	\$65,834	\$83,113	0.79
2	75,254	90,720	0.83
3	94,420	135,610	0.7
4	99,880	113,310	0.88
5	82,253	109,250	0.75
6	89,654	94,715	0.95
7	76,502	91,680	0.83
8	111,020	128,048	0.87
9	44,441	62,370	0.71
10	64,519	75,905	0.85
11	64,842	81,127	0.8
12	39,479	41,925	0.94
13	193,344	245,700	0.79
14	98,885	127,493	0.78
15	114,788	118,898	0.97
16	92,088	113,645	0.81
17	84,449	84,995	0.99
18	21,090	25,988	0.81
19	22,080	27,398	0.81

Appraisals			
Appraisal Number	Appraisal Roll Value	Appraisal Value for Study	Individual Appraisal Ratio
1	\$97,576	\$110,741	0.88
2	60,437	70,964	0.85
3	107,543	148,828	0.72
4	60,264	86,303	0.7
5	69,708	76,117	0.92
6	76,935	98,327	0.78

Total Sales and Appraisals			
Total Appraisal Roll Value for Test	Total Value of Sales and Appraisals	Weighted Mean Appraisal Ratio	
\$2,007,285	÷	2,443,170	=
			0.8216

**Table Two
Sample Calculation of a
Value-Stratified
Weighted Mean Appraisal Ratio
(Step 1)**

	Appraisal Roll Value in the sample		Appraisal/ Sale Price in the sample		Ratio* CAD / PTD in the sample
STRATUM 1: \$0- to \$2,500					
Stratum 1 Total:	not sampled		not sampled		
STRATUM 2: \$1,205,000 and up					
	1,205,000		1,210,000		0.9959
Stratum 2 Total:	1,205,000	÷	1,209,961	=	0.9959
STRATUM 3: \$2,501 to \$15,300					
	11,243		8,000		1.4054
	13,510		10,000		1.3510
	14,194		11,500		1.2343
	14,800		12,000		1.2333
	15,001		13,000		1.1539
Stratum 3 Total:	68,748	÷	54,500	=	1.2614
STRATUM 4: \$15,301 to \$47,573					
	20,374		20,000		1.0187
	20,477		20,000		1.0238
	20,994		20,000		1.0497
	25,806		24,800		1.0405
	28,166		27,000		1.0432
Stratum 4 Total:	115,816	÷	111,800	=	1.0359
STRATUM 5: \$47,574 to \$110,625					
	51,007		52,000		0.9809
	52,191		52,000		1.0037
	53,217		54,000		0.9855
	54,141		54,000		1.0026
	57,396		57,000		1.0070
Stratum 5 Total:	267,952	÷	269,000	=	0.9961
STRATUM 6: \$110,626 to \$465,581					
	111,648		125,000		0.8932
	114,140		135,000		0.8455
	139,498		150,000		0.9300
Stratum 6 Total:	365,286	÷	410,000	=	0.8909
Grand Totals:	<u>\$2,022,802</u>		<u>\$2,055,261</u>		
<i>totals based on 19 parcels</i>					
Mean Ratio (unweighted average)					1.0631
<i>average based on 19 parcels</i>					
Weighted Mean Ratio					0.9842
<i>\$2,022,802 / \$2,055,261</i>					
Price-Related Differential					1.0802
<i>mean ratio 1.0631 / weighted mean ratio 0.9842</i>					

*Rounded 4 places

appraised at higher levels than higher-valued properties, as indicated by a price-related differential well above 1.03. Using a stratified weighted mean appraisal ratio will adjust for these differences so that they will not bias the sample ratio and the resulting market value estimate for the category.

The six value ranges used to compute stratified weighted mean appraisal ratios in each of Categories A, B, C, F1, and L1 are the same as those computed in the previous year's stratification survey or from, the previous year's electronic appraisal roll submission.

Because the current study year's value ranges are unknown when staff selects sample properties, staff selects the sample based on value ranges from the previous study year. In calculating the stratified weighted mean, staff uses the current year's appraised values in the previous year's value ranges. To obtain the value ranges and amounts, staff uses either the stratification survey data or stratification from the electronic appraisal roll unless notable differences exist between the category totals shown on the reports of property value and the category totals from another source.

In some school districts, staff finds certain properties in a category sample sufficiently different from the remaining sample properties to warrant treatment as "exception" properties. Properties in samples smaller than the minimum sample size are also treated as exceptions. An exception property is a property placed in its own separate value class. The staff's rationale is to offset the potential bias that an exception property might have on the estimated ratio.

Staff set the minimum sample size in each stratum at the lower of five, or 25 percent of the number of properties in the stratum population. The 25 percent rule has the effect of lowering the minimum sample size when the number of properties in the stratum population is very small (fewer than 18).

PTD's samples of properties may sometimes include outliers. The IAAO's *Property Appraisal and Assessment Administration* states "Outliers are properties with very high or low sales ratios. ...Particularly when the sample is small, outliers can distort ratio studies and should be reviewed carefully."

If PTD staff determines the outlier is the result of an appraisal district error or unusual market variability, the outlier remains in the study. If the outlier was caused by a clerical error, a property mismatch or an error in appraisal judgment, PTD staff attempts to correct the error so that the property can remain in the study. If staff finds, however, that the outlier is a non-market transaction, staff excludes the outlier from the sample. PTD may exclude extreme outliers that remain after the process described above is concluded.

Using Confidence Intervals in School District Value Estimates

Comptroller staff uses confidence intervals to determine whether local value is assigned to a school district. To compute a confidence interval, staff adds the PTD value estimates for tested categories. Tested categories include randomly sampled categories and the value of censused properties from Categories D2 (productivity value of acreage), J (Utilities), and the value of exception properties. This sum is PTD's value esti-

mate for tested categories. Staff then computes a confidence interval around this estimate of value. (One-half of the confidence interval, expressed in percentage terms, is the *margin of error*.)

If the district's summed values for the tested categories fall within this confidence interval, then staff assigns *local value* to the district. Conversely, if the district's summed values for these tested categories fall outside this confidence interval, then staff assigns *state value* to the property categories it studied in the district.

Table Three
Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio
Step 2

Stratum Number	Number of Parcels in the sample	CAD Value in the sample	÷	PTD Estimate in the sample	=	Stratum Ratio weighted mean ratio in the sample*
(#)	(n _{sample})	(TX _{sample})		(TY _{sample})		(r1 _{sample})
1	n/a	n/a		n/a		1.0000
2	1	1,205,000	÷	1,210,000	=	census
3	5	68,748	÷	54,500	=	1.2614
4	5	115,816	÷	111,800	=	1.0359
5	5	267,952	÷	269,000	=	0.9961
6	3	365,286	÷	410,000	=	0.8909

*Rounded 4 places

Table Four
Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio
Steps 3-5

Stratum Number	Number of Parcels in the Stratum	CAD Value in the Stratum	÷	Stratum Ratio weighted mean ratio in the sample	=	PTD Estimate in the Stratum**
(#)	(N _{Stratum})	(TX _{Stratum})		(r1 _{sample})		(TY _{Stratum})
1	711	300,224	÷	1.0000	=	300,224
2	1	1,205,000	÷	census	=	1,210,000
3	259	1,495,515	÷	1.2614	=	1,185,570
4	56	1,463,787	÷	1.0359	=	1,413,029
5	22	1,500,526	÷	0.9961	=	1,506,395
6	7	1,544,658	÷	0.8909	=	1,733,737
	+	+				+
	=	=				=
	1,056	7,509,710		1.0219		7,349,099
	Total Stratum Parcels	Total CAD Value		(7,509,710 ÷ 7,349,060) Stratified Ratio		Total PTD Estimate

**Rounded to the nearest dollar

The division uses a uniform margin of error as a planning tool to allocate its resources. The *margin of error* as used in the study is a range of values within a school district that are equally likely to be correct. This range is expressed as a percentage of PTD's estimate of school district taxable value. The margin or error discussion in this section assumes a planned margin of error of 5 percent. The planned margin of error is set by management and may vary from year to year. A 5-percent planned margin of error can be illustrated by the following example.

If PTD attains a margin of error of 5 percent in a school district and estimates a value of \$100 million for that district, the margin of error is \$95 million to \$105 million. If the local value falls anywhere within this range, PTD certifies the district's local value to the Texas Education Agency for school funding purposes.

The size of the actual margin of error is determined by the sample that is used in the study. PTD estimates how many sample parcels will be required to achieve the planned margin of error. Sometimes the estimated number of parcels is too high or too low to reach the planned margin of error and produces an actual margin of error lower or higher than planned.

In past studies, PTD has collected enough samples to reach a lower margin of error than planned in some school districts. In other districts, PTD was not able to collect enough samples to meet the planned margin of error so that PTD's actual margins of error were larger than planned.

In response to appraisal district and school district requests, the division will hold districts harmless when actual margins of error are less than planned. At a 5-percent, planned margin of error, this policy means that even if PTD's actual margin of error in a district is 4 percent, 3

percent or less, the district will be treated as if the margin of error is 5 percent for the purpose of determining value. For example, if PTD collects enough samples to reach a highly accurate actual 2-percent margin of error and the district's local value falls between 2 and 5 percent of PTD's value, the district's local value will be certified.

On the other hand, if PTD's actual margin of error is more than 5 percent, PTD will use the actual margin of error to decide whether to assign local value. For example, if a district's local value is 5.5 percent from PTD's value and the actual margin of error is 6 percent, the district's local value will be certified.

PTD attempts to obtain the proper number of samples in each school district property category to attain the planned margin of error in each school district. The two variables that affect staff's ability to attain the planned margin of error in each school district are appraisal *variability* and *sample size*. *Variability* is a measure of the district's appraisal uniformity or ability to appraise properties at the same percentage of market value. The coefficient of dispersion (COD) is one measure of variability. *Sample size* refers to the number of sales and appraisals included in a school district's property value study.

School districts with high variability require large sample sizes to attain the planned margin of error. The greater the variability, the larger the required sample size. PTD adjusts its sample sizes upward in an attempt to compensate for high variability and attain the planned margin of error. In some school districts, however, the variability is so large that hundreds or even thousands of appraisals are necessary to reach the planned margin of error. So, in some school districts, PTD may not allocate the prohibitive level of resources necessary to obtain the planned margin of error.

In most school districts, variability in the sample turns out to be slightly higher or lower than the variability used to calculate the sample sizes assigned to field staff. In these districts, even though PTD staff obtained the planned number of parcels, the margin of error will be higher or lower than planned but will be close, as compared to districts that have very high variability and prohibitive sample sizes. In any school district property stratum with excessive variability (stratum COD in excess of 20), PTD automatically limits the sample size to 30, and excludes the stratum from the margin of error calculation. This procedure prevents non-uniformly appraised value strata from contributing to larger school district margins of error.

More detailed explanations of the confidence interval and margin of error computations can be found in the *Questions and Answers* portion of this booklet on page 31.

Aggregating School District Study Data for the Appraisal District Study

Samples collected for the school district study and aggregated to the appraisal district level provide the basis for computing appraisal district performance measures, by category. The methods used to compute these performance measures are discussed in the next section.

Samples from each category are aggregated to the appraisal district level, with one exception. The ratio derived for agricultural acreage receiving productivity appraisal is not a median derived from a property sample. Consequently, staff does not calculate measures of appraisal uniformity for acreage receiving productivity appraisal. The appraisal district performance measures listed under "D. Rural Real-Market Value" are derived from the property samples used to compute the weighted mean appraisal ratios for estimating the market values of non-qualified acreage and farm and ranch improvements.

Methods Used in the Appraisal District Study

Section 5.10 of the Property Tax Code requires the Comptroller to conduct and publish an annual study of appraisal districts to determine the median level of appraisal and the uniformity of appraisal in each major property category in each appraisal district in the state. In addition, the Tax Code requires the agency to publish other standard statistical measures it considers appropriate. These measures are described later in this section. This section also requires the Comptroller to use the data collected from the annual school district study for the annual appraisal district study.

Calculating the Median Appraisal Ratio

Section 1.12(c) of the Property Tax Code defines the median appraisal ratio as follows:

“The median appraisal ratio for a sample of properties is, in a numerically ordered list of the appraisal ratios for the properties: (1) if the sample contains an odd number of properties, the appraisal ratio above and below which there is an equal number of appraisal ratios in the list; or (2) if the sample contains an even number of properties, the average of the two consecutive appraisal ratios above and below which there is an equal number of appraisal ratios in the list.”

The value of individual properties does not influence the median ratio; only the ranking of individual ratios within the sample matters. The median ratio falls at the middle of a group of ratios ranked from highest to lowest or lowest to highest.

Table Five uses 19 sales (marked “S1” to “S19”) and six appraisals (marked “A1” to “A6”) to show how to identify the median ratio. In this table, the appraisal ratios are ranked from the highest ratio to the lowest. Twenty-five properties make up the sample. The median ratio, 0.81, is thirteenth on the list. Twelve properties are ranked above it, and 12 are ranked below it.

An easy way to find the median for a sample containing an odd number of properties is to divide the total count by

two, then round the result upward to the nearest whole number. The sample shown in Table Five contains 25 parcels. Dividing 25 by 2 yields 12.5. Rounding upward to the nearest whole number produces 13. The thirteenth ratio is the median.

For an even-numbered sample, the median is the average of the two middle ratios. If there were 24 properties in the sample, the median would be the average of ratios 12 and 13. Eleven ratios would be above 12 and below 13. Regardless of the number of parcels in a sample,

the median will be the same whether the ratios are ranked from highest to lowest or lowest to highest.

Staff follows these steps to calculate a median level for each major category of property in each appraisal district, provided there were at least five properties in the sample. Staff then combines the properties making up the sample for each category into a larger sample of all properties in the appraisal district. The median ratio from the larger sample is listed as the “overall” ratio for the appraisal district.

Table Five
Sample Calculation of Median Appraisal Ratio
XYZ County Appraisal District
Category A: Single-family Residential

Sales and Appraisals

	Number Sale or Appraisal	Appraisal Roll Value	Adjusted Sale Price or Appraised Value	Individual Appraisal Ratio
S	17	\$ 84,449	\$ 84,995	0.99
S	15	114,788	118,898	0.97
S	6	89,654	94,715	0.95
S	12	39,479	41,925	0.94
A	5	69,708	76,117	0.92
S	4	99,880	113,310	0.88
A	1	97,576	110,741	0.88
S	8	111,020	128,048	0.87
S	10	64,519	75,905	0.85
A	2	60,437	70,964	0.85
S	2	75,254	90,720	0.83
S	7	76,502	91,680	0.83
S	16	92,088	113,645	0.81
S	18	21,090	25,988	0.81
S	19	22,080	27,398	0.81
S	11	64,842	81,127	0.80
S	1	65,834	83,113	0.79
S	13	193,344	245,700	0.79
S	14	98,885	127,493	0.78
A	6	76,935	98,327	0.78
S	5	82,253	109,250	0.75
A	3	107,543	148,828	0.72
S	9	44,441	62,370	0.71
S	3	94,420	135,610	0.70
A	4	60,264	86,303	0.70

Total Tests = 25

.81 - Median Appraisal Ratio for Category A, XYZ Appraisal District

Measuring Appraisal Uniformity

The median level of appraisal measures the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. The Property Tax Code also requires the agency to calculate a "coefficient of dispersion" around the median for each major property category. The coefficient of dispersion (COD) measures appraisal uniformity.

Technically, the COD expresses as a percentage of the median the average absolute deviation of the appraisal ratios in a sample from the sample's median. The COD indicates how tightly the individual ratios are clustered around the median ratio for the sample. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The International Association of Assessing Officers (IAAO) 1990 *Standard on Ratio Studies* contains standards for CODs. These are as follows: (1) single-family residential in newer homogeneous areas: 10 or less (in older, less homogeneous areas: 15 or less); (2) vacant land: 20 or less; (3) income properties in large, urban jurisdictions: 15 or less; and (4) income properties in small, rural jurisdictions: 20 or less. The IAAO does not publish standards for other real and personal property, but notes that they vary with local conditions.

The COD measures appraisal uniformity independently of the median level of appraisal. As a result, CODs allow comparison of appraisal uniformity among districts or property categories where median levels of appraisal differ significantly.

Calculating a COD requires six steps:

1. Subtract the median ratio for the sample from each individual ratio making up the sample. The result is the deviation for each ratio.
2. Convert each deviation to its absolute value.
3. Total the absolute values of each deviation.
4. Divide the total deviation by the number of properties in the sample to get the average absolute deviation.

5. Divide the average absolute deviation by the median ratio.

6. Multiply the result by 100.

Table Six shows a sample calculation for a COD.

Comptroller staff calculates a COD for each major category of property in an appraisal district if the sample has at least five properties. The staff combines the samples for each category into a larger sample to calculate the overall COD.

In addition to the COD, the staff calculates three other measures of appraisal uniformity—the percentage of properties within 10 percent of the median, the percentage of properties within 25 percent of the median and the "Price-Related Differential" (PRD) (discussed below). The percentages are computed if the sample contains at least six properties. The PRD requires at least five properties.

Table Six
Sample Calculation for Coefficient of Dispersion
XYZ County Appraisal District
Category A: Single-family Residential

Sale or Appraisal Number	Individual Property Ratio %	Difference from Median (81%)	Absolute Value of Difference
S 17	99	+ 18	18
S 15	97	+ 16	16
S 6	95	+ 14	14
S 12	94	+ 13	13
A 5	92	+ 11	11
S 4	88	+ 7	7
A 1	88	+ 7	7
S 8	87	+ 6	6
S 10	85	+ 4	4
A 2	85	+ 4	4
S 2	83	+ 2	2
S 7	83	+ 2	2
S 16	81	0	0
S 18	81	0	0
S 19	81	0	0
S 11	80	- 1	1
S 1	79	- 2	2
S 13	79	- 2	2
S 14	78	- 3	3
A 6	78	- 3	3
S 5	75	- 6	6
A 3	72	- 9	9
S 9	71	- 10	10
S 3	70	- 11	11
A 4	70	- 11	11

Total of Absolute Values = 162

162	- Total of Absolute Values
÷ 25	- Number of Sample Properties
= 6.48	- Average Absolute Deviation
÷ 81	- Median Appraisal Ratio
= .08	
x 100	
= 8.0	- Coefficient of Dispersion

To calculate the first of these, the staff multiplies the median appraisal ratio times 10 percent. Adding this result to the median yields the ratio that exceeds the median by 10 percent. Subtracting the result from the median yields the ratio 10 percent below the median. The staff counts the number of properties in the sample that have ratios equal to or between these two numbers. Dividing that count by the total number of properties shows the percentage within 10 percent of the median.

To calculate the percentage within 25 percent of the median, the staff multiplies the median times 25 percent and then adds and subtracts the results to find the upper and lower end of the range.

In Table Six, the properties in the sample that have ratios between 89.1 percent and 72.9 percent are within 10 percent of the median, and properties that have ratios between 101.2 percent and 60.7 percent are within 25 percent of the median. In Table Six, all properties fall within 25 percent of the median.

The COD and the percentage of properties within 10 and 25 percent of the median are measures of "horizontal" ratio dispersion. They measure how consistently appraisal districts are appraising properties at the same level (percentage of market value) without regard to the value of the properties. A low COD and high percentages indicate equitable appraisals, while a high COD and low percentages indicate inequitable appraisal.

Another form of inequity may arise from systematic differences in the appraisal of low-value and high-value properties. According to the IAAO 1990 *Standard on Ratio Studies*, "When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity results. Appraisals made for tax purposes, of course, should be neither progressive nor regressive." Progressive and regressive appraisal are forms of inequity called "vertical" inequity.

Staff reports a measure of vertical dispersion called the "Price-Related Differential" (PRD) for each property category

on the CAD Summary Worksheet. The PRD is calculated by dividing a sample's mean ratio by its weighted mean ratio. The IAAO standard for this measure is .98 to 1.03, with PRDs below this range indicating progressivity, and measures above this range indicating regressivity. A PRD inside this range indicates that low-value and high-value properties are being treated uniformly in regard to level of appraisal. Table Seven shows a sample PRD calculation. In this example the PRD is 1.01, which indicates uniformity.

The IAAO warns that the PRD is not a reliable statistic when the sample is small

or when the sample is heavily influenced by extreme sales prices. For this reason, staff publishes the sample size on the CAD Summary Worksheet. Irrespective of sample size, however, the PRD is only an indicator; it alone cannot prove vertical equity or inequity. Additional tests are required to prove vertical inequity.

Together, the median level of appraisal, the COD, the percentage of properties within 10 or 25 percent of the median and the PRD enable the Property Value Study to address the legal requirements that appraisals be equal, uniform and at 100 percent of market value.

Table Seven
Sample Calculation of Price-Related Differential (PRD)
XYZ County Appraisal District
Category A. Single-family Residential
Sales and Appraisals

Number		Appraisal	Adjusted	Individual
Sale or		Roll Value	Sale Price or	Appraisal
Appraisal			Appraised Value	Ratio
S	17	\$ 84,449	\$ 84,995	0.99
S	15	114,788	118,898	0.97
S	6	89,654	94,715	0.95
S	12	39,479	41,925	0.94
A	5	69,708	76,117	0.92
S	4	99,880	113,310	0.88
A	1	97,576	110,741	0.88
S	8	111,020	128,048	0.87
S	10	64,519	75,905	0.85
A	2	60,437	70,964	0.85
S	2	75,254	90,720	0.83
S	7	76,502	91,680	0.83
S	16	92,088	113,645	0.81
S	18	21,090	25,988	0.81
S	19	22,080	27,398	0.81
S	11	64,842	81,127	0.80
S	1	65,834	83,113	0.79
S	13	193,344	245,700	0.79
S	14	98,885	127,493	0.78
A	6	76,935	98,327	0.78
S	5	82,253	109,250	0.75
A	3	107,543	148,828	0.72
S	9	44,441	62,370	0.71
S	3	94,420	135,610	0.70
A	4	60,264	86,303	0.70
Totals	25	\$2,007,285	\$2,443,170	20.71

Mean = $20.71 \div 25 = .8284$

Weighted Mean = $\$2,007,285 \div \$2,443,170 = .8216$

Price Related Differential = Mean \div Weighted Mean

= $.8284 \div .8216 = 1.01$ (rounded)

Developing Value Estimates and Appraisal Ratios: Category by Category

Property categories are informally called "local properties" and "technical properties." Local properties consist of residential properties and vacant lots; rural real property not qualified for productivity appraisal; commercial real and personal property; and other taxable property.

Property Tax Division (PTD) field appraisers gather almost all of the data used in the local properties portion of the Property Value Study. These employees, assigned to different regions throughout the state, appraise individual properties and collect sales data and other market information.

As a general rule, PTD staff will sample properties in a local property category in a school district if the category has at least 5 percent of total school district value or \$250 million in value based on the preceding year's study. However, a category may be sampled at any time, regardless of whether its value falls within the general rule. Categories not sampled are assigned reported appraisal roll value (local value).

Technical properties consist of oil, gas and other mineral properties; utility properties and qualified agricultural properties. With the exception of agricultural properties, these properties often do not sell, and if they do, the sales data are rarely available. As a result of the lack of sales data, staff must obtain and analyze volumes of data and develop computer models to value these properties.

The Comptroller's Austin-based appraisers perform all of the necessary work to review and appraise these properties.

As a general rule, staff will sample properties in each technical property category in each school district if the category has a minimum percentage of district value and a minimum dollar amount. Categories not sampled are assigned reported appraisal roll value. The specific criteria for sampling categories and for assigning values to non-sampled categories are discussed in the individual category descriptions.

Residential Properties and Vacant Lots (Categories A, B and C)

These properties consist of Categories A (single-family residential real property), B (multifamily residential real property) and C (vacant lots and tracts). Mobile homes on non-farm/ranch land owned by the occupants fall into Category A.

For each of these property categories sampled, field appraisers collect sales information and perform appraisals to develop a sample of tested parcels. Using this sample information, Austin-based staff then develops either a stratified or non-stratified weighted mean appraisal ratio for each category. (A stratified ratio was developed whenever possible. See the previous discussion of stratification.) This estimated ratio divided into the school district's total self-reported value for the category produces the staff's estimated value for the category.

Rural Real Property: Acreage and Farm and Ranch Improvements (Category D)

These properties consist of Category D (rural acreage) and Category E (farm and ranch improvements, including mobile homes located on land owned by the occupants). Although Categories D and E remain as separate categories on the reports of property value, these categories were merged in 1989 for the purpose of calculating and reporting taxable value findings. This merger was necessary since rural improvements and land often sell together as one package. Consequently, this merger facilitates the comparison of total sales prices for land and buildings with the total appraised values on the appraisal roll without making artificial allocations between land and buildings.

Texas law requires appraisal districts to appraise property at 100 percent of its market value. Constitutional amendments, however, allow taxation of much of the state's agricultural land based on its productive capacity rather than its market value. These provisions require appraisal districts to classify qualified land according to its agricultural produc-

tivity, determine the net income to land for each land class over a five-year period and capitalize the average to estimate productivity value. The Property Tax Code sets the capitalization rate at the greater of 10 percent or 2 $\frac{1}{2}$ points above the Farm Credit Bank of Texas' lending rate for December 31 of the prior year. Property taxes are based on the productivity appraisal, but appraisal districts also must estimate the market value of any land receiving productivity appraisal.

Section 23.71 of the Property Tax Code establishes the procedures for productivity appraisal of timberland. This process differs only slightly from the procedure for agricultural land. Timberland is classified according to soil type and the type of timber grown. For each class, the estimated net income to land is capitalized into a value per acre.

PTD conducts two studies of property in the rural real property category: a market value study and a productivity study. The market value study covers all acreage taxed at its market value (acreage that did not receive productivity appraisal), as well as farm and ranch improvements. The staff collects sales and performs appraisals to develop a property sample based on market values. This sample may include some property receiving productivity appraisal, but the ratios for those individual parcels are calculated on the basis of the appraisal district's reported market values, not their productivity values.

From this market value sample, staff develops a non-stratified weighted mean appraisal ratio and divides this ratio into the school district's reported value of rural real property that did not qualify for productivity appraisal. The result is PTD's estimated market value for acreage not receiving productivity appraisal and the value of farm and ranch improvements.

To develop the productivity ratio, the division staff uses the appraisal district's report of total acreage in each of the agricultural land classes for each school district. Staff uses information provided

by published sources and persons in each county who are familiar with local agricultural conditions. The Austin-based staff develops an estimate of net return to land over a five-year period and capitalizes the average using the legally mandated rate to reach an estimated value per acre for each land class. Multiplying the value for each class times the reported acreage in the class yields the total taxable value per land class. The total of the values for each land class is the total taxable value for all acreage receiving productivity appraisal in a school district.

On the report of property value, school districts report the total appraised value of all land receiving productivity appraisal. The division divides this reported value by its own estimate of productivity value. The resulting ratio shows the general level of appraisal of all land receiving productivity appraisal in a school district.

An appraisal district's ratio is calculated similarly and is based on the sum of the school district calculations. This ratio is not a median derived from a property sample. As a result, agency staff does not calculate measures of appraisal uniformity for land receiving productivity appraisal.

Finally, staff adds the estimated market value of rural real property not receiving productivity appraisal and the estimated productivity value for land receiving productivity appraisal. The total is the estimated total taxable value of Category D rural real property.

Commercial Real and Personal Property (Categories F1 and L1)

Category F1 contains commercial real property (land and improvements), while Category L1 contains commercial personal property (furnishings, fixtures, movable machinery, equipment and inventories). To estimate market values in these two categories, staff collects

sales information and, if necessary, performs appraisals for each school district category sampled. Staff develops either a stratified or non-stratified weighted mean appraisal ratio from the sampled properties and divides each school district's reported category value by the weighted mean ratio to generate the division's estimate of category market value. This procedure is the same as that used to estimate value in other local property categories, with the notable exception of agricultural land qualified for productivity appraisal.

Oil, Gas and Other Minerals (Category G)

The minerals category consists primarily of oil and natural gas producing properties and lignite and sulfur mines. The division samples mineral properties in school districts if the minerals category represents 5 percent or more of the total school district value. Minerals categories not meeting this criteria are assigned local value.

Staff uses computer models to carry out discounted cash flow analyses of mineral properties. Using specialized software and information from a variety of sources (other divisions within the Comptroller's office, the Railroad Commission, lease operators, consultants and authoritative publications), staff calculates such variables as production decline rates, estimated reserves, well-head prices, operating and equipment costs and discount rates. Computer programs then project future cash flows, total the discounted cash flow for each year and add the discounted equipment salvage value to arrive at market values for oil and gas properties. Discounted cash flow analysis also is used to appraise lignite and sulphur properties.

To produce the individual appraisal ratio for each minerals property in the

sample, staff divides the appraisal district's value by the staff's estimated market value. Category G ratios are calculated similar to Category A, but Category G is divided into three subcategories.

Utilities (Category J)

The utilities category consists of the real property and tangible personal property of telephone, electric, gas distribution, railroad and pipeline companies, as well as the property of other companies commonly thought of as utilities, such as water systems.

The division staff chooses utility samples by a method that ensures sampling the highest-valued properties and other properties as appropriate. Utility staff use recognized unitary valuation methods, including the cost, income and market (sales comparison or stock and debt) approaches, as applicable. Appraisals are based on information published in annual company reports filed with federal and state regulatory agencies and furnished directly to the Comptroller by the utility companies. Staff also obtains information from business and industry publications. Staff determines the percentage of unit value attributable to each company's Texas operations to develop an overall estimated value for the company's Texas portion. Using information provided by the utilities and/or appraisal districts, staff allocates this Texas value to the various school districts in which the utilities own property.

The total appraisal roll value for the sampled utility properties divided by their total estimated market values produces a non-stratified weighted mean ratio for utilities. Dividing this ratio into the school district's total reported value for utilities generates the division's estimated total value of all utility property in the school district.

Statewide Median Appraisal Ratios 1989 through 1999 Property Value Studies

The table below compares the statewide median appraisal ratios from the 1989 to 1999 Property Value Studies. The statewide median appraisal ratio for an individual property category was calculated using the appraisal ratios of all Property Tax Division sample properties in that category from across the state. The overall statewide median appraisal ratio was calculated using the appraisal ratios for all sample properties. See page 9 for a detailed explanation of median appraisal ratios.

Property Category	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
A. Single-family Residential	.98	.98	.98	.98	.98	.98	.98	.97	.97	.98	.98
B. Multifamily Residential	1.00	1.00	1.00	1.00	1.00	.99	.99	.99	.98	.99	.98
C. Vacant Lots	.96	.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
D. Acreage (market value)	.96*	.98*	.99*	1.00*	1.00*	1.00*	1.00*	.99*	.98*	.98*	.99
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	.93	.97	.98	.99	1.00	1.00	1.00	.99	.99	.99	.98
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	1.04	1.02	1.03	1.02	1.04	1.03	1.02	1.02	1.01	1.00	1.02
J. Utilities	1.01	1.04	1.06	1.02	1.00	1.01	1.02	.99	1.00	1.00	1.00
L1. Commercial Personal	.93	.96	.97	.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	.98	.99	1.06	**	**	**	**	**	**	**	**
O. Residential Inventory	1.06	1.00	1.03	**	**	**	**	**	**	**	**
OVERALL	.97	.99	.99	.99	.99	.99	1.00	.99	.99	.99	.99

Statewide Coefficients of Dispersion 1989 through 1999 Property Value Studies

The table below compares the statewide coefficients of dispersion from the 1989 to 1999 Property Value Studies. The statewide coefficient of dispersion for an individual property category was calculated using the appraisal ratios of all Property Tax Division sample properties in that category from across the state. The overall statewide coefficient of dispersion was calculated using the appraisal ratios for all sample properties. See page 10 for a detailed explanation of coefficients of dispersion.

Property Category	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
A. Single-family Residential	15.18	13.84	14.11	13.12	12.93	10.74	12.11	11.36	11.06	9.68	9.23
B. Multifamily Residential	13.41	11.73	13.27	10.84	12.66	8.38	10.06	8.43	7.71	7.34	7.63
C. Vacant Lots	22.93	21.57	23.16	22.66	22.01	19.27	18.21	19.86	17.10	15.17	13.68
D. Acreage (market value)	16.95*	16.90*	15.98*	15.50*	16.31*	18.49*	14.92*	14.60*	15.62*	16.09*	14.51*
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	18.21	16.54	15.58	15.80	14.38	12.59	13.28	11.34	11.01	10.51	10.59
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	16.71	11.00	12.94	9.41	11.20	13.01	12.61	18.95	4.85	7.38	20.52
J. Utilities	24.13	20.50	20.38	17.28	14.18	14.35	12.50	12.40	10.76	9.64	12.78
L1. Commercial Personal	20.75	18.09	17.54	16.36	10.83	8.14	11.95	20.73	11.20	9.24	7.52
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	14.02	14.59	17.19	**	**	**	**	**	**	**	**
O. Residential Inventory	20.95	14.51	13.84	**	**	**	**	**	**	**	**
OVERALL	17.64	16.73	16.18	14.58	13.97	12.86	13.17	13.47	11.64	10.86	11.79

* Beginning in 1989, taxable values for Farm & Ranch Improvements (formerly Category E) were merged into Category D with Acreage(market value). Therefore, Category D for 1989 and subsequent years is not directly comparable to Category D in previous years.
 ** Too few sample observations were available to produce meaningful statewide median appraisal ratios or CODs for these properties.

APPENDIX A

Appraisal District Study Summary

Notes on Appraisal District Study Summary

For each property category, the summary includes the median appraisal ratio, the coefficient of dispersion [COEFF DISP], the percentage of observations within 10 percent of the median [%OBS(±)10%MD], the percentage of observations within 25 percent of the median [%OBS(±)25%MD] and the price-related differential [PRICE REL DIF]. These indicators are discussed on pages 9-11 of this book.

Potter and Randall Counties are consolidated into a single appraisal district. The results appear under “Potter-Randall Appraisal District.”

1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
001	Anderson	A. Single-Family Residences	0.99	9.59	69.19	92.43	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	16.22	42.06	78.97	1.05
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.98	7.57	74.55	98.18	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.95	95.24	97.62	1.02
		J. Utilities	1.01	8.15	88.33	93.33	1.04
		L1. Commercial Personal	1.00	6.30	75.71	97.14	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	10.59		
002	Andrews	A. Single-Family Residences	0.88	7.99	80.28	95.77	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.70				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.02	100.00	100.00	0.99
		J. Utilities	1.01	13.72	57.14	78.57	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.91	10.52		
003	Angelina	A. Single-Family Residences	0.98	9.85	67.86	94.64	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	11.55	57.58	87.88	1.04
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	0.97	9.80	70.59	94.12	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	4.13	95.35	95.35	1.03
		L1. Commercial Personal	1.00	8.51	73.58	90.57	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	9.37		
004	Aransas	A. Single-Family Residences	0.96	6.10	84.00	98.00	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	12.64	52.38	83.33	1.08
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.19				
		F1. Commercial Real	1.00	6.14	83.72	95.35	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	3.33	100.00	100.00	0.91
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	8.40		

* Not Calculated – Need 5 or more observations in category to determine this statistic

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
005	Archer	A. Single-Family Residences	0.98	11.46	60.58	91.24	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	15.44	55.56	80.00	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	1.01	6.30	88.10	95.24	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.21	97.18	100.00	1.01
		J. Utilities	1.00	6.87	76.67	96.67	1.04
		L1. Commercial Personal	1.00	5.17	77.78	100.00	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.04			1.02
006	Armstrong	A. Single-Family Residences	0.93	13.88	45.71	82.86	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	7.43	63.64	100.00	0.98
		D. Acreage (Prod Value)	1.32				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	6.44	83.33	83.33	1.10
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	12.00			1.00
007	Atascosa	A. Single-Family Residences	1.00	14.65	50.83	81.67	1.07
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	23.30	36.36	70.63	1.10
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.96	9.31	72.31	90.77	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.83	90.20	100.00	1.02
		J. Utilities	1.00	6.70	90.00	90.00	0.99
		L1. Commercial Personal	1.00	3.06	94.44	100.00	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.65			1.01
008	Austin	A. Single-Family Residences	0.93	12.19	60.87	86.34	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	19.12	44.59	76.35	1.04
		D. Acreage (Prod Value)	1.35				
		F1. Commercial Real	0.97	15.69	48.65	81.08	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.46	100.00	100.00	1.00
		J. Utilities	1.01	16.01	80.95	85.71	1.03
		L1. Commercial Personal	1.00	2.64	81.82	100.00	0.95
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	15.24			0.96

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
009	Bailey	A. Single-Family Residences	0.97	13.57	56.00	88.00	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	16.14	54.55	72.73	1.02
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.96	4.09	100.00	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.95	3.01	100.00	100.00	0.98
		L1. Commercial Personal	0.98	2.38	100.00	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	8.51			1.01
		010	Bandera	A. Single-Family Residences	0.96	12.56	52.59
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			8.70	76.67	93.33	1.00
D. Rural Real (Market Value)	0.97			15.56	53.72	80.99	1.03
D. Acreage (Prod Value)	1.04						
F1. Commercial Real	0.99			11.90	53.13	81.25	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	*			*	*	*	*
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			13.25			0.97
011	Bastrop			A. Single-Family Residences	0.97	11.00	64.76
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	23.43	41.77	65.82	1.07
		D. Rural Real (Market Value)	1.00	18.52	43.93	73.99	1.06
		D. Acreage (Prod Value)	0.91				
		F1. Commercial Real	1.03	14.05	50.00	82.26	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.54	91.67	91.67	0.96
		L1. Commercial Personal	1.00	1.63	93.75	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	14.56			0.98
		012	Baylor	A. Single-Family Residences	0.95	18.07	58.62
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.11			30.87	27.27	45.45	0.91
D. Acreage (Prod Value)	0.95						
F1. Commercial Real	1.00			10.65	52.17	100.00	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.99			5.69	87.50	100.00	0.98
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			17.09			0.98

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
013	Bee	A. Single-Family Residences	0.99	13.35	48.94	88.65	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	25.51	34.38	65.63	1.05
		D. Acreage (Prod Value)	1.28				
		F1. Commercial Real	0.98	9.60	68.29	87.80	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.84	100.00	100.00	0.99
		J. Utilities	0.99	9.24	73.53	91.18	0.94
		L1. Commercial Personal	1.00	4.04	83.33	95.83	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	12.93			0.95
014	Bell	A. Single-Family Residences	0.99	7.13	77.22	98.86	1.01
		B. Multi-Family Residences	0.98	5.16	82.35	100.00	1.02
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	4.66	93.88	100.00	1.01
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	1.01	5.15	88.46	100.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.01	89.87	100.00	1.00
		L1. Commercial Personal	1.00	7.32	75.76	92.42	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	6.33			1.00
015	Bexar	A. Single-Family Residences	0.99	6.70	81.46	94.96	1.01
		B. Multi-Family Residences	0.99	8.18	76.10	90.57	1.00
		C. Vacant Lots	0.99	12.78	61.18	81.18	0.97
		D. Rural Real (Market Value)	0.99	12.95	73.68	89.47	1.07
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	1.00	11.64	69.97	87.46	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.88	94.64	94.64	0.89
		L1. Commercial Personal	1.00	1.39	96.79	98.93	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	7.34			0.97
016	Blanco	A. Single-Family Residences	1.02	7.81	80.33	95.08	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.99	14.73	66.67	69.70	1.09
		D. Rural Real (Market Value)	1.00	6.31	76.39	91.67	1.01
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.97	5.29	91.67	98.33	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.93	18.43	71.43	71.43	1.06
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.22			1.02

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1999 Appraisal District Study Summary Final Results

			Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff	
017	Borden	A. Single-Family Residences	0.90	16.11	30.00	80.00	1.05	
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	1.02					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	2.79	100.00	100.00	1.02	
		J. Utilities	1.01	13.72	71.43	71.43	1.03	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.01	10.30			1.00
		018	Bosque	A. Single-Family Residences	0.99	10.45	60.92	91.90
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.99			8.67	71.90	93.46	1.00	
D. Acreage (Prod Value)	0.89							
F1. Commercial Real	1.00			12.19	54.39	89.47	1.04	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.00			5.83	78.79	100.00	1.06	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.99	9.77			1.03
019	Bowie			A. Single-Family Residences	0.99	7.07	83.30	97.31
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.04	3.55	92.94	100.00	1.00	
		D. Acreage (Prod Value)	0.99					
		F1. Commercial Real	1.00	5.80	88.64	95.45	1.01	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	1.00	2.63	97.96	97.96	1.00	
		L1. Commercial Personal	1.00	6.58	84.81	96.20	0.97	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.00	6.36			1.00
		020	Brazoria	A. Single-Family Residences	0.94	8.78	72.52	93.05
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	1.00			12.74	62.30	81.97	1.01	
D. Acreage (Prod Value)	1.20							
F1. Commercial Real	0.95			7.33	78.68	95.59	0.99	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.04			2.53	100.00	100.00	0.99	
J. Utilities	1.00			95.98	58.82	69.41	0.92	
L1. Commercial Personal	1.00			8.01	75.68	94.59	1.02	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.97	20.11			0.96

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
021	Brazos	A. Single-Family Residences	0.96	3.67	96.00	99.60	1.00
		B. Multi-Family Residences	0.95	6.03	88.15	98.52	1.03
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	6.25	84.85	96.97	1.01
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	0.99	9.23	71.43	93.88	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	9.76	79.31	89.66	0.99
		L1. Commercial Personal	1.00	5.06	86.79	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	5.06			0.99
022	Brewster	A. Single-Family Residences	0.99	13.85	55.93	85.31	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.88	32.93	33.85	53.08	1.12
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	0.91	14.82	51.25	83.75	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	2.22	100.00	100.00	1.04
		L1. Commercial Personal	0.99	12.86	72.50	82.50	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	19.09			1.02
023	Briscoe	A. Single-Family Residences	0.97	12.96	56.67	86.67	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	11.09	53.33	93.33	0.98
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	12.22			1.00
024	Brooks	A. Single-Family Residences	0.96	18.68	34.48	82.76	1.05
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.11	8.46	77.78	94.44	1.00
		J. Utilities	1.00	8.50	80.00	90.00	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.05	14.66			0.96

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
025	Brown	A. Single-Family Residences	0.97	9.95	67.95	92.31	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	10.14	66.07	93.75	1.00
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.98	7.33	81.82	95.45	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	10.76	85.71	90.48	1.06
		J. Utilities	0.99	3.76	97.22	100.00	1.00
		L1. Commercial Personal	1.00	3.18	94.03	98.51	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.51			1.00
		026	Burlison	A. Single-Family Residences	0.99	12.39	63.28
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.11			58.77	21.95	48.78	1.33
D. Rural Real (Market Value)	1.01			10.18	66.29	88.76	0.98
D. Acreage (Prod Value)	0.90						
F1. Commercial Real	1.02			11.96	50.00	90.00	1.09
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.09	100.00	100.00	1.00
J. Utilities	0.99			4.70	95.65	100.00	1.05
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			16.04			1.07
027	Burnet			A. Single-Family Residences	0.98	5.09	90.80
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	5.76	75.76	100.00	1.01
		D. Rural Real (Market Value)	0.98	4.02	94.29	100.00	1.00
		D. Acreage (Prod Value)	0.85				
		F1. Commercial Real	1.00	10.10	65.00	95.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	7.83	83.33	91.67	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	6.60			0.99
		028	Caldwell	A. Single-Family Residences	1.01	10.75	57.93
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			13.05	54.95	87.91	1.02
D. Acreage (Prod Value)	0.78						
F1. Commercial Real	0.91			17.14	35.29	82.35	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			10.36	85.71	89.29	1.00
J. Utilities	1.00			10.00	83.33	87.50	1.01
L1. Commercial Personal	1.00			11.85	57.69	84.62	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.47			0.98

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related	
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff	
029	Calhoun	A. Single-Family Residences	0.91	9.51	69.52	96.19	1.01	
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	1.00					
		F1. Commercial Real	1.01	12.12	44.00	88.00	1.00	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	1.16	100.00	100.00	1.00	
		J. Utilities	1.00	16.10	60.00	80.00	1.01	
		L1. Commercial Personal	1.00	3.76	85.71	100.00	0.99	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	0.97	9.85				0.95
		030	Callahan	A. Single-Family Residences	1.00	13.13	67.71	84.38
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	1.00			10.33	70.37	92.59	0.99	
D. Acreage (Prod Value)	1.06							
F1. Commercial Real	0.99			8.23	84.62	92.31	1.02	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.04			3.53	94.44	100.00	1.01	
J. Utilities	0.98			11.76	74.19	80.65	1.00	
L1. Commercial Personal	1.00			2.95	95.45	95.45	0.98	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall	1.00			10.07				1.03
031	Cameron			A. Single-Family Residences	0.97	9.88	63.81	94.62
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	1.00	12.24	62.21	87.02	1.02	
		D. Rural Real (Market Value)	1.00	15.08	62.26	81.13	0.80	
		D. Acreage (Prod Value)	1.03					
		F1. Commercial Real	0.99	8.72	76.34	90.86	1.03	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	1.00	2.22	100.00	100.00	0.96	
		L1. Commercial Personal	1.02	13.78	70.59	88.24	1.01	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	0.98	10.47				0.96
		032	Camp	A. Single-Family Residences	0.98	4.34	90.00	100.00
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	0.93			5.81	86.05	97.67	0.98	
D. Rural Real (Market Value)	1.03			7.14	74.19	100.00	1.01	
D. Acreage (Prod Value)	1.16							
F1. Commercial Real	0.96			4.71	92.59	100.00	1.01	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.00			8.00	71.43	85.71	0.95	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall	0.97			6.07				0.96

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
033	Carson	A. Single-Family Residences	0.95	11.19	60.00	92.22	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.86	93.33	100.00	1.00
		J. Utilities	1.00	36.16	72.00	88.00	1.04
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.16			0.99
034	Cass	A. Single-Family Residences	0.99	12.81	58.08	87.31	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	18.69	43.64	70.30	0.97
		D. Acreage (Prod Value)	1.17				
		F1. Commercial Real	0.94	9.27	68.00	92.00	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.10	100.00	100.00	0.99
		J. Utilities	1.00	3.71	92.86	100.00	0.99
		L1. Commercial Personal	1.00	10.15	72.53	89.01	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.49			1.00
035	Castro	A. Single-Family Residences	0.97	6.22	86.25	95.00	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	5.35	90.00	90.00	0.97
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.98	3.67	96.00	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	3.09	90.91	100.00	1.03
		L1. Commercial Personal	0.97	2.48	100.00	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	5.05			0.98
036	Chambers	A. Single-Family Residences	0.89	13.17	51.26	85.71	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	4.62	88.24	94.12	1.00
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	0.95	8.51	75.00	91.67	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.37	100.00	100.00	0.99
		J. Utilities	1.00	39.57	71.43	82.14	0.93
		L1. Commercial Personal	1.00	5.00	94.44	94.44	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	13.32			0.94

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff
037	Cherokee	A. Single-Family Residences	0.96	13.96	52.40	84.66	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	16.53	42.28	76.51	1.03
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.95	9.20	72.86	95.71	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.71	100.00	100.00	1.01
		J. Utilities	1.00	5.39	88.64	93.18	1.02
		L1. Commercial Personal	1.00	6.74	67.65	97.06	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	12.23			0.99
038	Childress	A. Single-Family Residences	0.92	21.92	36.54	65.38	1.10
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.04	30.33	30.77	53.85	1.13
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	1.04	31.38	45.45	54.55	1.10
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	12.88	62.50	87.50	1.02
		L1. Commercial Personal	1.00	4.00	81.82	100.00	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	22.59			0.99
039	Clay	A. Single-Family Residences	0.99	6.64	79.90	97.61	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	3.81	90.63	98.96	0.99
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.60	96.92	100.00	1.00
		J. Utilities	1.00	7.27	82.93	97.56	1.00
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	5.57			0.98
040	Cochran	A. Single-Family Residences	0.96	22.78	35.48	67.74	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	21.73	45.71	68.57	0.99
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	0.93	23.27	28.57	75.00	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.07	2.70	94.44	100.00	0.99
		J. Utilities	1.01	11.39	62.50	87.50	1.02
		L1. Commercial Personal	1.01	9.36	65.00	90.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	18.24			0.93

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
041	Coke	A. Single-Family Residences	1.00	13.29	61.29	80.65	1.05
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	10.82	71.43	85.71	0.96
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	3.07	100.00	100.00	1.00
		J. Utilities	0.98	5.44	93.33	100.00	1.10
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	8.79			1.03
		042	Coleman	A. Single-Family Residences	0.98	15.64	52.38
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.02			18.84	41.79	79.10	1.03
D. Acreage (Prod Value)	1.05						
F1. Commercial Real	0.99			11.56	59.26	92.59	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.00			10.77	80.00	91.43	0.99
J. Utilities	1.00			3.68	100.00	100.00	1.06
L1. Commercial Personal	1.04			11.97	45.45	100.00	1.07
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			14.67			1.03
043	Collin			A. Single-Family Residences	1.00	4.85	86.12
		B. Multi-Family Residences	0.98	5.13	86.67	100.00	1.03
		C. Vacant Lots	1.00	10.46	72.75	88.01	1.05
		D. Rural Real (Market Value)	1.00	9.23	73.86	89.02	1.01
		D. Acreage (Prod Value)	1.38				
		F1. Commercial Real	0.95	12.40	57.08	88.50	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.10	97.00	99.00	1.00
		L1. Commercial Personal	0.98	11.31	65.63	89.06	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.94			1.02
		044	Collingsworth	A. Single-Family Residences	1.00	9.69	74.07
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.07			37.50	20.00	37.78	1.02
D. Acreage (Prod Value)	0.98						
F1. Commercial Real	1.02			5.04	85.71	100.00	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.26	100.00	100.00	1.00
J. Utilities	1.00			2.67	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			16.33			1.01

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
045	Colorado	A. Single-Family Residences	0.92	12.72	53.66	90.24	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	9.78	66.19	93.53	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.97	16.01	44.12	85.29	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.41	100.00	100.00	1.00
		J. Utilities	1.01	8.57	72.41	93.10	0.99
		L1. Commercial Personal	1.00	3.04	82.61	100.00	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.07			0.94
		046	Comal	A. Single-Family Residences	0.97	6.26	82.92
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	0.93			22.47	32.04	67.96	1.01
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.98						
F1. Commercial Real	1.00			14.11	61.90	79.37	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			7.05	78.95	89.47	0.97
L1. Commercial Personal	1.01			6.07	80.65	90.32	1.06
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			11.33			0.95
047	Comanche			A. Single-Family Residences	0.95	17.12	40.69
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	25.76	38.04	67.48	1.09
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.85	25.28	36.51	68.25	1.10
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	11.96	91.30	95.65	1.05
		L1. Commercial Personal	1.00	11.38	64.71	85.29	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	20.25			1.05
		048	Concho	A. Single-Family Residences	0.97	20.15	44.62
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			5.46	82.14	89.29	1.03
D. Rural Real (Market Value)	0.92			29.24	25.00	67.50	1.15
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	0.99			12.78	45.00	95.00	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			1.61	100.00	100.00	1.01
J. Utilities	0.98			8.02	85.71	85.71	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			16.54			1.03

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
049	Cooke	A. Single-Family Residences	0.98	11.59	61.70	89.01	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.83	15.93	55.56	55.56	0.84
		D. Rural Real (Market Value)	0.94	15.77	46.89	79.10	1.03
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	0.99	8.54	74.47	95.74	0.95
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.07	3.72	95.45	100.00	1.03
		J. Utilities	0.98	7.51	86.36	90.91	0.99
		L1. Commercial Personal	1.03	10.32	62.96	96.30	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	12.03			0.97
		050	Coryell	A. Single-Family Residences	0.98	7.49	79.50
B. Multi-Family Residences	1.00			7.88	76.47	94.12	1.00
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			4.70	94.74	100.00	1.00
D. Acreage (Prod Value)	0.90						
F1. Commercial Real	1.02			6.25	78.85	98.08	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			5.52	90.32	100.00	1.02
L1. Commercial Personal	1.00			3.42	87.50	100.00	0.99
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			6.61			1.01
051	Cottle			A. Single-Family Residences	1.03	7.92	84.21
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.03	17.06	33.33	76.19	0.98
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.34	100.00	100.00	1.00
		J. Utilities	0.98	11.63	80.00	80.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.03	9.62			1.03
		052	Crane	A. Single-Family Residences	0.87	24.60	39.53
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.42						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.80	93.75	100.00	0.99
J. Utilities	1.00			11.21	64.29	78.57	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			17.72			0.97

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
053	Crockett	A. Single-Family Residences	0.83	6.20	80.00	100.00	1.02	
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	0.74					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.04	1.68	100.00	100.00	1.00	
		J. Utilities	1.04	16.13	55.56	77.78	0.93	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.00	12.27			0.92
		054	Crosby	A. Single-Family Residences	0.94	24.73	36.11	68.52
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.88			25.77	32.43	59.46	1.05	
D. Acreage (Prod Value)	1.00							
F1. Commercial Real	0.96			5.71	85.19	96.30	1.02	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.07			3.68	88.89	100.00	1.02	
J. Utilities	1.01			2.85	93.75	100.00	0.99	
L1. Commercial Personal	1.00			1.00	92.86	100.00	0.99	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.99	17.83			0.98
055	Culberson			A. Single-Family Residences	0.83	20.30	34.62	76.92
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	1.00	10.24	68.00	88.00	0.97	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	1.15					
		F1. Commercial Real	0.88	16.15	50.00	70.83	0.97	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	1.00	7.90	70.00	90.00	1.06	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.93	15.68			0.99
		056	Dallam	A. Single-Family Residences	0.96	4.29	88.00	100.00
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	1.00			4.38	91.67	100.00	1.01	
D. Acreage (Prod Value)	0.90							
F1. Commercial Real	0.98			6.38	79.17	95.83	0.97	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.01			3.59	100.00	100.00	1.02	
L1. Commercial Personal	0.97			2.84	95.83	100.00	0.97	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.97	4.60			0.99

* Not Calculated - Need 5 or more observations in category to determine this statistic

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**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
057	Dallas	A. Single-Family Residences	0.97	5.09	87.70	98.24	1.00
		B. Multi-Family Residences	0.99	6.12	79.15	97.15	1.02
		C. Vacant Lots	1.00	9.54	70.90	88.06	1.04
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.34				
		F1. Commercial Real	1.00	8.24	70.50	92.21	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	9.12	86.21	90.34	0.96
		L1. Commercial Personal	1.02	11.28	75.93	89.63	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.86			0.99
		058	Dawson	A. Single-Family Residences	0.93	10.85	76.92
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			9.84	62.50	90.63	1.03
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	1.01			15.20	47.06	85.29	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			3.33	97.67	97.67	1.01
J. Utilities	1.00			5.15	84.62	92.31	1.00
L1. Commercial Personal	1.00			18.23	58.06	74.19	1.09
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			11.98			0.99
059	Deaf Smith			A. Single-Family Residences	1.00	8.09	77.27
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	5.80	72.00	96.00	0.97
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	7.19	76.00	92.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	2.40	100.00	100.00	0.99
		L1. Commercial Personal	1.00	3.88	88.46	96.15	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.39			1.00
		060	Delta	A. Single-Family Residences	0.97	9.67	65.57
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			13.52	52.00	84.00	1.03
D. Acreage (Prod Value)	1.21						
F1. Commercial Real	0.99			4.51	91.67	100.00	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			3.42	100.00	100.00	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			9.07			0.99

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
061	Denton	A. Single-Family Residences	0.99	5.11	89.69	96.75	1.00
		B. Multi-Family Residences	1.00	5.64	85.94	98.44	1.01
		C. Vacant Lots	0.99	12.40	56.92	86.15	0.99
		D. Rural Real (Market Value)	1.01	12.95	63.12	81.75	1.03
		D. Acreage (Prod Value)	1.41				
		F1. Commercial Real	1.00	6.35	80.20	93.07	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.65	91.84	96.94	1.01
		L1. Commercial Personal	1.00	10.11	74.07	85.19	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.85			1.01
		062	Dewitt	A. Single-Family Residences	0.97	12.49	62.43
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			13.49	72.38	86.67	1.04
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	0.98			13.69	55.22	86.57	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.82	98.08	100.00	1.01
J. Utilities	0.99			22.92	92.31	96.15	0.90
L1. Commercial Personal	1.04			5.01	94.87	94.87	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			11.97			0.99
063	Dickens			A. Single-Family Residences	0.99	27.94	22.86
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	17.85	65.96	78.72	1.07
		D. Acreage (Prod Value)	1.30				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.11	93.75	100.00	1.01
		J. Utilities	1.00	2.50	100.00	100.00	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	18.69			1.01
		064	Dimmit	A. Single-Family Residences	1.00	12.00	54.55
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.92			18.29	30.00	76.67	1.14
D. Acreage (Prod Value)	1.04						
F1. Commercial Real	1.00			13.93	42.86	92.86	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.07			7.24	93.75	93.75	1.00
J. Utilities	*			*	*	*	*
L1. Commercial Personal	1.00			9.42	73.08	84.62	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.97			0.96

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
065	Donley	A. Single-Family Residences	0.96	10.05	75.76	86.36	1.06
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	15.95	52.63	73.68	1.04
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.95	4.86	92.31	96.15	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.15	84.62	92.31	1.11
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	9.79			1.02
		066	Duval	A. Single-Family Residences	1.01	14.24	54.12
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.04			20.48	33.93	69.64	1.02
D. Acreage (Prod Value)	0.86						
F1. Commercial Real	0.96			10.47	72.73	86.36	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.94	97.92	100.00	1.00
J. Utilities	0.99			13.06	79.31	82.76	1.02
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			13.43			1.03
067	Eastland			A. Single-Family Residences	0.97	16.88	52.55
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	14.02	56.25	83.33	1.03
		D. Acreage (Prod Value)	0.90				
		F1. Commercial Real	0.92	13.93	59.84	86.89	1.09
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.95	95.74	100.00	1.01
		J. Utilities	1.00	6.52	80.43	93.48	0.99
		L1. Commercial Personal	1.00	14.74	50.00	81.58	1.07
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	13.52			1.01
		068	Ector	A. Single-Family Residences	0.94	11.04	55.36
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.28						
F1. Commercial Real	1.00			13.83	53.66	78.05	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.06			3.46	100.00	100.00	1.03
J. Utilities	1.01			19.36	63.64	72.73	1.06
L1. Commercial Personal	1.03			10.30	61.29	90.32	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			11.71			0.98

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**1999 Appraisal District Study Summary
Final Results**

Property Category		Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
069	Edwards	A. Single-Family Residences	0.90	9.56	73.33	93.33	1.00
	B. Multi-Family Residences	*	*	*	*	*	
	C. Vacant Lots	*	*	*	*	*	
	D. Rural Real (Market Value)	0.86	14.03	62.07	82.76	1.00	
	D. Acreage (Prod Value)	1.13					
	F1. Commercial Real	*	*	*	*	*	
	F2. Industrial Real	*	*	*	*	*	
	G. Oil, Gas Minerals	1.04	0.75	100.00	100.00	1.01	
	J. Utilities	*	*	*	*	*	
	L1. Commercial Personal	*	*	*	*	*	
	L2. Industrial Personal	*	*	*	*	*	
	M. Other Personal	*	*	*	*	*	
	O. Residential Inventory	*	*	*	*	*	
	Overall		0.94	11.52			0.93
	070	Ellis	A. Single-Family Residences	0.97	6.69	81.32	95.85
B. Multi-Family Residences		*	*	*	*	*	
C. Vacant Lots		*	*	*	*	*	
D. Rural Real (Market Value)		1.00	8.97	76.23	88.52	1.03	
D. Acreage (Prod Value)		1.11					
F1. Commercial Real		1.00	8.24	69.07	95.88	1.01	
F2. Industrial Real		*	*	*	*	*	
G. Oil, Gas Minerals		*	*	*	*	*	
J. Utilities		1.00	6.41	84.00	91.00	0.97	
L1. Commercial Personal		0.98	10.74	73.53	88.24	0.98	
L2. Industrial Personal		*	*	*	*	*	
M. Other Personal		*	*	*	*	*	
O. Residential Inventory		*	*	*	*	*	
Overall			0.98	7.24			0.97
071		El Paso	A. Single-Family Residences	1.00	5.90	81.40	97.91
	B. Multi-Family Residences	1.00	8.65	69.84	93.65	0.98	
	C. Vacant Lots	1.00	4.47	87.32	99.06	1.00	
	D. Rural Real (Market Value)	1.00	4.30	90.14	97.89	0.99	
	D. Acreage (Prod Value)	0.98					
	F1. Commercial Real	0.98	10.63	62.29	91.43	1.03	
	F2. Industrial Real	*	*	*	*	*	
	G. Oil, Gas Minerals	*	*	*	*	*	
	J. Utilities	1.02	5.03	88.52	96.72	0.89	
	L1. Commercial Personal	1.00	2.38	94.49	100.00	1.01	
	L2. Industrial Personal	*	*	*	*	*	
	M. Other Personal	*	*	*	*	*	
	O. Residential Inventory	*	*	*	*	*	
	Overall		1.00	5.89			0.98
	072	Erath	A. Single-Family Residences	1.00	12.24	51.05	90.53
B. Multi-Family Residences		*	*	*	*	*	
C. Vacant Lots		*	*	*	*	*	
D. Rural Real (Market Value)		0.98	6.77	84.81	96.20	0.98	
D. Acreage (Prod Value)		0.85					
F1. Commercial Real		0.95	17.77	33.33	81.67	1.00	
F2. Industrial Real		*	*	*	*	*	
G. Oil, Gas Minerals		1.02	2.25	97.50	100.00	1.00	
J. Utilities		0.99	5.97	95.45	95.45	1.03	
L1. Commercial Personal		1.00	7.16	74.19	87.10	1.02	
L2. Industrial Personal		*	*	*	*	*	
M. Other Personal		*	*	*	*	*	
O. Residential Inventory		*	*	*	*	*	
Overall			1.00	9.15			1.01

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
073	Falls	A. Single-Family Residences	1.01	22.58	44.57	74.29	1.09
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	36.02	31.78	63.57	1.17
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.97	18.62	40.38	71.15	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	7.43	84.09	93.18	1.01
		L1. Commercial Personal	1.00	8.26	76.32	89.47	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	23.34			1.09
074	Fannin	A. Single-Family Residences	0.96	12.56	63.18	90.54	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	17.61	58.14	79.65	1.05
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.94	10.59	61.11	92.59	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.27	95.92	95.92	1.01
		L1. Commercial Personal	1.00	16.76	59.46	75.68	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	13.45			0.99
075	Fayette	A. Single-Family Residences	0.95	15.02	54.04	84.85	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	17.26	49.75	78.89	1.06
		D. Acreage (Prod Value)	1.19				
		F1. Commercial Real	0.92	10.46	69.09	92.73	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.35	97.14	100.00	1.01
		J. Utilities	1.00	9.19	70.37	77.78	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	13.09			1.00
076	Fisher	A. Single-Family Residences	1.00	22.94	43.08	75.38	1.11
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	27.53	45.45	60.61	1.08
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.88	95.65	100.00	1.01
		J. Utilities	1.00	5.36	78.57	100.00	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	18.96			1.02

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
Property Category			Ratio	Disp			
077	Floyd	A. Single-Family Residences	1.00	9.17	68.00	89.33	0.99
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	6.65	88.00	96.00	1.04
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.01	5.08	88.24	97.06	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	2.27	85.71	100.00	1.00
		L1. Commercial Personal	1.00	1.79	97.67	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.03			0.95
		078	Foard	A. Single-Family Residences	1.00	6.82	87.88
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			12.61	63.64	81.82	1.02
D. Acreage (Prod Value)	1.11						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			4.22	90.00	100.00	1.00
J. Utilities	1.00			3.00	100.00	100.00	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			7.00			1.00
079	Fort Bend			A. Single-Family Residences	0.98	4.62	88.70
		B. Multi-Family Residences	1.00	5.80	80.00	100.00	0.97
		C. Vacant Lots	1.00	5.80	77.50	100.00	0.96
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.19				
		F1. Commercial Real	0.98	7.09	80.65	96.77	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	8.81	80.85	91.49	0.96
		L1. Commercial Personal	1.00	7.15	73.17	92.68	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	6.13			0.92
		080	Franklin	A. Single-Family Residences	0.98	7.81	74.42
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	0.92			14.63	55.77	84.62	1.02
D. Rural Real (Market Value)	0.99			17.24	44.83	82.76	1.05
D. Acreage (Prod Value)	1.78						
F1. Commercial Real	1.00			10.74	65.22	86.96	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.01			1.98	100.00	100.00	0.99
J. Utilities	1.00			28.19	68.75	81.25	1.13
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			12.72			0.99

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
081	Freestone	A. Single-Family Residences	0.95	10.94	63.41	89.43	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	21.71	37.89	65.26	1.03
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.61	100.00	100.00	1.01
		J. Utilities	1.00	6.63	89.13	93.48	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	12.57			0.96
		082	Frio	A. Single-Family Residences	0.99	10.52	61.22
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			23.25	37.50	62.50	0.92
D. Acreage (Prod Value)	1.03						
F1. Commercial Real	0.94			8.54	73.68	94.74	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			5.37	89.47	100.00	0.99
J. Utilities	0.98			2.76	100.00	100.00	0.98
L1. Commercial Personal	1.00			9.75	85.00	95.00	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			11.26			0.98
083	Gaines			A. Single-Family Residences	0.90	8.06	71.64
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	5.39	89.66	100.00	1.01
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.09	100.00	100.00	1.02
		J. Utilities	1.01	12.73	54.55	86.36	1.04
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	9.47			0.93
		084	Galveston	A. Single-Family Residences	0.97	5.99	84.06
B. Multi-Family Residences	1.00			11.05	63.16	84.21	1.03
C. Vacant Lots	0.98			6.28	78.14	100.00	1.00
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	0.96			9.30	72.22	91.11	1.05
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			7.54	78.48	94.94	0.93
L1. Commercial Personal	1.00			11.01	76.14	88.64	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			6.91			0.96

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
085	Garza	A. Single-Family Residences	0.96	11.35	70.00	90.00	0.99
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	3.07	100.00	100.00	1.01
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.73	100.00	100.00	1.01
		J. Utilities	1.01	4.75	80.00	100.00	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.01	7.40		
086	Gillespie	A. Single-Family Residences	0.97	5.39	84.95	96.77	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	8.88	77.88	92.31	1.00
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.97	7.14	86.21	93.10	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	9.50	70.00	80.00	0.96
		L1. Commercial Personal	1.00	2.33	88.89	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	6.99		
087	Glasscock	A. Single-Family Residences	*	*	*	*	*
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	10.85	58.33	75.00	0.99
		D. Acreage (Prod Value)	0.48				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.30	100.00	100.00	1.05
		J. Utilities	1.00	12.44	55.56	88.89	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.03	8.42		
088	Goliad	A. Single-Family Residences	0.95	9.26	56.67	96.67	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	11.72	51.22	90.24	1.01
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	7.27	89.47	94.74	1.00
		J. Utilities	1.00	5.50	75.00	100.00	1.00
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	9.91		

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
089	Gonzales	A. Single-Family Residences	0.98	10.38	56.72	93.28	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	14.51	44.90	83.67	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.95	10.11	72.00	96.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.64	100.00	100.00	1.01
		J. Utilities	1.00	5.71	85.71	90.48	1.02
		L1. Commercial Personal	1.01	4.38	89.47	94.74	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.78			1.00
090	Gray	A. Single-Family Residences	1.00	5.97	83.87	100.00	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.90	7.50	70.00	95.00	1.02
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	1.00	5.30	70.00	100.00	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	3.10	97.92	100.00	1.00
		J. Utilities	1.01	31.80	60.00	64.00	1.05
		L1. Commercial Personal	1.00	2.92	91.67	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	9.08			1.01
091	Grayson	A. Single-Family Residences	0.99	11.48	64.46	90.54	1.02
		B. Multi-Family Residences	0.94	9.39	79.17	91.67	1.00
		C. Vacant Lots	1.00	17.57	59.52	76.19	1.06
		D. Rural Real (Market Value)	0.95	13.62	58.55	84.36	1.03
		D. Acreage (Prod Value)	1.27				
		F1. Commercial Real	0.98	9.08	73.61	92.36	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.80	96.55	100.00	1.00
		J. Utilities	1.00	9.30	92.47	97.85	1.01
		L1. Commercial Personal	1.00	7.58	77.67	89.32	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	11.46			1.01
092	Gregg	A. Single-Family Residences	0.96	9.26	72.07	94.59	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.83	28.30	38.46	66.67	0.91
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.99	9.34	75.00	93.94	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.50	100.00	100.00	1.01
		J. Utilities	1.00	16.22	75.86	82.76	0.92
		L1. Commercial Personal	1.00	7.11	81.82	92.05	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	10.04			0.96

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**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
093	Grimes	A. Single-Family Residences	0.97	9.03	71.15	95.19	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	11.08	61.96	91.30	1.02
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.94	7.66	65.00	100.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.79	100.00	100.00	1.00
		J. Utilities	1.02	8.91	75.76	93.94	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.00	8.63	
094	Guadalupe	A. Single-Family Residences	0.99	6.30	82.72	97.34	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	10.32	65.45	94.55	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	1.00	7.61	74.07	96.30	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.20	76.67	93.33	0.91
		L1. Commercial Personal	1.00	5.12	78.43	96.08	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	6.85	
095	Hale	A. Single-Family Residences	0.96	8.89	69.72	94.95	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	15.07	50.00	85.29	1.03
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	6.89	84.85	87.88	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	9.65	80.65	96.77	1.00
		L1. Commercial Personal	1.00	0.59	96.55	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.98	9.30	
096	Hall	A. Single-Family Residences	0.97	18.66	69.40	89.55	0.97
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	9.52	63.64	95.45	1.04
		D. Acreage (Prod Value)	0.85				
		F1. Commercial Real	0.94	11.49	53.33	93.33	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	2.83	100.00	100.00	1.04
		L1. Commercial Personal	0.99	4.39	91.30	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.97	14.66	

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**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs	% Obs	Price-
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff
097	Hamilton	A. Single-Family Residences	0.96	17.22	41.98	77.78	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	21.14	35.42	65.63	1.00
		D. Acreage (Prod Value)	0.92				
		F1. Commercial Real	0.96	17.26	41.38	75.86	1.11
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.04	9.34	71.43	92.86	1.05
		L1. Commercial Personal	1.00	23.07	64.29	71.43	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	18.99			1.04
098	Hansford	A. Single-Family Residences	0.95	11.36	64.29	83.33	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	15.32	66.67	75.00	0.94
		D. Acreage (Prod Value)	1.21				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	3.33	91.38	100.00	1.01
		J. Utilities	1.00	42.73	73.33	73.33	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	13.80			0.96
099	Hardeman	A. Single-Family Residences	1.02	14.81	62.35	87.06	1.07
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.13	27.11	33.33	45.83	1.27
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.10	97.14	100.00	1.00
		J. Utilities	0.98	5.61	91.67	100.00	1.07
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	13.91			1.06
100	Hardin	A. Single-Family Residences	0.97	5.52	85.28	99.13	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	6.36	83.33	97.92	0.99
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.94	9.47	65.85	92.68	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.70	93.62	100.00	1.04
		J. Utilities	1.00	9.10	90.48	90.48	1.02
		L1. Commercial Personal	0.99	3.83	92.86	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.73			0.99

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
101	Harris	A. Single-Family Residences	0.98	3.57	90.16	98.39	1.00
		B. Multi-Family Residences	0.98	11.74	62.33	86.10	1.01
		C. Vacant Lots	1.00	23.42	43.75	64.06	1.13
		D. Rural Real (Market Value)	0.99	19.03	60.47	76.74	1.11
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	12.44	61.95	87.26	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	12.53	77.36	87.74	0.92
		L1. Commercial Personal	1.00	11.25	73.65	92.91	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	6.76			0.94
		102	Harrison	A. Single-Family Residences	0.97	13.97	60.57
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			23.85	21.74	60.87	1.03
D. Acreage (Prod Value)	1.14						
F1. Commercial Real	0.87			18.25	34.38	79.69	1.09
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.81	100.00	100.00	1.00
J. Utilities	1.00			6.41	85.19	90.74	0.90
L1. Commercial Personal	1.00			10.10	73.08	86.54	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			13.96			0.88
103	Hartley			A. Single-Family Residences	0.98	10.76	64.86
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	2.50	100.00	100.00	1.00
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	1.01	9.90	70.00	90.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	4.76	96.55	96.55	0.98
		J. Utilities	1.00	2.89	100.00	100.00	1.07
		L1. Commercial Personal	0.94	5.32	84.62	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.27			0.99
		104	Haskell	A. Single-Family Residences	0.95	14.54	60.40
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.89			17.34	50.00	80.95	1.00
D. Acreage (Prod Value)	1.13						
F1. Commercial Real	0.94			10.18	75.00	89.29	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			2.49	96.30	100.00	1.02
J. Utilities	1.00			24.81	69.23	92.31	1.12
L1. Commercial Personal	1.00			1.39	100.00	100.00	0.99
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			13.16			0.99

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff
105	Hays	A. Single-Family Residences	0.99	7.40	79.05	95.42	1.00
		B. Multi-Family Residences	0.95	6.35	82.86	97.14	0.98
		C. Vacant Lots	0.95	15.76	54.83	81.08	1.04
		D. Rural Real (Market Value)	0.96	16.83	47.75	76.58	1.05
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	1.01	6.60	88.89	100.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.52	92.00	96.00	0.98
		L1. Commercial Personal	1.00	6.26	78.95	89.47	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	10.54			0.99
		106	Hemphill	A. Single-Family Residences	0.98	13.87	53.66
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.77						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.48	100.00	100.00	1.01
J. Utilities	1.01			31.47	66.67	66.67	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			10.59			1.00
107	Henderson			A. Single-Family Residences	0.98	9.01	79.56
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.63	45.45	66.48	1.12
		D. Rural Real (Market Value)	0.97	14.91	60.80	80.80	1.05
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	0.98	9.78	67.80	94.92	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	9.55	82.35	94.12	1.04
		J. Utilities	0.99	9.31	77.78	88.89	1.05
		L1. Commercial Personal	1.00	5.73	85.71	91.84	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	12.87			1.03
		108	Hidalgo	A. Single-Family Residences	0.98	7.89	74.67
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			6.74	78.92	95.08	1.02
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	1.00			6.41	78.95	98.12	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	0.98			4.90	94.00	98.00	0.99
J. Utilities	1.00			8.34	92.55	97.87	0.95
L1. Commercial Personal	1.00			5.57	91.79	96.27	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			7.37			0.97

* Not Calculated – Need 5 or more observations in category to determine this statistic

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**1999 Appraisal District Study Summary
Final Results**

		Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
109	Hill	A. Single-Family Residences	1.01	11.67	51.16	92.44	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.93	10.04	77.14	91.43	1.02
		D. Rural Real (Market Value)	1.00	6.87	82.22	97.78	0.99
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	1.01	14.24	40.63	84.38	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.32	96.70	97.80	1.04
		L1. Commercial Personal	0.97	11.26	58.33	83.33	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.42			1.01
110	Hockley	A. Single-Family Residences	0.95	11.37	59.86	91.04	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	7.67	80.43	91.30	1.01
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	7.95	80.65	90.32	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	4.30	92.31	100.00	0.98
		J. Utilities	1.01	28.24	51.61	74.19	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.21			0.94
111	Hood	A. Single-Family Residences	1.01	8.66	61.47	96.33	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	3.94	91.04	98.51	1.00
		D. Acreage (Prod Value)	1.24				
		F1. Commercial Real	0.96	14.16	53.13	81.25	0.95
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.10	90.00	95.00	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.91			0.99
112	Hopkins	A. Single-Family Residences	1.00	8.12	75.17	93.79	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	12.54	55.06	87.08	1.01
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	1.00	5.44	81.48	96.30	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.70	100.00	100.00	1.00
		J. Utilities	0.99	9.93	80.43	89.13	0.96
		L1. Commercial Personal	1.00	6.00	88.89	88.89	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.17			1.01

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1999 Appraisal District Study Summary Final Results

			Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
113	Houston	A. Single-Family Residences	0.97	7.37	79.53	98.60	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	9.28	73.02	94.44	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	0.98	7.61	75.68	100.00	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.31	100.00	100.00	0.99
		J. Utilities	1.00	9.02	85.42	85.42	1.01
		L1. Commercial Personal	1.00	6.19	84.62	96.15	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	7.82			0.98
		114	Howard	A. Single-Family Residences	0.99	11.54	70.39
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.01			9.31	80.00	90.00	1.03
D. Acreage (Prod Value)	0.96						
F1. Commercial Real	1.04			17.08	41.18	79.41	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			3.26	98.00	100.00	0.99
J. Utilities	1.00			10.54	64.29	78.57	0.99
L1. Commercial Personal	1.00			13.47	63.33	83.33	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			11.11			0.99
115	Hudspeth			A. Single-Family Residences	0.99	5.65	91.43
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	5.05	87.76	100.00	1.01
		D. Rural Real (Market Value)	1.10	9.15	68.18	93.94	1.05
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.96	5.21	89.47	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.02	24.83	71.43	71.43	1.03
		L1. Commercial Personal	1.11	3.45	94.44	94.44	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.55			1.05
		116	Hunt	A. Single-Family Residences	1.00	9.61	70.09
B. Multi-Family Residences	0.91			13.11	56.10	92.68	1.05
C. Vacant Lots	1.00			10.44	78.72	89.36	1.02
D. Rural Real (Market Value)	0.98			17.88	58.15	80.62	1.07
D. Acreage (Prod Value)	1.13						
F1. Commercial Real	0.94			11.36	64.55	91.82	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			5.52	92.96	92.96	0.98
L1. Commercial Personal	1.00			11.82	65.31	81.63	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			11.70			1.03

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
117	Hutchinson	A. Single-Family Residences	1.00	4.90	85.87	98.91	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.86				
		F1. Commercial Real	0.99	4.82	88.46	96.15	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	5.14	89.66	100.00	1.03
		J. Utilities	1.01	133.02	65.22	78.26	0.98
		L1. Commercial Personal	0.98	7.87	87.50	89.58	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	18.96			0.99
118	Irion	A. Single-Family Residences	0.75	17.65	42.11	78.95	1.07
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	4.07	94.74	100.00	1.02
		J. Utilities	1.01	1.81	100.00	100.00	0.95
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.93	16.22			0.91
119	Jack	A. Single-Family Residences	0.99	15.20	50.89	83.93	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	13.34	54.35	85.87	1.00
		D. Acreage (Prod Value)	0.84				
		F1. Commercial Real	0.96	4.96	96.00	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.68	100.00	100.00	1.00
		J. Utilities	1.00	5.84	81.25	100.00	0.98
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	10.67			0.98
120	Jackson	A. Single-Family Residences	0.96	12.48	67.37	88.42	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	14.52	41.67	83.33	0.99
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	0.97	8.95	67.65	91.18	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.94	100.00	100.00	1.00
		J. Utilities	1.00	11.52	79.31	96.55	0.98
		L1. Commercial Personal	1.00	3.20	93.33	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.35			0.96

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
121	Jasper	A. Single-Family Residences	0.97	11.04	67.32	89.54	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.06	30.05	23.08	38.46	1.18
		D. Rural Real (Market Value)	1.00	14.22	58.82	82.35	1.05
		D. Acreage (Prod Value)	1.13				
		F1. Commercial Real	1.00	6.64	72.73	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.24	100.00	100.00	1.00
		J. Utilities	1.00	20.00	65.63	81.25	0.92
		L1. Commercial Personal	1.00	12.71	71.43	85.71	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.53			0.95
		122	Jeff Davis	A. Single-Family Residences	0.93	13.27	56.34
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	0.91			18.79	53.52	83.10	1.07
D. Rural Real (Market Value)	1.00			11.26	63.16	84.21	1.15
D. Acreage (Prod Value)	1.10						
F1. Commercial Real	0.93			13.73	54.55	72.73	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			2.08	100.00	100.00	1.00
L1. Commercial Personal	1.00			6.52	76.19	95.24	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			13.66			1.04
123	Jefferson			A. Single-Family Residences	0.97	4.60	92.26
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	1.99	100.00	100.00	1.01
		D. Acreage (Prod Value)	0.87				
		F1. Commercial Real	0.95	5.67	88.54	96.88	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.55	100.00	100.00	1.00
		J. Utilities	1.00	10.14	74.58	88.14	0.98
		L1. Commercial Personal	1.00	2.56	92.22	98.89	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	5.04			0.97
		124	Jim Hogg	A. Single-Family Residences	0.96	19.83	37.04
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.86						
F1. Commercial Real	0.95			3.82	91.67	100.00	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			3.46	100.00	100.00	0.99
J. Utilities	0.98			4.42	83.33	100.00	0.91
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			10.01			0.98

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
125	Jim Wells	A. Single-Family Residences	0.94	10.21	63.58	91.39	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	10.30	70.59	84.71	1.01
		D. Acreage (Prod Value)	1.50				
		F1. Commercial Real	0.97	5.42	92.59	96.30	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.99	711.34	82.26	90.32	17.61
		J. Utilities	1.00	14.70	72.50	90.00	1.00
		L1. Commercial Personal	1.00	7.17	77.78	94.44	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	291.60			3.67
126	Johnson	A. Single-Family Residences	0.94	13.14	55.06	87.03	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.98	11.27	67.92	92.45	1.01
		D. Rural Real (Market Value)	0.99	9.68	74.15	93.20	1.01
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.97	14.64	61.36	75.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	6.87	84.88	95.35	0.97
		L1. Commercial Personal	1.00	4.68	77.42	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	11.38			0.96
127	Jones	A. Single-Family Residences	0.99	20.31	45.51	79.04	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	16.04	41.98	81.48	1.03
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	0.97	13.96	63.38	88.73	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	4.75	89.36	100.00	1.02
		J. Utilities	1.00	4.54	96.43	96.43	1.00
		L1. Commercial Personal	1.00	3.77	86.54	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	13.97			1.00
128	Karnes	A. Single-Family Residences	0.96	14.69	63.48	83.48	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	15.40	47.25	73.63	1.05
		D. Acreage (Prod Value)	1.26				
		F1. Commercial Real	0.96	11.95	65.15	89.39	1.18
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.77	100.00	100.00	1.01
		J. Utilities	1.00	7.86	81.82	90.91	1.01
		L1. Commercial Personal	1.00	4.36	90.91	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	11.93			1.02

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**1999 Appraisal District Study Summary
Final Results**

			Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
129	Kaufman	A. Single-Family Residences	0.99	7.43	74.41	94.46	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	11.70	63.91	83.43	1.00
		D. Acreage (Prod Value)	2.47				
		F1. Commercial Real	0.89	10.61	58.23	87.34	0.93
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.52	85.71	97.62	0.98
		L1. Commercial Personal	1.00	4.87	82.61	95.65	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.05			0.96
130	Kendall	A. Single-Family Residences	0.99	3.82	93.02	98.84	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.99	3.40	93.55	100.00	1.01
		D. Rural Real (Market Value)	0.98	3.30	91.86	100.00	1.01
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.97	3.91	96.15	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	3.70	100.00	100.00	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	3.65			1.00
131	Kenedy	A. Single-Family Residences	*	*	*	*	*
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	2.69	94.12	100.00	0.95
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	7.78	75.00	91.67	1.06
		J. Utilities	1.00	6.33	77.78	88.89	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	7.17			1.00
132	Kent	A. Single-Family Residences	0.96	10.65	44.44	88.89	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	14.15	50.00	83.33	1.02
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	9.97			0.90

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1999 Appraisal District Study Summary Final Results

Property Category		Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
133	Kerr	A. Single-Family Residences	0.97	10.77	62.92	92.50	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	20.02	40.33	69.61	1.00
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	0.93	11.80	55.88	90.20	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.03	7.87	66.67	100.00	0.97
		L1. Commercial Personal	1.00	4.35	88.46	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	13.53			1.01
		134	Kimble	A. Single-Family Residences	0.98	4.61	88.00
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			9.73	73.17	92.68	1.08
D. Acreage (Prod Value)	0.81						
F1. Commercial Real	1.01			9.34	60.87	95.65	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			7.40	80.00	80.00	0.97
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			8.29			1.02
135	King			A. Single-Family Residences	0.91	11.87	60.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.04	2.02	100.00	100.00	1.01
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.40	100.00	100.00	1.00
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.03	5.59			0.99
		136	Kinney	A. Single-Family Residences	0.92	21.01	35.56
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			22.22	30.00	60.00	1.04
D. Acreage (Prod Value)	1.02						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			1.80	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			19.53			0.98

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
137	Kleberg	A. Single-Family Residences	0.99	9.41	73.93	91.83	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	7.92	72.13	96.72	0.98
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.97	5.60	90.48	95.24	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	16.00	63.64	77.27	1.01
		J. Utilities	1.00	9.32	80.65	90.32	0.99
		L1. Commercial Personal	1.00	2.18	100.00	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.15			0.93
		138	Knox	A. Single-Family Residences	0.98	18.36	58.02
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.97			13.89	72.09	90.70	1.06
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.06			2.36	100.00	100.00	1.01
J. Utilities	0.99			3.84	100.00	100.00	1.02
L1. Commercial Personal	1.00			0.50	100.00	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			13.65			1.03
139	Lamar			A. Single-Family Residences	0.97	8.82	72.82
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.30	76.29	87.63	1.00
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.98	8.33	78.00	92.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.50	96.88	96.88	1.05
		L1. Commercial Personal	1.00	9.73	80.00	86.67	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	8.87			0.98
		140	Lamb	A. Single-Family Residences	0.95	14.21	58.90
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			16.10	53.03	80.30	1.02
D. Acreage (Prod Value)	1.07						
F1. Commercial Real	0.99			21.29	73.68	81.58	1.11
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.01			3.83	95.65	100.00	0.98
L1. Commercial Personal	0.99			4.85	92.16	94.12	0.98
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			13.54			0.97

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
141	Lampasas	A. Single-Family Residences	0.96	16.04	52.59	77.59	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	12.41	57.58	84.85	1.01
		D. Acreage (Prod Value)	0.78				
		F1. Commercial Real	0.92	10.55	62.86	91.43	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.97	4.12	100.00	100.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	14.07			0.98
		142	Lasalle	A. Single-Family Residences	0.90	13.89	62.50
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.86			18.60	50.00	70.00	1.07
D. Acreage (Prod Value)	0.96						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			1.86	100.00	100.00	1.02
J. Utilities	1.02			11.27	83.33	83.33	1.01
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.23			0.97
143	Lavaca			A. Single-Family Residences	0.93	5.58	85.45
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	6.21	77.50	98.33	0.99
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.97	8.10	73.24	95.77	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.62	100.00	100.00	1.00
		J. Utilities	1.00	6.07	80.00	93.33	0.92
		L1. Commercial Personal	1.00	1.74	100.00	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.62			0.96
		144	Lee	A. Single-Family Residences	0.97	16.63	47.56
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.95			24.22	40.63	64.58	1.05
D. Acreage (Prod Value)	1.10						
F1. Commercial Real	0.91			13.55	54.17	83.33	0.97
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	0.98			12.10	64.29	80.95	1.00
J. Utilities	1.00			4.47	76.47	100.00	0.99
L1. Commercial Personal	1.00			7.35	90.00	95.00	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			17.06			1.02

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
145	Leon	A. Single-Family Residences	1.00	13.92	54.79	82.98	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.26	36.77	34.78	60.87	1.21
		D. Rural Real (Market Value)	0.87	24.14	35.10	68.27	1.06
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	0.94	10.17	62.96	92.59	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	7.23	71.15	96.15	1.01
		J. Utilities	1.00	5.44	85.19	98.15	0.98
		L1. Commercial Personal	1.00	8.52	69.57	86.96	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	18.93			0.97
		146	Liberty	A. Single-Family Residences	0.94	12.14	51.76
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			5.60	81.68	94.66	1.01
D. Rural Real (Market Value)	0.98			8.61	75.29	91.95	1.03
D. Acreage (Prod Value)	1.39						
F1. Commercial Real	0.94			8.49	74.70	93.98	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			2.22	96.30	100.00	1.01
J. Utilities	1.00			15.41	74.39	80.49	0.97
L1. Commercial Personal	1.00			2.89	94.44	97.22	0.95
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			9.78			0.96
147	Limestone			A. Single-Family Residences	0.98	17.48	38.92
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.14	30.04	14.29	50.00	0.95
		D. Acreage (Prod Value)	0.88				
		F1. Commercial Real	0.99	11.11	56.00	92.00	0.93
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	8.92	80.56	91.67	1.03
		J. Utilities	1.01	6.00	84.85	93.94	0.92
		L1. Commercial Personal	0.98	22.55	65.00	80.00	1.07
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	16.66			0.89
		148	Lipscomb	A. Single-Family Residences	1.01	7.96	82.14
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.04						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.13	100.00	100.00	1.00
J. Utilities	1.00			28.00	76.19	76.19	1.12
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			7.25			1.01

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
149	Live Oak	A. Single-Family Residences	0.97	18.84	56.12	88.78	1.10
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.80	30.69	25.00	50.00	1.09
		D. Acreage (Prod Value)	0.91				
		F1. Commercial Real	0.95	7.37	78.85	96.15	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.58	97.22	100.00	1.01
		J. Utilities	1.00	5.17	94.44	94.44	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.98	15.57		
150	Llano	A. Single-Family Residences	0.98	3.29	92.59	100.00	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	3.64	82.14	100.00	0.99
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.86				
		F1. Commercial Real	0.99	11.47	67.86	89.29	0.95
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.99	6.28		
151	Loving	A. Single-Family Residences	*	*	*	*	*
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	1.08	91.67	100.00	0.99
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.93	1.08		
152	Lubbock	A. Single-Family Residences	0.93	11.74	65.47	92.04	1.02
		B. Multi-Family Residences	0.96	8.13	82.14	96.43	0.99
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	14.65	67.74	88.71	1.09
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	0.99	9.45	77.97	94.07	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.08	5.35	91.67	94.44	1.05
		J. Utilities	1.01	11.14	81.25	95.83	0.99
		L1. Commercial Personal	1.00	0.41	99.00	99.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.96	12.11		

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**1999 Appraisal District Study Summary
Final Results**

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff
153	Lynn	A. Single-Family Residences	0.91	19.84	30.64	76.30	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	16.96	28.21	84.62	1.04
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	1.00	28.42	52.63	73.68	1.20
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	3.07	100.00	100.00	1.01
		J. Utilities	1.01	3.39	91.67	91.67	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	18.76			0.98
		154	Madison	A. Single-Family Residences	0.94	11.95	60.27
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.97			14.96	44.44	86.67	1.06
D. Acreage (Prod Value)	1.06						
F1. Commercial Real	1.00			9.81	70.97	93.55	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			3.09	94.74	97.37	1.02
J. Utilities	1.01			4.90	89.47	100.00	0.98
L1. Commercial Personal	1.05			17.69	71.43	71.43	1.05
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			10.96			0.96
155	Marion			A. Single-Family Residences	1.03	16.99	46.30
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.05	14.93	52.00	84.00	1.10
		D. Acreage (Prod Value)	1.25				
		F1. Commercial Real	0.93	12.77	60.61	78.79	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.86	100.00	100.00	1.00
		J. Utilities	0.98	4.08	100.00	100.00	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.08			1.00
		156	Martin	A. Single-Family Residences	0.95	11.38	72.09
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.92			10.21	66.10	89.83	1.00
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.07	100.00	100.00	1.00
J. Utilities	1.00			16.68	50.00	77.27	1.04
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			10.23			0.97

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
157	Mason	A. Single-Family Residences	0.91	16.80	54.29	77.14	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	18.67	45.45	78.79	1.00
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	1.00	13.63	51.85	85.19	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.96	16.50		
158	Matagorda	A. Single-Family Residences	0.97	12.12	57.76	90.52	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.96	18.66	49.43	73.56	1.04
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	0.99	13.98	56.00	80.00	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.04	96.77	100.00	1.00
		J. Utilities	0.99	9.89	83.33	91.67	0.88
		L1. Commercial Personal	0.98	5.46	90.00	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	12.31		
159	Maverick	A. Single-Family Residences	0.99	8.49	73.68	93.42	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.97	13.37	56.20	82.64	0.99
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.98	6.82	72.00	100.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	6.53	80.00	90.00	0.93
		J. Utilities	1.01	2.48	100.00	100.00	0.95
		L1. Commercial Personal	1.03	8.06	74.07	88.89	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	9.97		
160	McCulloch	A. Single-Family Residences	0.99	11.06	64.41	84.75	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.73	17.74	54.05	70.27	0.83
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	1.00	15.48	51.72	75.86	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.98	0.58	100.00	100.00	1.02
		L1. Commercial Personal	1.00	9.24	72.00	92.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	14.15		

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
161	McLennan	A. Single-Family Residences	0.99	6.61	81.82	98.00	1.00
		B. Multi-Family Residences	0.95	7.77	75.61	97.56	1.03
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	7.12	78.62	95.52	0.98
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.96	7.52	77.55	97.45	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.64	92.37	100.00	0.97
		L1. Commercial Personal	1.00	4.75	82.80	95.16	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	6.69			0.99
		162	McMullen	A. Single-Family Residences	*	*	*
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.78			15.60	33.33	83.33	0.95
D. Acreage (Prod Value)	0.85						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			4.90	89.47	94.74	1.02
J. Utilities	1.00			6.29	71.43	100.00	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			9.16			1.00
163	Medina			A. Single-Family Residences	0.98	4.37	88.40
		B. Multi-Family Residences	0.95	6.21	70.00	100.00	0.99
		C. Vacant Lots	1.00	6.00	76.56	96.88	1.01
		D. Rural Real (Market Value)	0.99	4.47	88.68	99.06	1.00
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.98	6.58	84.85	98.48	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	2.45	100.00	100.00	0.92
		L1. Commercial Personal	1.00	6.61	81.82	96.97	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	5.07			0.96
		164	Menard	A. Single-Family Residences	0.98	14.96	43.75
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			8.61	67.74	93.55	0.98
D. Acreage (Prod Value)	0.95						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			3.87	94.12	100.00	1.02
J. Utilities	*			*	*	*	*
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			10.49			1.00

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
165	Midland	A. Single-Family Residences	0.99	9.15	72.90	94.84	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	6.23	85.71	92.86	1.01
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.00	10.87	62.26	84.91	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.07	100.00	100.00	0.99
		J. Utilities	1.00	11.93	66.67	81.48	0.89
		L1. Commercial Personal	1.00	12.12	58.82	88.24	1.07
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.29			0.97
166	Milam	A. Single-Family Residences	1.01	14.13	53.87	84.15	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	21.68	38.94	71.15	1.05
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	0.98	17.32	41.67	80.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.96	100.00	100.00	1.00
		J. Utilities	0.99	7.19	82.35	92.16	1.00
		L1. Commercial Personal	1.05	19.81	60.00	73.33	1.12
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	16.30			1.04
167	Mills	A. Single-Family Residences	1.02	14.68	47.83	79.13	0.97
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.58	70.87	84.25	1.00
		D. Acreage (Prod Value)	1.10				
		F1. Commercial Real	0.87	26.70	23.33	56.67	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.97	81.82	100.00	1.10
		L1. Commercial Personal	1.00	2.40	92.00	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.44			1.03
168	Mitchell	A. Single-Family Residences	1.05	20.07	39.62	73.58	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.05	18.35	42.31	73.08	1.00
		D. Acreage (Prod Value)	1.21				
		F1. Commercial Real	0.95	10.65	57.69	88.46	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.99	91.67	100.00	0.99
		J. Utilities	1.00	11.67	73.33	76.67	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	15.60			1.02

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff
169	Montague	A. Single-Family Residences	0.92	13.67	58.23	84.81	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	14.66	63.11	82.79	1.06
		D. Acreage (Prod Value)	1.20				
		F1. Commercial Real	0.98	14.24	55.10	83.67	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.44	94.03	100.00	1.01
		J. Utilities	0.95	7.85	82.46	94.74	1.04
		L1. Commercial Personal	0.98	17.01	55.56	72.22	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	12.97		
170	Montgomery	A. Single-Family Residences	0.95	7.94	84.10	95.56	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	13.03	67.31	89.10	1.04
		D. Rural Real (Market Value)	1.00	8.27	65.85	97.56	0.98
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.96	9.05	69.49	94.92	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.71	100.00	100.00	1.00
		J. Utilities	1.00	10.30	75.00	95.31	0.98
		L1. Commercial Personal	1.00	9.46	64.91	89.47	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.96	9.58		
171	Moore	A. Single-Family Residences	0.95	7.17	78.29	100.00	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	0.99	2.82	100.00	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.17	100.00	100.00	1.00
		J. Utilities	1.00	21.58	58.33	75.00	1.00
		L1. Commercial Personal	1.00	4.58	83.33	95.83	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	6.56		
172	Morris	A. Single-Family Residences	0.99	11.59	58.33	90.00	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.06	15.21	42.31	80.77	1.00
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.99	13.13	60.00	80.00	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	1.00	2.92	91.67	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	11.72		

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
173	Motley	A. Single-Family Residences	1.00	7.00	66.67	100.00	0.97
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	11.39	81.25	87.50	0.91
		D. Acreage (Prod Value)	1.10				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.53			0.98
174	Nacogdoches	A. Single-Family Residences	0.96	10.23	70.09	88.79	1.01
		B. Multi-Family Residences	0.82	13.41	60.00	70.00	1.07
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	13.92	59.51	80.37	1.04
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.99	14.69	61.54	76.92	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.25	100.00	100.00	1.00
		J. Utilities	0.99	10.99	88.10	92.86	0.97
		L1. Commercial Personal	1.00	7.00	66.67	91.67	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.29			0.95
175	Navarro	A. Single-Family Residences	0.98	6.83	80.19	95.60	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	17.84	40.91	77.27	1.09
		D. Rural Real (Market Value)	0.99	11.95	69.12	87.56	1.00
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.97	7.22	69.23	96.15	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	4.81	83.33	100.00	1.00
		J. Utilities	1.00	7.65	81.82	92.42	1.02
		L1. Commercial Personal	1.00	4.12	88.46	96.15	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.12			1.00
176	Newton	A. Single-Family Residences	0.83	15.02	43.50	85.88	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.86	61.36	86.36	0.99
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.13	96.77	96.77	1.03
		J. Utilities	1.00	19.33	80.00	80.00	0.95
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.90	15.94			0.89

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** This ratio is not a median - See introductory text

1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
Property Category			Ratio	Disp			
177	Nolan	A. Single-Family Residences	0.96	17.54	54.10	80.33	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	26.68	27.08	66.67	1.05
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.98	24.51	57.14	73.81	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.40	93.62	100.00	1.01
		J. Utilities	1.00	8.53	85.00	92.50	1.01
		L1. Commercial Personal	1.00	2.00	92.19	96.88	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	13.95			0.98
		178	Nueces	A. Single-Family Residences	0.97	7.05	81.06
B. Multi-Family Residences	0.99			4.53	90.91	100.00	0.99
C. Vacant Lots	1.00			5.26	83.10	95.07	1.00
D. Rural Real (Market Value)	0.98			6.78	78.13	94.79	0.98
D. Acreage (Prod Value)	0.90						
F1. Commercial Real	0.98			5.94	90.48	95.83	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.01			5.14	90.57	100.00	1.05
J. Utilities	1.00			7.45	83.33	92.11	1.02
L1. Commercial Personal	1.00			6.73	78.87	94.37	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			6.66			0.98
179	Ochiltree			A. Single-Family Residences	0.94	10.33	70.73
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.13	73.33	83.33	1.00
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	1.01	7.66	69.23	92.31	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	7.29	90.00	90.00	1.05
		J. Utilities	0.99	22.56	33.33	66.67	1.07
		L1. Commercial Personal	1.00	2.83	94.29	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.66			1.00
		180	Oldham	A. Single-Family Residences	0.95	22.95	40.00
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.96			16.79	42.42	75.76	1.00
D. Acreage (Prod Value)	1.00						
F1. Commercial Real	0.99			7.34	72.73	90.91	1.13
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.01			1.32	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			15.69			0.94

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
181	Orange	A. Single-Family Residences	0.98	4.71	93.09	98.94	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.96	5.50	88.71	98.39	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.42	100.00	100.00	1.00
		J. Utilities	1.00	11.65	67.39	86.96	0.97
		L1. Commercial Personal	1.00	2.00	94.12	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	5.73			0.98
		182	Palo Pinto	A. Single-Family Residences	0.97	9.77	60.96
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	0.97			3.54	91.80	100.00	0.98
D. Rural Real (Market Value)	0.91			9.26	64.29	95.24	1.02
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	0.97			7.82	85.25	98.36	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.01	100.00	100.00	1.00
J. Utilities	1.02			5.95	86.21	96.55	1.01
L1. Commercial Personal	1.00			4.00	82.76	96.55	0.97
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			7.34			0.99
183	Panola			A. Single-Family Residences	1.00	9.09	63.92
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.02	13.48	51.32	82.89	1.05
		D. Acreage (Prod Value)	0.71				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.79	100.00	100.00	1.00
		J. Utilities	1.00	7.03	83.78	89.19	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	8.29			1.00
		184	Parker	A. Single-Family Residences	1.00	7.33	74.70
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			5.55	83.64	99.53	1.00
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	1.01			11.91	50.72	88.41	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			1.14	100.00	100.00	1.00
J. Utilities	1.00			4.64	90.63	98.44	0.97
L1. Commercial Personal	1.03			13.14	53.33	80.00	1.11
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			7.18			0.98

* Not Calculated – Need 5 or more observations in category to determine this statistic

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
185	Parmer	A. Single-Family Residences	0.98	12.80	59.81	86.92	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	8.28	70.69	87.93	1.03
		D. Acreage (Prod Value)	1.07				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	4.88	93.33	100.00	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.72			1.04
		186	Pecos	A. Single-Family Residences	0.85	15.58	43.59
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.90			15.56	46.67	66.67	1.15
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.00			4.36	88.64	97.73	1.04
J. Utilities	1.00			9.28	68.75	81.25	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			13.00			0.94
187	Polk			A. Single-Family Residences	0.95	24.82	40.37
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.04	29.27	25.23	59.81	1.15
		D. Rural Real (Market Value)	0.98	22.73	53.49	79.07	1.05
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	1.03	13.93	45.00	90.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.32	100.00	100.00	1.01
		J. Utilities	1.00	10.10	79.17	91.67	1.02
		L1. Commercial Personal	1.04	18.89	67.74	87.10	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	21.70			1.04
		188	Potter-Randall	A. Single-Family Residences	0.99	3.96	91.84
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.06						
F1. Commercial Real	1.00			4.80	91.51	98.11	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.59	96.97	96.97	1.01
J. Utilities	1.00			3.83	89.66	100.00	0.99
L1. Commercial Personal	1.00			6.44	85.19	96.30	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			4.83			0.99

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
189	Presidio	A. Single-Family Residences	0.92	12.61	51.45	86.96	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	9.90	65.85	87.80	0.97
		D. Rural Real (Market Value)	1.00	12.12	74.36	83.33	1.24
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.97	11.16	58.73	84.13	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.98	2.04	100.00	100.00	1.02
		L1. Commercial Personal	1.00	23.00	56.25	75.00	1.10
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	12.78			1.04
190	Rains	A. Single-Family Residences	0.96	11.85	69.32	89.77	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.95	13.53	71.15	90.38	1.00
		D. Rural Real (Market Value)	0.95	12.57	64.52	96.77	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	0.95	7.87	80.65	96.77	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.52	100.00	100.00	1.00
		J. Utilities	1.00	14.11	77.78	77.78	1.21
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	11.71			0.98
192	Reagan	A. Single-Family Residences	1.01	12.24	46.67	91.11	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.66				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.97	100.00	100.00	1.00
		J. Utilities	0.98	50.00	77.78	88.89	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.97			1.00
193	Real	A. Single-Family Residences	1.06	10.41	56.67	93.33	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	21.54	46.43	64.29	1.02
		D. Rural Real (Market Value)	0.92	18.83	63.16	73.68	1.15
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.96	4.86	85.71	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.36			1.04

* Not Calculated - Need 5 or more observations in category to determine this statistic

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
194	Red River	A. Single-Family Residences	0.99	11.49	62.25	89.40	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	19.27	35.05	70.10	1.07
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	1.00	7.48	78.26	91.30	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	6.30	94.74	94.74	1.08
		J. Utilities	1.00	7.96	83.33	91.67	1.02
		L1. Commercial Personal	1.01	9.17	78.26	86.96	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	1.00	12.94		
195	Reeves	A. Single-Family Residences	1.00	14.90	46.48	80.28	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.20	15.98	42.86	78.57	1.04
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.99	14.20	42.42	87.88	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.02	100.00	100.00	1.02
		J. Utilities	1.01	9.45	79.17	87.50	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	1.02	12.82		
196	Refugio	A. Single-Family Residences	0.97	11.24	62.79	87.21	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	5.94	90.91	90.91	0.93
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.96	5.02	90.91	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.07	100.00	100.00	1.01
		J. Utilities	0.96	10.29	88.24	88.24	0.98
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.98	8.77		
197	Roberts	A. Single-Family Residences	0.86	13.43	54.55	81.82	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.16	100.00	100.00	1.00
		J. Utilities	1.03	97.84	66.67	88.89	1.20
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	1.03	26.21		

* Not Calculated – Need 5 or more observations in category to determine this statistic

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
198	Robertson	A. Single-Family Residences	1.04	11.46	58.12	93.16	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	19.25	49.33	77.33	0.91
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	0.98	16.92	48.39	77.42	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.00	100.00	100.00	1.00
		J. Utilities	1.00	9.49	75.44	91.23	1.04
		L1. Commercial Personal	1.00	11.91	72.73	90.91	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.56			1.02
		199	Rockwall	A. Single-Family Residences	0.97	5.84	84.00
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			14.28	55.81	74.42	1.05
D. Rural Real (Market Value)	0.92			26.57	35.19	72.22	1.18
D. Acreage (Prod Value)	1.37						
F1. Commercial Real	0.97			10.98	67.31	86.54	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.01			3.14	83.33	100.00	1.02
L1. Commercial Personal	1.00			9.71	71.43	85.71	1.08
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			10.44			1.00
200	Runnels			A. Single-Family Residences	0.96	14.82	61.19
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.80	21.48	37.23	63.83	1.03
		D. Acreage (Prod Value)	1.26				
		F1. Commercial Real	0.92	10.53	62.07	89.66	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.29	90.91	96.97	1.03
		J. Utilities	0.99	4.35	93.75	100.00	1.02
		L1. Commercial Personal	1.00	3.15	90.00	95.00	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	15.73			0.99
		201	Rusk	A. Single-Family Residences	1.02	10.65	70.61
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.96			7.88	77.65	96.47	0.90
D. Acreage (Prod Value)	0.74						
F1. Commercial Real	0.93			10.01	62.96	90.74	0.92
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			1.33	100.00	100.00	1.00
J. Utilities	1.00			9.03	77.92	84.42	1.04
L1. Commercial Personal	1.00			11.27	65.85	87.80	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			9.12			1.02

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
202	Sabine	A. Single-Family Residences	1.00	11.27	74.16	87.64	1.05
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	14.50	53.13	75.00	1.04
		D. Rural Real (Market Value)	1.00	7.14	76.19	90.48	1.01
		D. Acreage (Prod Value)	0.88				
		F1. Commercial Real	0.99	3.82	93.33	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	2.09	100.00	100.00	1.01
		L1. Commercial Personal	1.00	5.85	75.00	100.00	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.85			1.03
		203	San Augustine	A. Single-Family Residences	1.00	9.98	78.74
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			19.33	57.97	72.46	1.03
D. Acreage (Prod Value)	0.89						
F1. Commercial Real	1.01			6.16	81.48	92.59	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.98			5.71	90.00	90.00	0.94
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.13			0.98
204	San Jacinto			A. Single-Family Residences	1.00	7.43	74.71
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	22.04	42.62	75.41	1.10
		D. Rural Real (Market Value)	1.00	20.50	43.75	78.13	1.11
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.89	100.00	100.00	1.00
		J. Utilities	1.00	7.41	82.35	100.00	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	13.49			1.04
		205	San Patricio	A. Single-Family Residences	0.95	11.59	72.77
B. Multi-Family Residences	0.96			12.32	58.33	83.33	0.95
C. Vacant Lots	1.00			22.96	52.04	78.57	1.09
D. Rural Real (Market Value)	0.99			9.48	79.31	93.10	1.05
D. Acreage (Prod Value)	1.01						
F1. Commercial Real	0.97			8.04	75.40	95.24	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			0.73	100.00	100.00	1.00
J. Utilities	0.99			8.57	95.65	97.10	0.98
L1. Commercial Personal	1.01			5.38	78.57	100.00	1.05
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			11.85			1.01

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
206	San Saba	A. Single-Family Residences	0.99	21.52	43.62	73.40	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	13.35	54.81	87.50	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	1.02	9.50	68.97	89.66	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.44	77.78	100.00	1.14
		L1. Commercial Personal	1.00	9.19	76.19	90.48	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	15.22			1.08
207	Schleicher	A. Single-Family Residences	0.85	19.38	38.89	69.44	1.12
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.88	13.07	50.00	83.33	1.00
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	5.29	85.00	100.00	1.04
		J. Utilities	0.99	9.34	50.00	100.00	0.92
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	14.77			0.96
208	Scurry	A. Single-Family Residences	1.06	11.67	64.46	85.95	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	14.52	42.31	86.54	1.05
		D. Acreage (Prod Value)	1.38				
		F1. Commercial Real	0.99	16.66	34.88	86.05	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.00	4.24	89.19	100.00	1.05
		J. Utilities	0.99	9.62	68.00	92.00	1.02
		L1. Commercial Personal	0.98	10.24	74.07	85.19	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.20			1.03
209	Shackelford	A. Single-Family Residences	0.97	12.84	62.50	92.86	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.02	6.37	85.00	100.00	1.02
		D. Acreage (Prod Value)	0.91				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.58	97.50	100.00	0.99
		J. Utilities	1.00	6.62	84.62	84.62	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.03	8.14			0.99

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1999 Appraisal District Study Summary Final Results

			Median	Coeff. of	% Obs + -	% Obs + -	Price- Related	
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff	
210	Shelby	A. Single-Family Residences	0.98	14.07	62.67	83.56	1.06	
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.02	28.59	33.33	62.64	1.11	
		D. Acreage (Prod Value)	0.89					
		F1. Commercial Real	1.00	11.31	81.25	90.63	1.04	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	0.61	100.00	100.00	1.00	
		J. Utilities	0.99	3.51	97.37	100.00	0.95	
		L1. Commercial Personal	1.00	15.42	70.83	83.33	1.11	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.00	17.92			1.03
		211	Sherman	A. Single-Family Residences	0.90	14.50	38.64	88.64
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	*			*	*	*	*	
D. Acreage (Prod Value)	1.02							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.03			0.68	100.00	100.00	1.00	
J. Utilities	1.00			24.89	77.78	77.78	1.02	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.02	10.52			0.98
212	Smith			A. Single-Family Residences	0.97	8.66	75.21	94.29
		B. Multi-Family Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.98	20.46	57.43	76.24	1.08	
		D. Acreage (Prod Value)	1.12					
		F1. Commercial Real	0.96	15.27	52.98	78.81	0.96	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	1.24	100.00	100.00	0.99	
		J. Utilities	1.00	7.76	88.00	93.33	0.96	
		L1. Commercial Personal	1.01	11.23	76.52	90.43	1.04	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.98	11.34			0.97
		213	Somervell	A. Single-Family Residences	0.97	8.76	75.00	93.75
B. Multi-Family Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	*			*	*	*	*	
D. Acreage (Prod Value)	1.12							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.00			3.89	100.00	100.00	1.07	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.00	7.08			1.04

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
214	Starr	A. Single-Family Residences	0.95	19.54	44.33	72.16	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	12.79	73.02	79.37	1.04
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.91				
		F1. Commercial Real	0.99	8.74	78.46	89.23	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.83	98.31	100.00	1.00
		J. Utilities	1.00	345.54	84.62	84.62	0.99
		L1. Commercial Personal	1.00	7.83	86.96	91.30	0.94
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	23.79			
215	Stephens	A. Single-Family Residences	1.02	26.25	23.19	65.22	1.12
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.87	27.28	26.67	66.67	1.05
		D. Acreage (Prod Value)	0.80				
		F1. Commercial Real	0.98	26.87	48.15	70.37	1.11
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.95	88.89	100.00	1.01
		J. Utilities	1.01	12.57	80.00	80.00	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	22.49			
216	Sterling	A. Single-Family Residences	1.01	12.53	43.18	88.64	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.54				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.73	90.00	100.00	1.02
		J. Utilities	0.99	9.70	60.00	90.00	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	9.89			
217	Stonewall	A. Single-Family Residences	0.98	16.45	44.12	79.41	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.83	40.14	27.27	63.64	1.21
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.61	100.00	100.00	1.00
		J. Utilities	1.00	4.20	80.00	100.00	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	18.21			

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
218	Sutton	A. Single-Family Residences	0.90	7.49	74.07	96.30	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.87				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	2.57	100.00	100.00	1.00
		J. Utilities	1.00	9.33	66.67	83.33	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	7.73			0.98
219	Swisher	A. Single-Family Residences	0.91	10.85	62.71	91.53	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.91	14.23	42.86	88.10	1.03
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.97	9.53	72.00	92.00	1.12
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	4.37	86.36	100.00	1.05
		L1. Commercial Personal	0.99	1.54	100.00	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	10.41			0.99
220	Tarrant	A. Single-Family Residences	0.96	3.89	94.65	99.01	1.00
		B. Multi-Family Residences	0.97	8.77	72.29	92.17	0.99
		C. Vacant Lots	1.00	12.61	58.72	86.24	1.00
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	0.97	11.30	65.20	89.33	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	8.41	82.73	91.37	0.96
		L1. Commercial Personal	1.00	5.99	91.07	98.57	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	5.81			0.99
221	Taylor	A. Single-Family Residences	0.99	8.86	70.31	93.44	1.00
		B. Multi-Family Residences	0.98	11.67	65.85	87.80	0.96
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	17.99	51.57	79.25	1.02
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.91	20.38	40.11	69.78	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.87	97.47	98.73	1.00
		J. Utilities	1.00	7.36	68.75	96.88	1.00
		L1. Commercial Personal	1.00	6.94	81.75	92.06	0.94
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	11.84			0.95

* Not Calculated – Need 5 or more observations in category to determine this statistic

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
222	Terrell	A. Single-Family Residences	1.01	14.57	62.07	79.31	1.07
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	4.95	84.21	94.74	1.02
		J. Utilities	1.00	6.80	80.00	100.00	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	10.41			1.03
		223	Terry	A. Single-Family Residences	0.97	13.45	52.80
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			8.64	72.73	90.91	1.01
D. Acreage (Prod Value)	1.00						
F1. Commercial Real	1.00			4.86	89.29	96.43	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			4.78	97.56	97.56	0.95
J. Utilities	1.01			12.09	50.00	78.57	1.04
L1. Commercial Personal	1.00			0.17	100.00	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			9.77			0.93
224	Throckmorton			A. Single-Family Residences	0.98	10.81	60.94
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.76	13.66	67.65	79.41	0.84
		D. Acreage (Prod Value)	0.92				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.48	100.00	100.00	1.01
		J. Utilities	0.99	4.99	93.75	100.00	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.65			0.95
		225	Titus	A. Single-Family Residences	1.00	13.92	53.72
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			13.92	50.00	84.38	1.07
D. Acreage (Prod Value)	1.02						
F1. Commercial Real	0.95			14.84	50.00	100.00	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			15.52	72.41	82.76	0.98
L1. Commercial Personal	0.98			14.86	55.56	77.78	1.09
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			14.15			0.93

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**1999 Appraisal District Study Summary
Final Results**

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
226	Tom Green	A. Single-Family Residences	0.97	12.19	57.32	92.44	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	12.37	57.14	91.67	1.01
		D. Acreage (Prod Value)	1.24				
		F1. Commercial Real	0.99	12.42	49.06	86.79	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	4.79	92.86	96.43	1.00
		J. Utilities	1.00	9.28	71.88	90.63	1.02
		L1. Commercial Personal	1.01	8.76	71.15	88.46	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	11.54			0.98
		227	Travis	A. Single-Family Residences	0.95	5.08	88.59
B. Multi-Family Residences	0.98			4.90	85.19	98.77	1.00
C. Vacant Lots	0.99			8.40	76.47	89.92	1.00
D. Rural Real (Market Value)	1.00			14.65	56.41	78.21	1.02
D. Acreage (Prod Value)	1.16						
F1. Commercial Real	1.00			9.86	65.32	90.99	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			7.72	88.00	92.00	0.94
L1. Commercial Personal	1.00			7.92	77.53	95.51	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			8.30			0.98
228	Trinity			A. Single-Family Residences	0.97	16.61	44.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.92	38.78	69.39	1.11
		D. Rural Real (Market Value)	1.00	13.67	50.00	85.42	0.96
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	0.91	16.00	66.67	77.78	0.94
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	10.92	73.08	84.62	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	18.01			1.00
		229	Tyler	A. Single-Family Residences	0.94	11.07	54.26
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			5.00	84.62	96.15	0.98
D. Rural Real (Market Value)	1.00			11.40	67.07	82.93	1.02
D. Acreage (Prod Value)	1.12						
F1. Commercial Real	0.95			13.02	60.00	83.33	1.05
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			2.11	100.00	100.00	1.00
J. Utilities	1.07			10.99	68.00	92.00	1.01
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			11.00			0.99

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
230	Upshur	A. Single-Family Residences	0.96	9.81	71.25	90.00	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	13.47	62.84	86.89	0.99
		D. Acreage (Prod Value)	1.33				
		F1. Commercial Real	0.95	13.52	55.74	83.61	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.43	100.00	100.00	1.01
		J. Utilities	1.00	11.44	66.67	84.62	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.06			0.95
231	Upton	A. Single-Family Residences	0.98	10.31	70.00	93.33	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.68				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.00	5.69	94.29	94.29	1.05
		J. Utilities	0.99	12.07	63.16	78.95	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.79			1.05
232	Uvalde	A. Single-Family Residences	0.94	11.31	61.35	92.75	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.94	13.12	59.65	80.70	1.01
		D. Rural Real (Market Value)	0.94	19.97	39.19	68.92	1.10
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.98	10.50	68.63	92.16	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	3.20	93.33	100.00	0.97
		L1. Commercial Personal	1.00	13.67	55.56	77.78	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	13.08			0.96
233	Val Verde	A. Single-Family Residences	0.99	7.87	81.38	88.97	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.99	19.84	46.43	64.29	0.98
		D. Rural Real (Market Value)	0.73	30.96	40.00	70.00	0.97
		D. Acreage (Prod Value)	0.88				
		F1. Commercial Real	0.99	8.88	71.43	96.43	1.10
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	4.49	82.35	100.00	1.01
		J. Utilities	1.00	2.10	100.00	100.00	1.02
		L1. Commercial Personal	1.01	8.71	50.00	100.00	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.91			1.00

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
234	Van Zandt	A. Single-Family Residences	0.98	7.41	76.57	97.91	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	8.11	74.33	95.72	1.03
		D. Acreage (Prod Value)	1.33				
		F1. Commercial Real	0.94	8.76	70.27	94.59	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.62	100.00	100.00	1.00
		J. Utilities	1.00	8.10	86.11	90.28	0.99
		L1. Commercial Personal	1.00	1.96	100.00	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	7.67		
235	Victoria	A. Single-Family Residences	0.96	6.84	78.92	98.53	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	6.12	86.67	97.78	1.01
		D. Acreage (Prod Value)	1.07				
		F1. Commercial Real	0.99	7.18	81.48	96.30	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	12.44	79.41	88.24	0.95
		L1. Commercial Personal	1.00	7.05	76.19	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	7.40		
236	Walker	A. Single-Family Residences	0.93	9.47	73.97	94.52	1.02
		B. Multi-Family Residences	0.93	7.72	63.64	100.00	0.92
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	12.14	52.63	89.47	1.00
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	1.01	6.58	85.00	95.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.09	91.30	100.00	0.98
		L1. Commercial Personal	1.00	7.50	60.00	100.00	0.92
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.96	9.29		
237	Waller	A. Single-Family Residences	0.99	9.63	65.90	93.09	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	15.93	46.15	82.42	1.03
		D. Acreage (Prod Value)	1.29				
		F1. Commercial Real	0.99	8.77	65.28	94.44	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	5.24	80.00	100.00	1.03
		J. Utilities	1.00	24.34	56.10	58.54	0.90
		L1. Commercial Personal	1.00	7.87	71.79	92.31	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	12.02		

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
238	Ward	A. Single-Family Residences	0.88	17.26	54.76	85.71	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.92	16.77	64.29	78.57	0.91
		D. Acreage (Prod Value)	0.60				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.92	100.00	100.00	1.00
		J. Utilities	1.00	15.13	65.22	82.61	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.01	12.68	
239	Washington	A. Single-Family Residences	0.95	6.66	84.52	94.05	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.90	21.46	29.51	65.57	1.05
		D. Acreage (Prod Value)	1.22				
		F1. Commercial Real	0.98	10.85	75.00	81.25	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.97	12.47	70.73	82.93	0.95
		J. Utilities	1.00	12.00	71.43	85.71	0.88
		L1. Commercial Personal	1.00	13.20	60.00	80.00	0.90
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.96	12.71	
240	Webb	A. Single-Family Residences	0.97	9.78	66.04	93.85	1.01
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	0.97	10.95	57.45	89.36	1.03
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.68				
		F1. Commercial Real	0.96	11.19	55.07	86.96	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.62	100.00	100.00	1.00
		J. Utilities	1.00	60.84	84.21	84.21	0.98
		L1. Commercial Personal	1.00	6.68	78.95	94.74	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	10.80	
241	Wharton	A. Single-Family Residences	0.94	11.00	60.49	94.65	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	21.86	37.97	64.56	1.02
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	0.97	8.29	72.00	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.23	98.55	100.00	1.00
		J. Utilities	1.00	6.41	79.59	97.96	0.93
		L1. Commercial Personal	1.00	5.84	79.73	94.59	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	10.60	

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1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
242	Wheeler	A. Single-Family Residences	0.92	7.09	80.00	96.00	1.03
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	13.42	50.00	80.00	1.08
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.93	16.87	69.23	76.92	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.91	94.38	100.00	1.01
		J. Utilities	1.01	16.42	66.67	83.33	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	9.55			0.99
243	Wichita	A. Single-Family Residences	0.99	3.79	91.79	98.16	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	9.38	57.14	100.00	0.97
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	1.02	6.73	87.12	96.97	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.08	10.97	75.76	90.91	1.09
		J. Utilities	1.00	32.86	76.74	76.74	1.13
		L1. Commercial Personal	1.05	5.67	87.50	95.83	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.52			0.98
244	Wilbarger	A. Single-Family Residences	0.98	4.24	97.30	100.00	1.00
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	5.27	80.00	100.00	0.99
		D. Acreage (Prod Value)	0.81				
		F1. Commercial Real	0.99	6.53	78.57	96.43	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.30	88.00	100.00	0.99
		J. Utilities	1.00	6.39	88.89	94.44	1.09
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	5.50			1.01
245	Willacy	A. Single-Family Residences	1.05	12.23	58.33	92.42	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	0.24	100.00	100.00	1.00
		D. Rural Real (Market Value)	0.96	10.94	70.97	91.94	1.07
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.92	13.36	54.29	82.86	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	5.33	79.17	100.00	0.95
		J. Utilities	1.00	4.23	90.91	100.00	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	11.01			0.97

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
246	Williamson	A. Single-Family Residences	0.99	6.34	87.45	98.97	1.01
		B. Multi-Family Residences	1.00	3.88	92.94	98.82	0.96
		C. Vacant Lots	1.00	7.65	67.53	93.51	1.02
		D. Rural Real (Market Value)	1.00	6.95	81.06	93.18	1.02
		D. Acreage (Prod Value)	1.17				
		F1. Commercial Real	1.00	6.55	81.32	98.90	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.17	94.32	98.86	0.96
		L1. Commercial Personal	1.00	4.38	85.00	96.25	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	5.99			0.98
		247	Wilson	A. Single-Family Residences	0.98	10.10	69.88
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	1.00			9.66	73.03	94.74	1.03
D. Rural Real (Market Value)	0.96			14.41	64.21	83.16	1.04
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	0.98			8.33	67.57	97.30	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			4.64	90.91	95.45	1.01
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			10.47			1.00
248	Winkler			A. Single-Family Residences	0.98	26.36	26.92
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.26				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.49	97.56	100.00	1.00
		J. Utilities	1.01	11.75	63.33	86.67	1.20
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	15.04			1.07
		249	Wise	A. Single-Family Residences	0.96	9.52	72.86
B. Multi-Family Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			19.42	48.37	72.55	1.04
D. Acreage (Prod Value)	1.01						
F1. Commercial Real	1.00			11.20	60.49	88.89	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			10.36	85.37	94.51	1.00
J. Utilities	0.99			7.14	76.06	95.77	1.02
L1. Commercial Personal	1.00			7.60	71.43	92.86	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			11.81			1.02

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

Property Category		Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
250	Wood	A. Single-Family Residences	0.98	8.39	73.04	94.61	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.08	38.89	75.00	1.20
		D. Rural Real (Market Value)	0.98	8.61	74.29	94.29	1.01
		D. Acreage (Prod Value)	1.36				
		F1. Commercial Real	0.96	10.97	57.50	91.25	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.00	10.07	63.33	90.00	1.01
		J. Utilities	1.00	11.12	69.49	83.05	0.98
		L1. Commercial Personal	1.00	23.88	47.06	58.82	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.55			1.01
251	Yoakum	A. Single-Family Residences	1.01	9.09	65.00	97.50	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	9.69	91.67	91.67	0.95
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	2.93	100.00	100.00	0.98
		J. Utilities	1.00	52.14	64.29	92.86	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.24			0.97
252	Young	A. Single-Family Residences	0.95	11.80	69.09	88.18	1.04
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.73	21.16	34.04	68.09	1.11
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.94	11.64	75.51	97.96	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.92	96.49	100.00	1.02
		J. Utilities	1.02	8.33	79.17	91.67	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	13.55			0.98
253	Zapata	A. Single-Family Residences	0.90	25.18	31.25	62.50	1.08
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.74				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.99	3.64	95.00	100.00	1.01
		J. Utilities	1.00	8.80	60.00	80.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	16.28			0.97

* Not Calculated – Need 5 or more observations in category to determine this statistic

** This ratio is not a median – See introductory text

1999 Appraisal District Study Summary Final Results

		Property Category	Median Ratio	Coeff. of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
254	Zavala	A. Single-Family Residences	0.99	10.44	66.07	92.86	1.02
		B. Multi-Family Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.71	16.66	61.11	77.78	1.10
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	0.98	8.93	67.86	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.36	93.10	100.00	1.01
		J. Utilities	1.00	5.33	83.33	100.00	0.91
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	11.18			0.99

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

APPENDIX B

State Summary and Individual School District Taxable Values

Listed Alphabetically by School District

Notes on Individual School District Taxable Values

To calculate taxable values, the Comptroller first employed the methods described earlier to estimate a value for each property category. Totaling the category estimates produced the estimated gross value. To reduce the estimated gross value to taxable value, Government Code Section 403.302 requires the Comptroller to subtract:

- total value exempted by state-mandated homestead exemptions;
- value exempted by state-mandated disabled veterans' exemptions;
- adjusted value losses arising from the limitations on taxes of residence homesteads owned by person age 65 or older (or the surviving spouse age 55 or older);
- value lost because of tax abatements granted by May 31, 1993, and tax increment financing zones approved before September 1, 1999;
- value lost to freeport exemptions;
- value lost for productivity appraisal;
- value for taxes deferred by homeowners age 65 or older or for homeowners with appreciating homestead values;

- value lost for the residence homestead limitation; and
- other allowable exemptions.

Appraisal and school districts reported total losses arising from each of these exemptions and exclusions. Page 82 of the school district summary shows state-wide value totals by category and total deductions for homestead and veterans' exemptions, the residence homestead limitation, the over-65 tax limitation, and value lost to tax abatements and other exemptions.

The state summaries show several figures related to rural real property (Category D). These numbers, which reflect the agricultural and timber appraisal laws, show the following:

1. market value of acreage that did not qualify for productivity (agricultural or timber) appraisal and farm and ranch improvements,
2. productivity value of qualified agricultural acreage, and
3. total taxable value of all acreage (the sum of Items 1 and 2).

The state total for "Category D, Rural Real (Taxable)" equals the sum of the productivity value of qualified agricultural and timber land and the market value of other rural real property.

The value lost to limitations for homeowners age 65 or older (or their surviving spouse age 55 or older) arises from a state law that limits the school taxes that over-65 homeowners pay on their residence homesteads. The school taxes cannot increase over the amount the owner paid in the first year that the owner was 65 years old and applied for the exemption on that homestead. As a result, school districts may not levy a tax on the full market value of such properties. These homeowners may also defer paying the taxes on their homesteads until they no longer own or occupy that homestead.

Senate Bill 4, passed by the 76th Texas Legislature and effective September 1, 1999, required certification of two values -- one with only a \$5,000 general homestead exemption (T1) and one with the required \$15,000 general homestead exemption (T2). The Texas Education Agency uses the T1 value to ensure full reimbursement for school districts that would not otherwise be fully held harmless for the increased losses caused by

the additional exemption amount. These school districts receive Tier I state funding only or are budget balanced districts, including Education Code Chapter 41 school districts. The T1 value will not affect funding for other districts.

Senate Bill 4 also required the Comptroller to certify an adjustment for both T1 and T2 for one-half the optional percentage homestead exemption that some school districts grant. These are noted as

T3 and T4. The Commissioner of Education may provide for additional funding to these school districts with the optional exemption if (1) funds are specifically appropriated and (2) the appropriated state funds for the Foundation School Program for the school year exceed the state funds distributed to school districts. School districts reported to the Comptroller the value lost for the optional percentage homestead exemption.

1999 Final Property Value Study School District Summary Worksheet State Totals

Category	1998 Value Finding to TEA	1999 Local Tax Roll Value	1999 Value Finding to TEA	
A. Single-Family Residences	362,162,177,907	394,033,845,579	394,691,633,910	A.
B. Multifamily Residences	37,001,990,022	41,538,363,416	41,554,354,234	B.
C. Vacant Lots	20,363,586,553	21,479,184,905	21,494,894,811	C.
D. Rural Real (Taxable)	41,809,494,822	44,208,424,312	44,297,753,263	D.
F1. Commercial Real	122,702,775,534	136,815,428,857	136,862,991,783	F1.
F2. Industrial Real	56,232,439,504	56,545,592,763	56,545,592,763	F2.
G. Oil, Gas Minerals	35,021,071,071	24,889,266,117	24,817,052,309	G.
J. Utilities	48,251,529,037	47,803,084,369	47,799,289,965	J.
L1. Commercial Personal	73,463,863,007	78,739,898,100	78,739,775,818	L1.
L2. Industrial Personal	44,548,403,223	45,301,924,588	45,301,924,588	L2.
M. Other Personal	2,963,025,848	3,637,618,748	3,637,618,748	M.
N. Intangible Personal & Uncertified	2,329,839,159	1,994,368,138	1,994,368,138	N.
O. Residential Inventory	<u>1,554,959,531</u>	<u>1,744,390,031</u>	<u>1,744,390,031</u>	O.
Subtotals	848,405,155,218	898,731,389,923	899,481,640,361	
Less Total Exemptions:	<u>99,210,557,030</u>	<u>106,272,117,716</u>	<u>106,445,223,551</u>	
Total Taxable Value:	749,194,598,188	792,459,272,207	793,036,416,810	T2*

* See the final values worksheet for alternative final values (T1, T3, T4), page 83.

Deductions: Sec. 403.302, Texas Government Code

	1999 Local Tax Roll	1999 Value Finding to TEA
Homestead & Vet:	67,423,258,919	67,423,258,919
Cap Value Loss:	3,603,192,626	3,609,510,650
Over-65 Loss:	23,564,477,912	23,731,265,723
Abatements/Other:	<u>11,681,188,259</u>	<u>11,681,188,259</u>
Total Deductions:	106,272,117,716	106,445,223,551

Statewide Category D Recap

	1999 Local Tax Roll	1999 Value Finding to TEA
Mkt Value of Non-Qual Acres & Frm/Rnch Imprv:	32,003,867,440	32,175,809,594
Prod Val of Qual Acres:	<u>12,204,556,872</u>	<u>12,121,943,669</u>
Total Taxable Value:	44,208,424,312	44,297,753,263

**1999 Property Value Study
Final Values Worksheet**

SB4, passed by the 1999 Legislature, requires the Comptroller to certify alternative measures of school district wealth (T1, T3, and T4) in addition to the traditional measure (T2). Questions about the extent to which any of these wealth measures affect school funding should be directed to the Division of State Funding at the Texas Education Agency, telephone #512/463-9238.

T1	Loss to the Additional \$10,000 Homestead Exemptions	T2	50% of the Loss to the Local Optional Percentage Homestead Exemption	T3	T4
830,355,885,028	37,319,468,218	793,036,416,810	8,554,672,599	821,801,212,429	784,481,744,211

T1 = School District Taxable Value Before the Loss to the Additional \$10,000 Homestead Exemption.
T2 = School District Taxable Value After the Loss to the Additional \$10,000 Homestead Exemption.
T3 = T1 Minus 50% of the Loss to the Local Optional Percentage Homestead Exemption.
T4 = T2 Minus 50% of the Loss to the Local Optional Percentage Homestead Exemption.

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
109-901	Abbott	26,557,574	23,863,064	26,557,574	23,863,064
095-901	Abernathy	124,765,992	117,776,904	124,765,992	117,776,904
221-901	Abilene	2,619,846,895	2,421,879,535	2,575,010,116	2,377,042,756
014-901	Academy	92,742,703	83,613,463	92,742,703	83,613,463
180-903	Adrian	35,556,277	34,859,113	35,556,277	34,859,113
178-901	Agua Dulce	62,275,776	59,462,296	62,275,776	59,462,296
015-901	Alamo Heights	2,414,376,752	2,341,716,752	2,414,376,752	2,341,716,752
250-906	Alba-Golden	108,235,052	96,901,800	108,235,052	96,901,800
209-901	Albany	109,246,913	102,939,461	109,246,913	102,939,461
101-902	Aldine	6,915,201,999	6,656,290,675	6,915,201,999	6,656,290,675
184-907	Aledo	600,892,152	571,675,965	600,892,152	571,675,965
125-901	Alice	495,097,631	457,638,161	495,097,631	457,638,161
101-903	Alief	6,046,221,006	5,834,347,912	6,046,221,006	5,834,347,912
043-901	Allen	2,224,514,853	2,130,726,341	2,224,514,853	2,130,726,341
242-904	Allison	143,409,655	142,697,495	143,409,655	142,697,495
022-901	Alpine	213,632,987	197,704,051	208,536,631	192,607,695
037-901	Alto	108,502,315	101,262,565	108,502,315	101,262,565
126-901	Alvarado	381,720,459	351,416,291	381,720,459	351,416,291
020-901	Alvin	1,146,859,064	1,053,771,368	1,146,859,064	1,053,771,368
249-901	Alvord	66,793,634	59,733,510	66,793,634	59,733,510
188-901	Amarillo	4,726,976,939	4,412,603,649	4,726,976,939	4,412,603,649
140-901	Amherst	39,176,159	37,477,195	39,176,159	37,477,195
036-901	Anahuac	227,659,635	212,577,799	221,080,640	205,998,804
093-901	Anderson-Shiro	157,160,659	151,177,283	157,160,659	151,177,283
002-901	Andrews	1,072,632,307	1,048,001,237	1,058,783,461	1,034,152,391
020-902	Angleton	1,892,344,759	1,831,644,643	1,892,344,759	1,831,644,643
043-902	Anna	107,419,601	99,321,269	107,419,601	99,321,269
127-901	Anson	73,901,693	66,188,377	73,901,693	66,188,377
071-906	Anthony	108,790,057	104,366,047	108,790,057	104,366,047
110-901	Anton	34,558,581	31,727,155	34,092,870	31,261,444
228-905	Apple Springs	29,751,555	27,144,483	29,751,555	27,144,483
109-912	Aquilla	24,005,436	21,411,096	24,005,436	21,411,096

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
004-901	Aransas County	897,043,811	855,023,525	897,043,811	855,023,525
205-901	Aransas Pass	240,364,880	221,907,630	240,364,880	221,907,630
005-901	Archer City	112,448,652	104,250,111	112,448,652	104,250,111
061-910	Argyle	331,965,656	320,474,822	331,965,656	320,474,822
220-901	Arlington	14,366,552,908	13,821,424,656	14,366,552,908	13,821,424,656
212-901	ARP	125,747,285	114,074,897	118,694,458	107,022,070
217-901	Aspermont	84,216,242	79,857,202	84,216,242	79,857,202
107-901	Athens	598,954,700	559,059,306	598,954,700	559,059,306
034-901	Atlanta	306,975,295	280,142,569	306,975,295	280,142,569
061-907	Aubrey	160,255,121	150,522,333	160,255,121	150,522,333
227-901	Austin	30,371,143,257	29,477,718,009	30,371,143,257	29,477,718,009
196-901	Austwell-Tivoli	103,611,488	101,641,672	103,153,808	101,183,992
070-901	Avalon	20,817,050	19,400,986	20,817,050	19,400,986
194-902	Avery	34,683,026	30,522,464	34,683,026	30,522,464
034-902	Avinger	27,986,676	25,001,056	27,986,676	25,001,056
161-918	Axtell	51,439,454	45,196,364	51,439,454	45,196,364
220-915	Azle	790,764,811	732,342,531	790,764,811	732,342,531
030-903	Baird	67,335,518	61,000,468	67,335,518	61,000,468
200-901	Ballinger	150,432,445	136,400,081	150,432,445	136,400,081
195-902	Balmorhea	20,238,219	19,426,372	20,238,219	19,426,372
010-902	Bandera	532,960,319	499,630,969	532,960,319	499,630,969
025-901	Bangs	125,845,036	110,859,659	125,845,036	110,859,659
178-913	Banquete	126,935,503	120,307,343	126,935,503	120,307,343
036-902	Barbers Hill	1,939,058,042	1,917,760,050	1,921,199,542	1,899,901,550
014-902	Bartlett	49,236,307	44,284,863	49,236,307	44,284,863
011-901	Bastrop	944,784,323	888,729,260	944,784,323	888,729,260
158-901	Bay City	800,175,832	765,814,660	800,175,832	765,814,660
123-910	Beaumont	6,149,780,108	5,899,323,748	6,149,780,108	5,899,323,748
183-901	Beckville	313,748,316	307,796,436	311,270,536	305,318,656
013-901	Beeville	337,972,663	301,260,131	337,972,663	301,260,131
039-904	Bellevue	27,100,151	25,270,983	27,100,151	25,270,983
091-901	Bells	64,374,497	56,822,063	64,374,497	56,822,063
008-901	Bellville	447,255,792	418,854,338	447,255,792	418,854,338
014-903	Belton	698,965,895	634,844,215	698,965,895	634,844,215
125-902	Ben Bolt-Palito Blanco	36,526,789	33,660,604	36,526,789	33,660,604
066-901	Benavides	128,587,275	122,637,537	128,587,275	122,637,537
138-904	Benjamin	22,569,890	21,744,674	22,569,890	21,744,674
187-901	Big Sandy	268,290,900	264,860,480	266,539,914	263,109,494
230-901	Big Sandy	104,597,303	96,496,331	104,597,303	96,496,331
114-901	Big Spring	686,397,956	643,512,464	668,740,929	625,855,437
220-902	Birdville	4,421,106,978	4,169,791,318	4,421,106,978	4,169,791,318
178-902	Bishop	505,649,083	494,367,883	501,008,496	489,727,296
177-903	Blackwell	75,110,551	72,575,086	75,110,551	72,575,086
016-902	Blanco	213,372,635	201,726,899	213,372,635	201,726,899
116-915	Bland	48,721,118	43,189,470	48,721,118	43,189,470
025-904	Blanket	21,462,459	18,903,409	21,462,459	18,903,409
034-909	Bloomburg	24,281,044	21,394,094	24,281,044	21,394,094
175-902	Blooming Grove	62,333,900	54,400,070	62,333,900	54,400,070
235-901	Bloomington	119,493,209	113,405,825	119,493,209	113,405,825
043-917	Blue Ridge	67,686,086	61,575,594	67,686,086	61,575,594
072-904	Bluff Dale	19,392,708	17,903,877	19,392,708	17,903,877
109-913	Blum	36,353,905	33,082,100	36,353,905	33,082,100
130-901	Boerne	1,433,338,443	1,375,763,515	1,433,338,443	1,375,763,515

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
116-916	Boles Home	6,833,532	5,972,945	6,833,532	5,972,945
241-901	Boling	118,094,969	110,065,464	118,094,969	110,065,464
074-903	Bonham	361,602,571	331,355,321	361,602,571	331,355,321
148-901	Booker	75,000,877	71,993,873	75,000,877	71,993,873
017-901	Borden County	193,174,183	191,904,005	192,928,753	191,658,575
117-901	Borger	453,215,706	413,638,236	434,150,316	394,572,846
161-923	Bosqueville	55,800,855	52,387,941	55,800,855	52,387,941
185-901	Bovina	54,788,076	51,237,441	54,788,076	51,237,441
169-901	Bowie	248,949,893	222,850,919	248,949,893	222,850,919
249-902	Boyd	149,053,868	137,141,000	145,639,340	133,726,472
136-901	Brackett	101,083,576	93,826,864	101,083,576	93,826,864
160-901	Brady	172,327,285	155,918,650	172,327,285	155,918,650
008-903	Brazos	213,717,948	205,035,538	211,871,111	203,188,701
020-905	Brazosport	5,533,249,327	5,415,598,607	5,490,004,986	5,372,354,266
215-901	Breckenridge	307,182,514	287,518,954	307,182,514	287,518,954
198-901	Bremond	320,871,015	315,987,797	320,871,015	315,987,797
239-901	Brenham	1,103,868,780	1,041,559,743	1,103,868,780	1,041,559,743
181-901	Bridge City	490,415,305	456,446,249	468,653,490	434,684,434
249-903	Bridgeport	352,551,482	332,336,357	346,840,832	326,625,707
203-902	Broaddus	60,831,917	54,380,157	59,351,622	52,899,862
184-909	Brock	87,912,189	81,904,789	87,912,189	81,904,789
041-901	Bronte	54,369,777	50,481,651	53,058,936	49,170,810
121-902	Brookeland	116,382,084	110,720,616	114,159,219	108,497,751
025-908	Brookesmith	21,730,914	19,937,514	21,730,914	19,937,514
024-901	Brooks	309,113,894	296,371,564	309,113,894	296,371,564
223-901	Brownfield	308,511,762	288,704,718	308,511,762	288,704,718
107-902	Brownsboro	313,764,369	280,165,639	298,725,832	265,127,102
031-901	Brownsville	2,539,787,210	2,368,844,530	2,539,787,210	2,368,844,530
025-902	Brownwood	725,080,281	682,300,383	725,080,281	682,300,383
161-919	Bruceville-Eddy	72,250,904	65,585,274	72,250,904	65,585,274
021-902	Bryan	2,188,483,361	2,078,480,573	2,188,483,361	2,078,480,573
119-901	Bryson	44,476,526	42,022,302	44,476,526	42,022,302
166-907	Buckholts	18,981,480	17,387,493	18,981,480	17,387,493
186-901	Buena Vista	90,045,401	89,379,393	89,930,621	89,264,613
145-901	Buffalo	123,832,991	115,405,836	120,455,291	112,028,136
212-902	Bullard	269,285,202	248,657,592	269,285,202	248,657,592
121-903	Buna	186,923,560	169,699,320	186,923,560	169,699,320
243-901	Burkburnett	511,469,731	474,165,924	511,469,731	474,165,924
176-901	Burkeville	126,981,120	120,234,630	125,018,173	118,271,683
126-902	Burleson	1,080,072,774	1,010,462,688	1,080,072,774	1,010,462,688
027-903	Burnet	561,803,970	518,243,210	561,803,970	518,243,210
239-903	Burton	136,201,735	128,893,945	136,201,735	128,893,945
188-904	Bushland	369,718,175	362,175,100	369,718,175	362,175,100
039-901	Byers	16,184,408	14,363,330	16,184,408	14,363,330
109-902	Bynum	21,748,000	19,828,903	21,748,000	19,828,903
116-901	Caddo Mills	104,700,880	94,236,008	104,700,880	94,236,008
178-903	Calallen	856,304,602	814,856,514	856,304,602	814,856,514
026-901	Caldwell	303,751,647	283,457,047	303,751,647	283,457,047
029-901	Calhoun County	2,972,148,360	2,929,187,365	2,954,064,970	2,911,103,975
049-905	Callisburg	225,579,070	207,731,890	225,579,070	207,731,890
198-902	Calvert	51,552,282	48,416,186	51,552,282	48,416,186
166-901	Cameron	195,481,934	177,324,686	195,481,934	177,324,686
116-910	Campbell	37,759,906	32,499,640	37,759,906	32,499,640

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
106-901	Canadian	452,024,948	444,297,800	448,607,508	440,880,360
234-902	Canton	318,368,039	293,629,883	318,368,039	293,629,883
071-907	Canutillo	445,754,579	422,185,443	445,754,579	422,185,443
191-901	Canyon	1,370,406,330	1,293,594,810	1,370,406,330	1,293,594,810
201-913	Carlisle	40,610,219	36,544,547	39,279,679	35,214,007
064-903	Carrizo Springs	220,438,118	209,252,202	217,043,217	205,857,301
220-919	Carroll	2,339,874,899	2,283,877,763	2,339,874,899	2,283,877,763
057-903	Carrollton Farmers	11,332,711,174	11,090,944,534	11,332,711,174	11,090,944,534
183-902	Carthage	1,317,397,784	1,275,546,524	1,297,608,264	1,255,757,004
220-917	Castleberry	318,513,837	282,044,349	318,513,837	282,044,349
001-902	Cayuga	157,414,721	151,526,426	155,057,482	149,169,187
057-904	Cedar Hill	1,186,842,195	1,117,884,787	1,186,842,195	1,117,884,787
116-902	Celeste	40,877,482	35,404,242	40,877,482	35,404,242
043-903	Celina	179,523,188	169,756,694	179,523,188	169,756,694
210-901	Center	250,734,048	227,178,518	243,195,036	219,639,506
133-901	Center Point	85,752,097	78,405,736	85,752,097	78,405,736
145-902	Centerville	149,735,120	139,812,779	145,923,150	136,000,809
228-904	Centerville	22,195,289	20,542,484	22,195,289	20,542,484
003-907	Central	146,777,813	130,673,213	146,777,813	130,673,213
174-908	Central Heights	49,053,087	42,895,663	46,448,832	40,291,408
101-905	Channelview	1,568,090,187	1,525,193,172	1,568,090,187	1,525,193,172
103-901	Channing	71,648,987	70,960,041	71,648,987	70,960,041
212-909	Chapel Hill	492,807,314	456,979,584	492,807,314	456,979,584
225-906	Chapel Hill	51,711,099	46,838,893	51,711,099	46,838,893
007-901	Charlotte	43,006,611	39,607,735	43,006,611	39,607,735
206-903	Cherokee	26,220,124	24,973,016	26,220,124	24,973,016
229-906	Chester	44,064,831	40,390,936	42,914,745	39,240,850
249-904	Chico	147,954,281	141,162,569	144,047,688	137,255,976
038-901	Childress	140,195,632	125,004,592	140,195,632	125,004,592
099-902	Chillicothe	73,779,870	71,292,668	73,779,870	71,292,668
073-901	Chilton	35,418,584	31,500,628	35,418,584	31,500,628
161-920	China Springs	167,666,316	152,970,165	167,666,316	152,970,165
174-901	Chireno	29,924,077	26,429,271	28,797,592	25,302,786
139-905	Chisum	227,167,092	220,588,630	227,167,092	220,588,630
226-901	Christoval	67,348,749	62,404,877	64,279,214	59,335,342
067-902	Cisco	105,229,479	94,335,858	105,229,479	94,335,858
243-906	City View	106,624,710	96,623,460	106,624,710	96,623,460
065-901	Clarendon	94,641,303	87,783,417	94,641,303	87,783,417
194-904	Clarksville	181,385,827	165,001,686	181,385,827	165,001,686
006-902	Claude	70,966,876	66,156,080	70,966,876	66,156,080
084-910	Clear Creek	8,414,181,406	8,051,100,094	8,187,004,347	7,823,923,035
126-903	Cleburne	1,165,510,033	1,094,789,133	1,165,510,033	1,094,789,133
146-901	Cleveland	393,206,054	366,772,682	393,206,054	366,772,682
018-901	Clifton	212,136,213	196,149,372	212,136,213	196,149,372
071-901	Clint	382,099,808	352,421,988	382,099,808	352,421,988
030-902	Clyde-Hamby	142,376,295	124,024,710	142,376,295	124,024,710
114-902	Coahoma	132,079,387	122,819,997	128,321,203	119,061,813
204-901	Cold-Springs-Oakhurst	454,158,466	426,315,900	454,158,466	426,315,900
042-901	Coleman	82,786,277	69,100,308	82,786,277	69,100,308
021-901	College Station	2,324,601,044	2,263,500,732	2,324,601,044	2,263,500,732
091-902	Collinsville	44,864,407	39,870,433	44,864,407	39,870,433
229-901	Colmesneil	75,571,147	69,190,921	73,562,728	67,182,502
168-901	Colorado	220,862,166	208,507,670	220,862,166	208,507,670

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
020-907	Columbia-Brazoria	435,851,649	393,997,989	414,004,535	372,150,875
045-902	Columbus	366,631,569	342,406,719	350,500,978	326,276,128
046-902	Comal	3,138,707,159	2,994,363,399	2,979,003,657	2,834,659,897
047-901	Comanche	136,922,252	120,862,975	136,922,252	120,862,975
130-902	Comfort	240,021,737	226,270,857	240,021,737	226,270,857
116-903	Commerce	228,459,608	212,874,398	228,459,608	212,874,398
043-918	Community	137,804,373	126,883,589	137,804,373	126,883,589
112-908	Como-Pickton	75,102,608	68,375,584	75,102,608	68,375,584
233-903	Comstock	93,139,477	91,859,797	92,958,021	91,678,341
161-921	Connally	258,306,273	237,574,337	258,306,273	237,574,337
170-902	Conroe	7,126,155,735	6,796,419,415	7,126,155,735	6,796,419,415
147-901	Coolidge	19,439,825	17,317,082	19,439,825	17,317,082
060-902	Cooper	82,889,695	72,148,525	82,889,695	72,148,525
057-922	Coppell	4,349,100,145	4,255,250,145	4,178,457,104	4,084,607,104
050-910	Copperas Cove	650,136,213	592,771,345	650,136,213	592,771,345
178-904	Corpus Christi	6,532,837,998	6,127,227,856	6,532,837,998	6,127,227,856
187-904	Corrigan-Camden	179,602,865	172,332,441	176,015,288	168,744,864
175-903	Corsicana	788,846,709	739,999,383	788,846,709	739,999,383
095-902	Cotton Center	33,903,455	33,281,456	33,903,455	33,281,456
142-901	Cotulla	146,363,476	137,055,166	146,363,476	137,055,166
246-914	Coupland	29,740,539	27,645,207	29,740,539	27,645,207
109-903	Covington	23,354,424	20,201,604	23,354,424	20,201,604
129-901	Crandall	164,323,271	149,248,766	164,323,271	149,248,766
052-901	Crane	613,804,949	604,681,049	613,804,949	604,681,049
018-908	Cranfills Gap	30,613,013	28,514,096	30,613,013	28,514,096
161-901	Crawford	55,745,872	51,188,392	55,745,872	51,188,392
113-901	Crockett	241,996,616	219,948,506	241,996,616	219,948,506
053-001	Crockett Co	667,267,303	659,105,416	664,975,888	656,814,001
101-906	Crosby	549,151,829	508,277,573	549,151,829	508,277,573
054-901	Crosbyton	69,852,396	64,888,671	69,852,396	64,888,671
030-901	Cross Plains	62,806,724	56,378,442	62,806,724	56,378,442
107-904	Cross Roads	92,239,361	86,639,843	92,239,361	86,639,843
078-901	Crowell	53,614,089	49,852,079	53,614,089	49,852,079
220-912	Crowley	1,875,292,383	1,791,372,927	1,835,086,248	1,751,166,792
254-901	Crystal City	112,909,928	99,858,553	112,909,928	99,858,553
062-901	Cuero	178,990,635	161,034,825	178,990,635	161,034,825
055-901	Culberson-Allamore	214,041,462	209,766,310	214,041,462	209,766,310
112-905	Cumby	38,718,804	34,494,105	38,718,804	34,494,105
174-902	Cushing	152,421,269	145,198,597	150,103,899	142,881,227
101-907	Cypress-Fairbanks	14,213,240,641	13,585,160,641	13,560,873,586	12,932,793,586
163-902	D'Hanis	47,997,166	45,354,556	47,997,166	45,354,556
172-902	Daingerfield-Lone Star	629,363,434	608,360,950	618,999,687	597,997,203
056-901	Dalhart	320,514,355	303,249,029	320,514,355	303,249,029
057-905	Dallas	49,567,262,076	48,156,962,076	48,794,033,656	47,383,733,656
020-910	Damon	28,502,391	26,205,699	28,502,391	26,205,699
020-904	Danbury	71,197,662	64,156,667	71,197,662	64,156,667
148-905	Darrouzett	64,727,874	63,626,994	64,727,874	63,626,994
058-902	Dawson	89,845,281	88,989,741	89,845,281	88,989,741
175-904	Dawson	45,415,392	39,754,542	45,415,392	39,754,542
146-902	Dayton	653,698,388	613,946,303	653,698,388	613,946,303
047-902	De Leon	90,727,798	80,550,637	90,727,798	80,550,637
057-906	De Soto	1,294,443,202	1,209,361,036	1,294,443,202	1,209,361,036
249-905	Decatur	498,830,011	474,241,615	478,898,014	454,309,618

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
101-908	Deer Park	6,939,185,795	6,833,477,510	6,846,266,820	6,740,558,535
019-901	Dekalb	95,572,684	84,190,044	95,572,684	84,190,044
227-910	Del Valle	1,745,158,090	1,709,789,810	1,745,158,090	1,709,789,810
115-903	Dell City	40,440,129	39,445,845	40,240,239	39,245,955
091-903	Denison	772,872,439	710,403,529	772,872,439	710,403,529
061-901	Denton	3,369,578,735	3,239,568,516	3,369,578,735	3,239,568,516
251-901	Denver City	778,708,070	768,939,326	778,708,070	768,939,326
194-905	Detroit	41,715,072	36,869,784	41,715,072	36,869,784
146-903	Devers	68,149,565	66,228,290	68,149,565	66,228,290
163-901	Devine	169,965,016	154,138,454	169,965,016	154,138,454
081-906	Dew	68,793,301	67,059,753	68,793,301	67,059,753
176-903	Deweyville	96,162,427	87,633,276	93,938,677	85,409,526
003-905	Diboll	223,333,014	209,391,972	217,806,278	203,865,236
084-901	Dickinson	1,261,487,362	1,196,045,830	1,217,357,668	1,151,916,136
082-902	Dilley	83,823,149	77,998,733	83,823,149	77,998,733
144-903	Dime Box	63,205,202	60,585,962	62,632,536	60,013,296
035-901	Dimmitt	220,984,444	210,866,658	220,984,444	210,866,658
133-905	Divide	21,823,949	21,623,949	21,823,949	21,623,949
074-904	Dodd City	20,482,214	17,950,274	20,482,214	17,950,274
108-902	Donna	458,142,974	400,533,559	458,142,974	400,533,559
086-024	Doss	12,570,572	11,867,814	12,570,572	11,867,814
174-911	Douglass	51,396,435	47,362,695	49,168,165	45,134,425
105-904	Dripping Springs	761,436,536	726,741,149	708,920,954	674,225,567
178-905	Driscoll	73,434,730	71,363,210	73,434,730	71,363,210
072-902	Dublin	149,432,628	137,209,733	149,432,628	137,209,733
171-901	Dumas	1,072,134,706	1,040,074,127	1,053,935,641	1,021,875,062
057-907	Duncanville	2,336,032,418	2,221,020,354	2,336,032,418	2,221,020,354
220-918	Eagle Mt-Saginaw	1,912,457,313	1,844,010,621	1,912,457,313	1,844,010,621
159-901	Eagle Pass	806,150,856	734,370,360	806,150,856	734,370,360
227-909	Eanes	4,149,786,291	4,068,687,471	4,149,786,291	4,068,687,471
025-909	Early	114,841,916	102,889,556	114,841,916	102,889,556
241-902	East Bernard	147,195,564	138,727,144	147,195,564	138,727,144
015-911	East Central	813,511,131	744,463,743	813,511,131	744,463,743
036-903	East Chambers	166,224,760	154,217,671	160,605,935	148,598,846
067-903	Eastland	180,374,585	165,642,960	180,374,585	165,642,960
074-905	Ector	17,361,509	15,040,613	17,361,509	15,040,613
068-901	Ector County	3,903,012,645	3,694,698,841	3,779,853,117	3,571,539,313
108-903	Edcouch Elsa	134,955,543	113,533,721	134,955,543	113,533,721
048-901	Eden Consolidated	84,858,384	80,266,204	84,858,384	80,266,204
015-905	Edgewood	561,314,413	466,436,548	561,314,413	466,436,548
234-903	Edgewood	107,778,714	97,314,205	102,310,310	91,845,801
108-904	Edinburg	1,957,834,061	1,855,592,243	1,957,834,061	1,855,592,243
120-901	Edna	269,718,479	252,460,539	269,718,479	252,460,539
241-903	El Campo	583,770,658	552,959,878	583,770,658	552,959,878
071-902	El Paso	8,661,417,866	8,155,523,981	8,661,417,866	8,155,523,981
243-902	Electra	94,794,701	87,423,785	94,794,701	87,423,785
011-902	Elgin	372,255,695	348,162,455	372,255,695	348,162,455
001-903	Elkhart	120,414,416	108,097,799	120,414,416	108,097,799
102-906	Elysian Fields	202,496,087	192,165,213	197,855,922	187,525,048
070-903	Ennis	810,734,633	769,152,983	810,734,633	769,152,983
049-906	Era	34,968,868	31,336,771	34,968,868	31,336,771
174-910	Etoile	30,980,649	27,808,354	29,836,669	26,664,374
030-906	Eula	102,648,779	97,103,269	102,648,779	97,103,269

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
107-905	Eustace	212,264,196	193,807,953	203,691,917	185,235,674
121-906	Evadale	634,634,394	631,165,607	633,595,906	630,127,119
050-901	Evant	41,463,783	37,566,108	41,463,783	37,566,108
220-904	Everman	599,226,922	564,287,254	587,399,415	552,459,747
210-906	Excelsior	9,277,040	8,279,240	8,979,175	7,981,375
143-906	Ezzell	56,302,562	54,193,301	55,513,783	53,404,522
071-903	Fabens	111,116,460	101,143,662	111,116,460	101,143,662
081-902	Fairfield	496,513,868	478,709,564	496,513,868	478,709,564
128-904	Falls City	37,839,543	33,420,183	37,839,543	33,420,183
060-914	Fannindel	28,302,039	24,815,225	28,302,039	24,815,225
043-904	Farmersville	150,708,011	138,232,559	150,708,011	138,232,559
185-902	Farwell	79,976,004	74,933,868	79,976,004	74,933,868
075-906	Fayetteville	76,776,865	72,628,619	76,776,865	72,628,619
070-905	Ferris	166,203,825	151,412,853	166,203,825	151,412,853
075-901	Flatonia	115,149,117	107,927,967	115,149,117	107,927,967
246-902	Florence	117,836,213	108,877,801	117,836,213	108,877,801
247-901	Floresville	419,288,946	384,871,052	419,288,946	384,871,052
178-914	Flour Bluff	848,323,072	799,814,592	848,323,072	799,814,592
077-901	Floydada	142,251,027	132,017,601	142,251,027	132,017,601
148-902	Follett	75,688,652	74,146,592	75,688,652	74,146,592
169-910	Forestburg	22,473,358	20,047,172	22,473,358	20,047,172
129-902	Forney	395,668,125	371,998,341	388,793,138	365,123,354
114-904	Forsan	153,835,657	148,183,044	151,423,101	145,770,488
079-907	Fort Bend	9,707,597,051	9,214,847,731	9,707,597,051	9,214,847,731
242-906	Fort Elliott	183,102,693	181,769,349	183,102,693	181,769,349
220-905	Fort Worth	13,789,144,869	13,069,894,869	13,789,144,869	13,069,894,869
198-903	Franklin	197,062,763	186,136,076	197,062,763	186,136,076
001-904	Frankston	137,886,627	127,551,621	132,893,287	122,558,281
086-901	Fredericksburg	870,195,793	822,160,609	870,195,793	822,160,609
066-903	Freer	180,561,190	174,060,501	177,473,197	170,972,508
152-907	Frenship	807,279,312	764,201,778	807,279,312	764,201,778
084-911	Friendswood	1,056,139,414	999,484,200	1,056,139,414	999,484,200
185-903	Friona	184,085,557	175,050,279	184,085,557	175,050,279
043-905	Frisco	2,275,676,834	2,204,514,155	2,275,676,834	2,204,514,155
175-905	Frost	28,053,448	24,632,898	28,053,448	24,632,898
234-909	Fruitvale	34,818,468	31,393,008	33,359,781	29,934,321
122-901	Ft Davis	106,113,911	101,802,945	106,113,911	101,802,945
115-901	Ft Hancock	97,118,395	95,058,568	97,118,395	95,058,568
186-902	Ft Stockton	1,016,057,311	992,679,322	1,008,517,431	985,139,442
049-901	Gainesville	500,726,905	462,988,030	500,726,905	462,988,030
101-910	Galena Park	3,031,865,777	2,909,723,393	2,961,019,124	2,838,876,740
084-902	Galveston	2,280,198,555	2,177,012,097	2,207,913,730	2,104,727,272
120-902	Ganado	92,484,778	85,050,934	92,484,778	85,050,934
057-909	Garland	8,373,766,688	7,884,435,424	8,373,766,688	7,884,435,424
184-911	Garner	64,840,618	61,476,850	64,840,618	61,476,850
174-903	Garrison	66,713,123	59,858,723	64,171,878	57,317,478
183-904	Gary	92,515,722	88,119,799	90,973,987	86,578,064
050-902	Gatesville	262,039,896	231,207,288	262,039,896	231,207,288
166-902	Gause	30,960,519	28,824,894	30,960,519	28,824,894
149-901	George West	271,687,514	255,002,973	265,879,919	249,195,378
246-904	Georgetown	1,970,901,335	1,880,292,015	1,970,901,335	1,880,292,015
161-925	Gholson	17,870,681	15,414,799	17,870,681	15,414,799
144-901	Giddings	342,108,782	323,463,141	331,106,625	312,460,984

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
230-902	Gilmer	464,747,500	428,866,720	464,747,500	428,866,720
092-901	Gladewater	323,811,979	300,296,858	313,048,932	289,533,811
087-901	Glasscock	263,446,597	260,962,321	262,338,012	259,853,736
213-901	Glen Rose	6,845,734,886	6,833,067,462	6,838,338,654	6,825,671,230
126-911	Godley	103,522,974	95,309,625	103,522,974	95,309,625
169-906	Gold Burg	29,043,486	27,253,860	29,043,486	27,253,860
167-901	Goldthwaite	84,577,770	76,270,372	84,577,770	76,270,372
088-902	Goliad	390,942,746	374,757,873	383,816,110	367,631,237
089-901	Gonzales	315,226,034	292,150,982	315,226,034	292,150,982
187-903	Goodrich	65,693,083	60,493,358	65,693,083	60,493,358
101-911	Goose Creek	5,951,586,357	5,788,334,262	5,900,980,552	5,737,728,457
182-901	Gordon	47,768,608	45,366,403	47,768,608	45,366,403
138-901	Goree	10,638,286	9,971,662	10,638,286	9,971,662
067-904	Gorman	42,326,848	38,145,898	42,326,848	38,145,898
156-905	Grady	93,916,107	92,902,302	93,501,387	92,487,582
182-902	Graford	174,652,705	168,884,845	174,652,705	168,884,845
252-901	Graham	360,710,021	329,848,878	360,710,021	329,848,878
111-901	Granbury	1,477,445,196	1,389,720,706	1,477,445,196	1,389,720,706
057-910	Grand Prairie	2,732,222,540	2,566,414,040	2,732,222,540	2,566,414,040
234-904	Grand Saline	136,627,136	122,409,239	130,035,193	115,817,296
126-904	Grandview	100,473,148	91,460,452	100,473,148	91,460,452
090-905	Grandview-Hopkins	57,609,293	57,389,141	57,609,293	57,389,141
238-904	Granfalls-Royalty	50,575,461	49,785,231	50,460,361	49,670,131
246-905	Granger	56,317,408	50,989,000	56,317,408	50,989,000
226-907	Grape Creek-Pulli	91,814,063	78,995,215	91,814,063	78,995,215
113-902	Grapeland	144,533,598	133,794,237	144,533,598	133,794,237
220-906	Grapevine-Colleyville	5,922,821,136	5,773,750,886	5,922,821,136	5,773,750,886
116-905	Greenville	860,731,686	804,809,794	860,731,686	804,809,794
165-902	Greenwood	184,660,596	175,506,396	177,598,466	168,444,266
205-902	Gregory-Portland	667,719,338	634,436,673	667,719,338	634,436,673
147-902	Groesbeck	1,000,154,948	980,389,052	992,323,248	972,557,352
033-901	Groom	51,095,266	48,803,597	51,095,266	48,803,597
228-901	Groveton	149,297,019	138,627,269	149,297,019	138,627,269
098-901	Gruver	184,995,927	181,418,379	182,932,767	179,355,219
091-917	Gunter	50,202,267	47,236,142	50,202,267	47,236,142
047-903	Gustine	25,887,194	23,172,712	25,887,194	23,172,712
135-001	Guthrie	94,127,006	93,822,827	94,127,006	93,822,827
095-903	Hale Center	68,019,048	63,217,560	68,019,048	63,217,560
143-901	Hallettsville	330,664,277	312,187,469	330,664,277	312,187,469
161-924	Hallsburg	76,294,506	73,803,930	76,294,506	73,803,930
102-904	Hallsville	1,292,266,270	1,255,626,005	1,266,813,315	1,230,173,050
097-902	Hamilton	152,344,766	138,394,362	152,344,766	138,394,362
127-903	Hamlin	63,535,161	57,738,693	63,535,161	57,738,693
123-914	Hamshire-Fannett	319,891,315	300,082,191	307,864,499	288,054,875
219-901	Happy	49,672,892	47,384,284	49,672,892	47,384,284
146-904	Hardin	138,602,686	124,673,406	138,602,686	124,673,406
100-905	Hardin-Jefferson	359,514,781	334,668,189	348,514,451	323,667,859
015-904	Harlandale	759,159,670	649,192,774	759,159,670	649,192,774
102-905	Harleton	77,513,220	71,831,268	75,223,265	69,541,313
031-903	Harlingen	1,670,620,216	1,562,438,094	1,670,620,216	1,562,438,094
230-905	Harmony	179,751,026	165,752,454	179,751,026	165,752,454
086-902	Harper	115,213,989	107,759,733	115,213,989	107,759,733
244-901	Harrold	18,457,948	18,067,228	18,457,948	18,067,228

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
035-902	Hart	59,355,595	56,918,747	59,355,595	56,918,747
103-902	Hartley	52,414,029	51,395,604	52,414,029	51,395,604
225-907	Harts Bluff	65,848,606	60,091,084	65,848,606	60,091,084
104-901	Haskell	84,975,942	76,248,006	84,975,942	76,248,006
250-902	Hawkins	239,822,236	228,650,236	239,822,236	228,650,236
127-904	Hawley	50,360,461	44,364,937	50,360,461	44,364,937
105-906	Hays Consolidated	912,513,699	861,727,434	912,513,699	861,727,434
198-905	Hearne	167,565,273	156,335,593	167,565,273	156,335,593
065-902	Hedley	24,204,132	23,106,424	24,204,132	23,106,424
202-903	Hemphill	216,915,951	196,041,783	216,915,951	196,041,783
237-902	Hempstead	210,729,637	197,762,891	210,729,637	197,762,891
201-902	Henderson	638,847,753	592,747,377	616,223,738	570,123,362
039-902	Henrietta	182,490,635	167,367,644	182,490,635	167,367,644
059-901	Hereford	500,802,222	471,432,203	500,802,222	471,432,203
208-901	Hermleigh	32,807,446	30,633,427	32,807,446	30,633,427
097-903	Hico	71,417,872	64,832,167	71,417,872	64,832,167
108-905	Hidalgo	160,063,220	151,232,996	160,063,220	151,232,996
148-903	Higgins	53,885,442	52,672,019	53,885,442	52,672,019
084-903	High Island	55,401,503	52,804,013	54,698,569	52,101,079
177-905	Highland	62,552,887	61,640,647	62,552,887	61,640,647
057-911	Highland Park	5,345,809,855	5,263,569,855	4,902,402,227	4,820,162,227
188-903	Highland Park	606,367,028	604,580,292	606,367,028	604,580,292
109-904	Hillsboro	297,539,840	278,466,125	297,539,840	278,466,125
084-908	Hitchcock	252,861,028	235,209,520	252,861,028	235,209,520
014-905	Holland	42,426,757	37,716,359	42,426,757	37,716,359
005-902	Holliday	134,632,803	123,069,623	134,632,803	123,069,623
163-904	Hondo	240,954,746	220,268,831	240,954,746	220,268,831
074-907	Honey Grove	83,461,437	75,647,835	83,461,437	75,647,835
019-902	Hooks	93,855,213	82,896,058	93,855,213	82,896,058
101-912	Houston	56,805,934,637	55,033,654,383	54,858,589,052	53,086,308,798
091-905	Howe	92,841,226	83,892,252	92,841,226	83,892,252
019-913	Hubbard	9,234,878	7,776,191	9,234,878	7,776,191
109-905	Hubbard	35,035,374	30,210,209	35,035,374	30,210,209
072-908	Huckabay	45,743,389	43,259,107	45,743,389	43,259,107
003-902	Hudson	170,945,808	153,902,664	170,945,808	153,902,664
101-925	Huffman	275,644,967	251,961,003	275,644,967	251,961,003
034-903	Hughes Springs	161,664,807	150,431,722	161,664,807	150,431,722
146-905	Hull Daisetta	111,091,249	104,011,219	111,091,249	104,011,219
101-913	Humble	4,625,779,450	4,381,167,803	4,625,779,450	4,381,167,803
133-902	Hunt	130,596,729	126,924,717	130,596,729	126,924,717
003-904	Huntington	127,306,354	110,837,378	120,307,858	103,838,882
236-902	Huntsville	961,094,629	895,184,044	961,094,629	895,184,044
220-916	Hurst-Euleless-Bedford	5,906,718,494	5,672,045,198	5,848,104,056	5,613,430,760
246-906	Hutto	191,101,725	182,515,833	191,101,725	182,515,833
152-910	Idalou	125,692,395	118,671,871	125,692,395	118,671,871
120-905	Industrial	562,716,183	554,483,491	558,714,029	550,481,337
205-903	Ingleside	949,659,878	932,459,978	938,955,105	921,755,205
133-904	Ingram	205,090,220	186,943,325	205,090,220	186,943,325
093-903	Iola	54,160,609	49,425,127	52,237,353	47,501,871
243-903	Iowa Park	366,686,176	341,240,656	366,686,176	341,240,656
208-903	Ira	56,173,208	54,487,028	56,173,208	54,487,028
186-903	Iraan-Sheffield	862,812,635	859,621,293	861,797,320	858,605,978
018-906	Iredell	35,036,136	32,854,152	35,036,136	32,854,152

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
118-902	Irion County	163,027,795	158,969,697	163,027,795	158,969,697
057-912	Irving	7,536,681,109	7,310,941,109	7,340,868,998	7,115,128,998
070-907	Italy	50,518,847	45,176,351	50,518,847	45,176,351
109-907	Itasca	58,311,085	52,191,073	58,311,085	52,191,073
119-902	Jacksboro	191,969,940	178,905,988	191,969,940	178,905,988
037-904	Jacksonville	549,111,469	503,689,495	549,111,469	503,689,495
246-907	Jarrell	151,360,390	141,533,706	151,360,390	141,533,706
121-904	Jasper	425,673,508	389,469,912	413,387,067	377,183,471
132-902	Jayton-Girard	239,179,836	237,165,628	238,721,719	236,707,511
155-901	Jefferson	409,335,265	383,725,020	403,637,255	378,027,010
124-901	Jim Hogg County	230,790,710	219,798,386	227,830,180	216,837,856
221-911	Jim Ned	128,541,718	116,726,684	122,277,722	110,462,688
210-902	Joaquin	75,667,945	67,325,371	73,462,183	65,119,609
016-901	Johnson City	205,982,590	196,042,952	205,982,590	196,042,952
050-909	Jonesboro	30,835,794	28,186,194	30,835,794	28,186,194
126-905	Joshua	431,015,286	392,022,346	431,015,286	392,022,346
007-902	Jourdanton	287,942,728	278,524,352	287,942,728	278,524,352
015-916	Judson	2,563,661,416	2,406,418,328	2,563,661,416	2,406,418,328
134-901	Junction	146,980,235	136,979,835	146,980,235	136,979,835
102-901	Karnack	94,413,188	88,640,867	92,101,378	86,329,057
128-901	Karnes	156,327,685	146,126,642	156,327,685	146,126,642
101-914	Katy	6,963,128,968	6,656,067,458	6,963,128,968	6,656,067,458
129-903	Kaufman	306,887,585	276,465,249	306,887,585	276,465,249
126-906	Keene	80,661,027	74,174,757	80,661,027	74,174,757
220-907	Keller	3,014,860,702	2,849,711,406	3,014,860,702	2,849,711,406
242-905	Kelton	79,822,942	79,514,914	79,822,942	79,514,914
129-904	Kemp	142,837,201	124,896,913	142,837,201	124,896,913
079-908	Kendleton	25,242,189	23,120,962	25,242,189	23,120,962
128-902	Kenedy	87,369,517	78,600,997	87,369,517	78,600,997
131-001	Kenedy County Wide	207,735,674	207,574,567	207,565,909	207,404,802
113-906	Kennard	74,288,606	68,372,378	74,288,606	68,372,378
220-914	Kennedale	458,494,309	428,756,689	458,494,309	428,756,689
175-907	Kerens	81,099,122	74,361,458	81,099,122	74,361,458
248-901	Kermit	289,273,055	276,096,208	286,261,340	273,084,493
133-903	Kerrville	1,199,844,021	1,125,923,421	1,199,844,021	1,125,923,421
092-902	Kilgore	671,886,702	629,782,629	648,388,276	606,284,203
014-906	Killeen	2,521,323,697	2,354,701,517	2,521,323,697	2,354,701,517
137-901	Kingsville	499,090,880	459,208,550	499,090,880	459,208,550
121-905	Kirbyville	139,401,371	121,950,555	135,021,903	117,571,087
101-915	Klein	5,385,544,135	5,075,981,455	5,385,544,135	5,075,981,455
058-905	Klondike	123,421,495	121,925,110	122,634,223	121,137,838
232-901	Knippa	27,796,456	26,201,756	27,796,456	26,201,756
138-902	Knox City-O'Brien	43,779,365	39,533,761	43,779,365	39,533,761
018-907	Kopperl	51,487,448	46,787,919	51,487,448	46,787,919
100-903	Kountze	175,762,964	159,413,785	171,879,714	155,530,535
219-905	Kress	55,175,152	52,607,352	55,175,152	52,607,352
061-905	Krum	135,039,219	125,666,895	135,039,219	125,666,895
031-905	La Feria	149,177,829	129,473,481	149,177,829	129,473,481
125-906	La Gloria	27,215,297	26,750,585	27,127,731	26,663,019
075-902	La Grange	528,230,857	500,511,847	528,230,857	500,511,847
108-912	La Joya	918,058,593	837,530,823	918,058,593	837,530,823
084-904	La Marque	1,258,045,162	1,195,966,234	1,258,045,162	1,195,966,234
101-916	La Porte	4,467,762,156	4,384,442,156	4,408,266,411	4,324,946,411

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
107-910	La Poynor	149,203,018	143,982,488	147,272,097	142,051,567
254-902	La Pryor	31,196,471	28,783,256	31,196,471	28,783,256
161-906	La Vega	290,750,566	270,986,354	290,750,566	270,986,354
247-903	La Vernia	225,064,917	205,796,745	225,064,917	205,796,745
108-914	La Villa	46,058,381	42,662,401	46,058,381	42,662,401
227-912	Lago Vista	411,370,339	394,039,543	389,407,804	372,077,008
061-912	Lake Dallas	595,451,403	565,802,784	595,451,403	565,802,784
227-913	Lake Travis	1,857,577,264	1,798,370,637	1,740,374,574	1,681,167,947
220-910	Lake Worth	244,164,808	229,874,553	244,164,808	229,874,553
096-908	Lakeview	17,668,146	17,333,746	17,668,146	17,333,746
079-901	Lamar Consolidated	3,084,167,471	2,955,758,918	3,084,167,471	2,955,758,918
058-906	Lamesa	266,884,463	242,926,787	261,287,429	237,329,753
141-901	Lampasas	434,659,687	398,870,759	434,659,687	398,870,759
057-913	Lancaster	849,333,035	800,273,706	849,333,035	800,273,706
201-903	Laneville	38,588,453	34,474,805	37,190,408	33,076,760
240-901	Laredo	1,376,407,185	1,259,251,744	1,376,407,185	1,259,251,744
245-901	Lasara	21,347,941	19,207,157	21,347,941	19,207,157
113-905	Latexo	88,952,769	82,973,901	88,952,769	82,973,901
185-904	Lazbuddie	48,975,431	47,695,440	48,975,431	47,695,440
193-902	Leakey	101,051,889	96,111,996	101,051,889	96,111,996
246-913	Leander	3,226,667,665	3,082,082,725	3,226,667,665	3,082,082,725
019-914	Leary	15,028,124	13,046,263	15,028,124	13,046,263
090-902	Lefors	50,663,935	49,051,199	50,663,935	49,051,199
187-906	Leggett	62,780,474	61,041,154	62,780,474	61,041,154
145-911	Leon	383,874,647	376,266,569	383,874,647	376,266,569
074-909	Leonard	70,745,299	63,593,929	70,745,299	63,593,929
110-902	Levelland	622,196,108	587,154,066	622,196,108	587,154,066
201-904	Leveretts Chapel	16,078,156	14,440,660	15,616,681	13,979,185
061-902	Lewisville	10,242,843,095	9,874,949,357	10,242,843,095	9,874,949,357
144-902	Lexington	132,049,905	121,198,740	129,612,075	118,760,910
146-906	Liberty	431,206,528	408,772,563	431,206,528	408,772,563
246-908	Liberty Hill	235,113,450	222,052,050	235,113,450	222,052,050
019-908	Liberty-Eylau	311,262,076	288,100,612	311,262,076	288,100,612
212-903	Lindale	458,085,204	421,611,222	458,085,204	421,611,222
034-905	Linden-Kildare	136,400,994	120,793,758	130,549,289	114,942,053
049-907	Lindsay	87,338,884	83,614,592	87,338,884	83,614,592
072-909	Lingleville	32,996,418	30,976,433	32,996,418	30,976,433
111-902	Lipan	45,004,768	41,260,980	45,004,768	41,260,980
181-908	Little Cypress-Maur.	584,044,297	539,209,689	553,277,542	508,442,934
061-914	Little Elm	244,943,222	233,684,786	244,943,222	233,684,786
140-904	Littlefield	188,026,816	173,979,216	188,026,816	173,979,216
187-907	Livingston	633,609,228	589,447,418	633,609,228	589,447,418
150-901	Llano	945,988,893	903,600,973	925,239,071	882,851,151
028-902	Lockhart	437,394,878	404,437,334	437,394,878	404,437,334
077-902	Lockney	90,520,188	85,327,137	90,520,188	85,327,137
160-905	Lohn	16,080,574	15,462,235	16,080,574	15,462,235
141-902	Lometa	43,423,314	40,543,146	43,423,314	40,543,146
178-906	London	59,759,778	58,690,206	59,759,778	58,690,206
116-906	Lone Oak	72,708,375	63,934,359	72,708,375	63,934,359
092-903	Longview	2,217,776,835	2,117,636,355	2,217,776,835	2,117,636,355
083-902	Loop	200,183,951	199,301,345	199,821,149	198,938,543
168-902	Lorraine	25,671,117	23,284,678	25,671,117	23,284,678
161-907	Lorena	147,573,549	133,354,883	147,573,549	133,354,883

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
054-902	Lorenzo	64,204,084	61,167,303	64,204,084	61,167,303
031-906	Los Fresnos	417,601,240	386,104,674	417,601,240	386,104,674
241-906	Louise	90,528,447	86,055,105	90,528,447	86,055,105
043-919	Lovejoy	390,245,104	375,952,276	390,245,104	375,952,276
113-903	Lovelady	115,609,893	108,402,755	115,609,893	108,402,755
152-901	Lubbock	5,484,229,024	5,155,932,028	5,484,229,024	5,155,932,028
152-906	Lubbock-Cooper	266,685,757	252,249,153	266,685,757	252,249,153
127-905	Lueders-Avoca	23,146,754	21,555,253	23,146,754	21,555,253
003-903	Lufkin	1,600,288,704	1,515,818,041	1,600,288,704	1,515,818,041
028-903	Luling	147,007,323	135,878,941	147,007,323	135,878,941
100-907	Lumberton	334,528,324	299,766,115	334,528,324	299,766,115
245-902	Lyford	128,159,294	117,853,362	128,159,294	117,853,362
007-904	Lytle	92,268,347	84,317,499	92,268,347	84,317,499
129-905	Mabank	477,330,987	440,335,317	477,330,987	440,335,317
154-901	Madisonville	250,588,973	229,566,968	242,052,802	221,030,797
170-906	Magnolia	884,817,474	829,056,102	884,817,474	829,056,102
107-906	Malakoff	385,257,156	361,927,806	385,257,156	361,927,806
109-908	Malone	12,538,574	11,259,153	12,538,574	11,259,153
019-910	Malta	9,186,988	7,550,990	9,186,988	7,550,990
227-907	Manor	1,384,060,780	1,363,856,560	1,384,060,780	1,363,856,560
220-908	Mansfield	2,605,514,977	2,472,611,943	2,605,514,977	2,472,611,943
022-902	Marathon	40,347,300	39,020,484	40,347,300	39,020,484
027-904	Marble Falls	910,899,039	868,849,039	910,899,039	868,849,039
189-901	Marfa	86,551,777	80,716,469	86,551,777	80,716,469
034-908	Marietta	14,396,851	12,465,371	14,396,851	12,465,371
094-904	Marion	145,063,072	131,605,411	145,063,072	131,605,411
073-903	Marlin	156,463,796	140,374,040	156,463,796	140,374,040
102-902	Marshall	1,209,149,288	1,140,958,628	1,173,237,098	1,105,046,438
161-908	Mart	53,412,473	47,006,045	53,412,473	47,006,045
234-905	Martins Mill	42,459,379	38,819,771	42,459,379	38,819,771
174-909	Martinsville	24,235,912	21,409,387	22,952,092	20,125,567
157-901	Mason	130,796,272	120,506,326	130,796,272	120,506,326
158-904	Matagorda	74,592,214	72,336,064	74,592,214	72,336,064
205-904	Mathis	164,092,903	145,248,473	164,092,903	145,248,473
019-903	Maud	32,494,875	27,191,703	32,494,875	27,191,703
025-905	May	57,683,704	52,456,584	57,683,704	52,456,584
070-915	Maypearl	75,434,221	68,668,405	75,434,221	68,668,405
108-906	McAllen	3,280,510,043	3,140,592,779	3,280,510,043	3,140,592,779
231-901	McCamey	285,648,096	280,741,250	284,724,435	279,817,589
011-905	McDade	34,348,038	31,704,838	34,348,038	31,704,838
161-909	McGregor	119,609,780	108,732,565	119,609,780	108,732,565
043-907	McKinney	3,120,851,105	3,014,248,975	3,120,851,105	3,014,248,975
090-903	McLean	75,310,517	72,407,277	75,310,517	72,407,277
034-906	McLeod	19,155,488	17,243,344	18,485,968	16,573,824
162-904	McMullen	247,123,689	245,351,841	246,454,240	244,682,392
223-902	Meadow	41,856,664	40,472,105	41,856,664	40,472,105
010-901	Medina	85,172,207	80,764,207	85,172,207	80,764,207
163-908	Medina Valley	386,329,864	356,272,315	386,329,864	356,272,315
005-903	Megargel	18,860,451	17,916,403	18,860,451	17,916,403
043-908	Melissa	111,144,691	105,606,866	111,144,691	105,606,866
096-904	Memphis	80,281,123	74,553,571	80,281,123	74,553,571
164-901	Menard	75,821,101	70,294,801	75,821,101	70,294,801
108-907	Mercedes	172,299,159	147,329,123	172,299,159	147,329,123

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
018-902	Meridian	72,453,164	66,809,388	72,453,164	66,809,388
221-904	Merkel	152,878,660	139,306,950	152,878,660	139,306,950
057-914	Mesquite	4,575,491,240	4,296,544,570	4,575,491,240	4,296,544,570
147-903	Mexia	199,133,363	176,599,781	199,133,363	176,599,781
062-906	Meyersville	26,101,744	23,063,750	26,101,744	23,063,750
197-902	Miami	210,283,494	208,594,954	209,373,266	207,684,726
165-901	Midland	4,218,841,818	4,004,756,964	4,120,130,233	3,906,045,379
070-908	Midlothian	1,057,172,109	1,016,962,429	1,036,167,314	995,957,634
039-905	Midway	38,763,741	36,250,613	38,763,741	36,250,613
161-903	Midway	1,605,440,360	1,538,262,659	1,605,440,360	1,538,262,659
166-903	Milano	36,328,110	32,833,626	36,328,110	32,833,626
175-910	Mildred	115,431,753	110,937,630	115,431,753	110,937,630
200-902	Miles	31,506,192	27,903,166	31,506,192	27,903,166
070-909	Milford	25,455,816	23,157,640	25,455,816	23,157,640
112-907	Miller Grove	28,378,147	25,293,903	28,378,147	25,293,903
184-904	Millsap	116,898,229	108,804,829	116,898,229	108,804,829
250-903	Mineola	237,331,438	216,186,886	237,331,438	216,186,886
182-903	Mineral Wells	374,850,475	336,567,755	374,850,475	336,567,755
240-902	Mirando City	20,974,994	20,974,994	20,974,994	20,974,994
108-908	Mission	696,335,135	623,753,090	696,335,135	623,753,090
238-902	Monahans-Wickett-Pyote	537,235,859	516,170,051	531,067,119	510,001,311
169-908	Montague	11,332,568	9,804,040	11,332,568	9,804,040
108-915	Monte Alto	34,849,195	31,952,161	34,849,195	31,952,161
170-903	Montgomery	1,143,626,058	1,091,916,054	1,143,626,058	1,091,916,054
161-910	Moody	65,079,440	57,546,656	65,079,440	57,546,656
209-902	Moran	19,661,146	18,649,538	19,661,146	18,649,538
018-903	Morgan	31,941,337	29,801,977	31,941,337	29,801,977
072-910	Morgan Mill	22,910,071	21,163,671	22,910,071	21,163,671
040-901	Morton	65,607,408	60,704,874	65,607,408	60,704,874
173-901	Motley	56,096,263	53,268,397	56,096,263	53,268,397
143-902	Moulton	48,644,486	42,563,294	46,406,662	40,325,470
109-910	Mount Calm	13,830,354	11,905,255	13,830,354	11,905,255
201-907	Mount Enterprise	34,330,443	30,427,152	33,170,923	29,267,632
225-902	Mount Pleasant	851,731,508	810,326,708	828,641,883	787,237,083
080-901	Mount Vernon	442,048,256	422,123,901	442,048,256	422,123,901
049-902	Muenster	92,729,632	85,689,071	92,729,632	85,689,071
009-901	Muleshoe	176,804,803	164,532,259	176,804,803	164,532,259
167-902	Mullin	34,600,459	32,132,467	34,600,459	32,132,467
198-906	Mumford	20,275,983	20,042,511	20,275,983	20,042,511
138-903	Munday	33,367,440	28,992,603	33,367,440	28,992,603
107-908	Murchison	19,256,877	17,400,699	19,256,877	17,400,699
174-904	Nacogdoches	1,069,838,832	999,527,736	1,026,217,262	955,906,166
163-903	Natalia	65,789,807	57,078,665	65,789,807	57,078,665
094-903	Navarro	252,940,266	243,950,661	245,632,462	236,642,857
093-904	Navasota	571,593,627	545,700,595	558,550,283	532,657,251
035-903	Nazareth	21,149,863	19,570,903	21,149,863	19,570,903
001-906	Neches	45,908,647	42,572,797	44,446,717	41,110,867
123-905	Nederland	932,551,143	862,900,485	932,551,143	862,900,485
079-906	Needville	251,397,186	227,986,410	251,397,186	227,986,410
019-905	New Boston	182,850,791	165,014,921	182,850,791	165,014,921
046-901	New Braunfels	1,168,390,900	1,094,036,452	1,168,390,900	1,094,036,452
170-908	New Caney	695,099,594	640,210,318	680,935,406	626,046,130
152-902	New Deal	90,075,794	84,375,967	90,075,794	84,375,967

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
230-906	New Diana	58,957,334	50,465,719	58,957,334	50,465,719
153-905	New Home	35,794,103	34,200,599	35,794,103	34,200,599
037-908	New Summerfield	26,241,363	23,448,807	26,241,363	23,448,807
236-901	New Waverly	93,394,500	85,216,092	93,394,500	85,216,092
252-902	Newcastle	28,059,310	26,445,016	28,059,310	26,445,016
176-902	Newton	183,601,786	167,714,406	179,456,127	163,568,747
089-903	Nixon-Smilely	107,355,439	99,571,439	104,740,779	96,956,779
169-902	Nocona	111,182,646	99,869,756	111,182,646	99,869,756
062-902	Nordheim	26,550,188	24,610,448	26,550,188	24,610,448
145-906	Normangee	116,859,912	107,425,818	111,884,262	102,450,168
015-910	North East	12,972,695,889	12,310,348,953	12,972,695,889	12,310,348,953
101-909	North Forest	805,345,724	721,227,029	805,345,724	721,227,029
112-906	North Hopkins	36,952,596	33,052,378	36,952,596	33,052,378
139-911	North Lamar	570,644,258	535,301,468	570,644,258	535,301,468
154-903	North Zulch	46,340,777	42,441,140	45,047,756	41,148,119
015-915	Northside	12,594,569,450	11,941,766,222	12,594,569,450	11,941,766,222
244-905	Northside	12,031,742	11,499,482	12,031,742	11,499,482
061-911	Northwest	2,018,514,209	1,971,885,433	2,018,514,209	1,971,885,433
042-906	Novice	24,593,396	22,867,436	24,593,396	22,867,436
069-902	Nueces Canyon	108,210,434	104,012,938	108,210,434	104,012,938
235-904	Nursery	49,998,490	46,825,978	49,998,490	46,825,978
153-903	O'Donnell	52,211,753	49,611,897	52,211,753	49,611,897
145-907	Oakwood	76,062,327	71,056,952	76,062,327	71,056,952
205-905	Odem	112,656,752	103,748,489	112,656,752	103,748,489
050-904	Oglesby	20,109,566	17,844,890	20,109,566	17,844,890
200-906	Olfen	4,006,834	3,707,260	4,006,834	3,707,260
252-903	Olney	83,634,602	75,226,202	83,634,602	75,226,202
140-905	Olton	97,325,623	92,596,907	97,325,623	92,596,907
187-910	Onalaska	191,205,676	175,200,180	191,205,676	175,200,180
125-903	Orange Grove	81,993,041	73,788,119	81,993,041	73,788,119
181-905	Orangefield	210,862,586	193,817,281	200,340,846	183,295,541
230-903	Ore City	73,208,973	63,823,367	73,208,973	63,823,367
201-908	Overton	38,252,037	32,718,647	36,461,217	30,927,827
051-901	Paducah	80,449,285	75,862,685	79,229,785	74,643,185
104-907	Paint Creek	38,675,652	37,712,364	38,675,652	37,712,364
048-903	Paint Rock	45,976,415	44,403,583	45,976,415	44,403,583
158-905	Palacios	2,208,710,921	2,196,534,437	2,203,762,248	2,191,585,764
001-907	Palestine	619,866,281	577,070,495	619,866,281	577,070,495
070-910	Palmer	105,053,379	95,978,088	105,053,379	95,978,088
182-906	Palo Pinto	159,620,008	157,510,324	157,989,184	155,879,500
090-904	Pampa	744,966,026	697,075,241	744,966,026	697,075,241
033-902	Panhandle	269,221,316	260,552,210	265,108,776	256,439,670
042-905	Panther Creek	43,296,951	40,903,399	43,296,951	40,903,399
249-906	Paradise	95,235,593	86,057,591	95,235,593	86,057,591
139-909	Paris	522,883,539	477,786,861	522,883,539	477,786,861
101-917	Pasadena	5,751,369,496	5,439,858,736	5,648,549,136	5,337,038,376
063-906	Patton Springs	17,722,169	17,103,947	17,722,169	17,103,947
013-902	Pawnee	54,945,454	53,127,994	54,346,369	52,528,909
020-908	Pearland	1,950,325,881	1,819,085,565	1,950,325,881	1,819,085,565
082-903	Pearsall	200,299,554	184,422,966	200,299,554	184,422,966
184-908	Peaster	72,559,072	65,678,020	72,559,072	65,678,020
195-901	Pecos-Barstow-Toya	385,325,063	365,552,723	385,325,063	365,552,723
109-914	Penelope	11,253,198	9,996,978	11,253,198	9,996,978

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
119-903	Perrin-Whitt	50,093,505	45,584,754	50,093,505	45,584,754
179-901	Perryton	421,085,766	402,189,207	421,085,766	402,189,207
095-904	Petersburg	45,531,507	42,292,897	45,531,507	42,292,897
039-903	Petrolia	50,964,426	45,613,674	50,964,426	45,613,674
013-903	Pettus	74,798,133	70,816,053	74,798,133	70,816,053
172-905	Pewitt	127,187,835	113,808,733	127,187,835	113,808,733
227-904	Pflugerville	2,576,226,533	2,436,514,493	2,576,226,533	2,436,514,493
108-909	Pharr-San Juan-Alamo	1,382,735,001	1,255,374,651	1,382,735,001	1,255,374,651
061-903	Pilot Point	224,678,224	213,297,778	224,678,224	213,297,778
092-904	Pine Tree	1,203,703,681	1,149,806,787	1,157,953,063	1,104,056,169
032-902	Pittsburg	353,624,863	329,673,331	353,624,863	329,673,331
251-902	Plains	318,447,166	314,535,877	316,802,176	312,890,887
095-905	Plainview	777,908,157	733,784,437	777,908,157	733,784,437
043-910	Plano	21,203,369,668	20,597,926,228	21,203,369,668	20,597,926,228
019-912	Pleasant Grove	368,735,095	348,198,798	368,735,095	348,198,798
007-905	Pleasanton	325,234,627	298,252,595	325,234,627	298,252,595
117-904	Plemons-Stinnett-Phillips	804,072,715	796,610,335	801,437,510	793,975,130
031-909	Point Isabel	1,110,788,466	1,091,541,186	1,110,788,466	1,091,541,186
061-906	Ponder	100,162,921	95,184,392	100,162,921	95,184,392
184-901	Poolville	52,562,854	48,249,974	52,562,854	48,249,974
178-908	Port Aransas	433,161,938	424,765,478	433,161,938	424,765,478
123-907	Port Arthur	2,091,294,512	1,976,530,058	2,091,294,512	1,976,530,058
123-908	Port Neches	1,799,145,024	1,724,948,064	1,746,693,842	1,672,496,882
085-902	Post	238,705,098	229,221,106	238,705,098	229,221,106
007-906	Poteet	88,699,321	77,135,606	88,699,321	77,135,606
247-904	Poth	84,617,904	76,780,638	84,617,904	76,780,638
091-913	Pottsboro	269,898,026	251,509,721	269,898,026	251,509,721
028-906	Prairie Lea	34,316,861	32,415,836	34,316,861	32,415,836
169-909	Prairie Valley	32,218,856	30,180,596	32,218,856	30,180,596
139-912	Prairiland	104,551,426	91,766,974	104,551,426	91,766,974
125-905	Premont	84,994,978	79,936,987	84,994,978	79,936,987
189-902	Presidio	69,544,456	63,057,240	69,544,456	63,057,240
167-904	Priddy	13,398,929	12,136,769	13,398,929	12,136,769
043-911	Princeton	204,827,205	185,889,363	204,827,205	185,889,363
098-903	Pringle-Morse	100,327,249	99,690,998	100,036,423	99,400,172
108-910	Progreso	52,443,011	45,011,675	52,443,011	45,011,675
043-912	Prosper	198,560,354	190,429,122	198,560,354	190,429,122
099-903	Quanah	135,558,137	127,600,717	135,558,137	127,600,717
034-907	Queen City	323,687,577	310,966,365	318,293,297	305,572,085
116-908	Quinlan	279,274,975	246,683,791	279,274,975	246,683,791
250-904	Quitman	215,700,914	195,556,616	205,083,319	184,939,021
190-903	Rains	216,876,508	197,253,619	216,876,508	197,253,619
054-903	Ralls	76,883,506	71,920,023	76,883,506	71,920,023
066-005	Ramirez	18,599,952	18,260,252	18,356,503	18,016,803
067-907	Ranger	60,807,167	54,799,739	60,807,167	54,799,739
231-902	Rankin	242,767,507	240,455,211	242,767,507	240,455,211
245-903	Raymondville	325,487,944	307,434,622	325,487,944	307,434,622
192-901	Reagan	321,551,309	314,793,647	319,378,374	312,620,712
019-911	Red Lick	67,746,472	63,414,088	67,746,472	63,414,088
070-911	Red Oak	558,254,771	515,244,392	558,254,771	515,244,392
019-906	Redwater	94,157,691	84,152,407	94,157,691	84,152,407
196-903	Refugio	228,001,312	219,526,800	225,244,957	216,770,445
137-902	Ricardo	73,560,045	67,084,927	71,411,961	64,936,843

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
175-911	Rice	37,073,258	34,062,354	37,073,258	34,062,354
045-903	Rice Consolidated	322,916,580	308,333,373	319,073,616	304,490,409
093-905	Richards	65,348,061	62,125,804	65,348,061	62,125,804
057-916	Richardson	14,793,479,795	14,373,389,795	14,372,746,222	13,952,656,222
206-902	Richland Springs	34,428,032	32,222,888	34,428,032	32,222,888
161-912	Riesel	50,320,240	45,206,638	48,086,825	42,973,223
214-901	Rio Grande City	419,212,306	374,673,598	419,212,306	374,673,598
031-911	Rio Hondo	108,510,967	96,508,015	108,510,967	96,508,015
126-907	Rio Vista	66,341,672	58,863,096	66,341,672	58,863,096
067-908	Rising Star	28,818,765	25,589,895	28,818,765	25,589,895
188-902	River Road	155,592,346	140,489,842	155,592,346	140,489,842
137-903	Riviera	118,249,186	115,129,564	116,703,187	113,583,565
041-902	Robert Lee	108,079,305	103,012,914	106,348,854	101,282,463
161-922	Robinson	195,573,502	174,577,226	195,573,502	174,577,226
178-909	Robstown	191,946,690	166,539,906	191,946,690	166,539,906
076-903	Roby	46,343,221	42,565,546	46,343,221	42,565,546
160-904	Rochelle	29,517,503	27,211,043	29,517,503	27,211,043
104-902	Rochester	21,218,395	20,049,443	20,916,794	19,747,842
166-904	Rockdale	440,697,421	421,577,792	440,697,421	421,577,792
069-901	Rocksprings	172,488,761	169,257,551	172,488,761	169,257,551
199-901	Rockwall	2,053,140,084	1,969,247,772	2,053,140,084	1,969,247,772
014-907	Rogers	83,901,231	75,655,231	83,901,231	75,655,231
214-903	Roma	343,552,471	312,510,325	343,552,471	312,510,325
152-908	Roosevelt	115,384,384	107,222,959	110,343,832	102,182,407
110-905	Ropes	45,889,515	43,228,087	45,889,515	43,228,087
177-901	Roscoe	50,530,049	46,310,774	50,530,049	46,310,774
073-905	Rosebud-Lott	94,472,486	84,453,774	94,472,486	84,453,774
076-904	Rotan	51,411,829	46,505,589	51,411,829	46,505,589
246-909	Round Rock	8,554,969,958	8,261,932,112	8,554,969,958	8,261,932,112
075-908	Round Top Carmine	194,822,945	189,293,421	191,874,255	186,344,731
139-908	Roxton	24,705,735	22,100,120	24,705,735	22,100,120
237-905	Royal	288,747,386	277,667,513	286,333,761	275,253,888
199-902	Royse City	177,417,671	163,588,268	177,417,671	163,588,268
104-903	Rule	25,820,547	23,561,367	25,259,569	23,000,389
128-903	Runge	35,271,078	32,687,028	35,271,078	32,687,028
037-907	Rusk	207,806,279	187,493,509	207,806,279	187,493,509
091-914	S And S Cons	155,093,425	145,477,041	155,093,425	145,477,041
232-902	Sabinal	87,487,769	82,374,041	87,487,769	82,374,041
092-906	Sabine	167,804,476	154,602,826	160,118,601	146,916,951
123-913	Sabine Pass	458,159,239	456,943,123	457,781,522	456,565,406
169-911	Saint Jo	42,846,956	38,714,316	42,846,956	38,714,316
014-908	Salado	228,518,096	215,340,756	228,518,096	215,340,756
112-909	Saltillo	23,886,898	21,610,511	23,886,898	21,610,511
074-917	Sam Rayburn	42,764,717	37,362,029	42,764,717	37,362,029
044-904	Samnorwood	24,627,883	24,173,023	24,627,883	24,173,023
226-903	San Angelo	2,245,502,148	2,047,480,494	2,134,097,965	1,936,076,311
015-907	San Antonio	6,902,848,510	6,386,120,590	6,902,848,510	6,386,120,590
203-901	San Augustine	123,516,751	111,544,197	123,516,751	111,544,197
031-912	San Benito	438,545,875	388,233,571	438,545,875	388,233,571
066-902	San Diego	101,580,833	90,996,553	101,580,833	90,996,553
071-904	San Elizario	93,603,791	84,012,473	93,603,791	84,012,473
233-901	San Felipe-Del Rio	688,733,368	627,421,543	662,036,788	600,724,963
214-902	San Isidro	118,477,642	116,555,354	118,477,642	116,555,354

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
105-902	San Marcos	1,515,465,782	1,459,635,119	1,515,465,782	1,459,635,119
245-904	San Perlita	52,922,695	50,218,812	52,922,695	50,218,812
206-901	San Saba	109,776,927	100,609,559	109,776,927	100,609,559
022-903	San Vicente School	5,408,287	5,392,987	5,408,287	5,392,987
058-909	Sands	67,227,533	65,543,785	66,581,681	64,897,933
117-903	Sanford	126,950,253	111,652,087	123,158,623	107,860,457
061-908	Sanger	252,863,395	234,384,330	252,863,395	234,384,330
042-903	Santa Anna	38,832,611	35,297,183	38,832,611	35,297,183
084-909	Santa Fe	549,068,634	498,716,514	549,068,634	498,716,514
137-904	Santa Gertrudis	133,395,354	133,395,354	133,395,354	133,395,354
031-913	Santa Maria	17,418,510	14,882,445	17,418,510	14,882,445
031-914	Santa Rosa	41,149,919	34,955,859	41,149,919	34,955,859
182-904	Santo	125,860,102	118,777,822	125,860,102	118,777,822
074-911	Savoy	74,160,097	69,955,749	72,429,290	68,224,942
094-902	Schertz-Cibolo-UC	1,010,204,325	941,026,316	1,010,204,325	941,026,316
207-901	Schleicher	158,621,923	153,038,420	157,179,494	151,595,991
075-903	Schulenburg	180,230,435	167,460,947	180,230,435	167,460,947
129-910	Scurry-Rosser	72,494,103	64,337,955	72,494,103	64,337,955
083-901	Seagraves	108,470,521	103,812,419	108,470,521	103,812,419
008-902	Sealy	426,903,444	406,175,594	412,946,112	392,218,262
094-901	Seguin	1,140,927,621	1,062,579,581	1,140,927,621	1,062,579,581
083-903	Seminole	1,490,104,035	1,469,937,195	1,490,104,035	1,469,937,195
012-901	Seymour	108,563,395	96,709,511	108,563,395	96,709,511
152-909	Shallowater	92,912,083	85,095,241	92,912,083	85,095,241
242-902	Shamrock	78,181,961	72,328,946	78,181,961	72,328,946
108-911	Sharyland	589,413,065	554,408,829	589,413,065	554,408,829
210-903	Shelbyville	61,522,503	54,075,085	61,522,503	54,075,085
101-924	Sheldon	1,596,386,465	1,563,266,465	1,582,962,745	1,549,842,745
204-904	Shepherd	159,435,552	142,383,918	154,149,963	137,098,329
091-906	Sherman	1,550,073,250	1,483,418,104	1,550,073,250	1,483,418,104
143-903	Shiner	131,164,526	119,343,251	131,164,526	119,343,251
047-905	Sidney	13,283,149	11,796,897	13,283,149	11,796,897
115-902	Sierra Blanca	42,647,472	41,525,146	42,647,472	41,525,146
100-904	Silsbee	402,715,682	362,757,635	402,715,682	362,757,635
023-902	Silverton	41,274,349	38,459,667	41,274,349	38,459,667
019-909	Simms	52,389,578	46,124,186	52,389,578	46,124,186
205-906	Sinton	202,583,179	185,843,231	202,583,179	185,843,231
049-909	Sivells Bend	29,338,323	28,081,815	29,338,323	28,081,815
013-905	Skidmore-Tynan	72,777,959	67,375,156	71,151,554	65,748,751
152-903	Slaton	206,985,853	190,654,297	206,985,853	190,654,297
249-908	Slidell	42,650,950	39,230,540	40,526,842	37,106,432
001-909	Slocum	64,421,176	59,636,304	64,421,176	59,636,304
011-904	Smithville	281,816,335	261,651,925	281,816,335	261,651,925
110-906	Smyer	43,071,418	39,783,418	43,071,418	39,783,418
026-903	Snook	96,288,339	90,545,554	96,288,339	90,545,554
208-902	Snyder	459,209,277	425,562,027	459,209,277	425,562,027
015-908	So San Antonio	580,858,533	520,186,418	580,858,533	520,186,418
071-909	Socorro	2,369,534,220	2,206,915,406	2,369,534,220	2,206,915,406
015-909	Somerset	115,907,693	100,135,637	115,907,693	100,135,637
026-902	Somerville	139,073,855	129,696,215	139,073,855	129,696,215
218-901	Sonora	367,279,489	358,109,073	363,543,753	354,373,337
085-903	Southland	29,974,967	29,481,617	29,974,967	29,481,617
015-917	Southside	210,395,977	185,307,626	210,395,977	185,307,626

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
015-912	Southwest	445,147,822	392,324,783	445,147,822	392,324,783
140-906	Spade	15,587,823	15,011,757	15,587,823	15,011,757
098-904	Spearman	206,483,262	197,480,964	206,483,262	197,480,964
170-907	Splendora	165,212,250	145,623,030	165,212,250	145,623,030
101-919	Spring	4,044,531,875	3,873,759,770	4,044,531,875	3,873,759,770
101-920	Spring Branch	10,104,351,123	9,791,186,467	9,486,009,123	9,172,844,467
117-907	Spring Creek	22,315,891	22,037,015	22,231,266	21,952,390
092-907	Spring Hill	204,630,957	190,663,287	191,902,495	177,934,825
140-907	Springlake-Earth	71,727,456	68,220,214	71,727,456	68,220,214
184-902	Springtown	344,516,859	310,649,790	344,516,859	310,649,790
063-903	Spur	66,047,500	61,842,650	66,047,600	61,842,650
229-905	Spurger	42,231,315	37,583,456	40,675,242	36,027,383
079-910	Stafford	1,236,210,274	1,215,704,467	1,216,554,912	1,196,049,105
127-906	Stamford	67,044,947	59,529,547	67,044,947	59,529,547
156-902	Stanton	122,716,666	114,263,116	120,531,001	112,077,451
167-903	Star	15,716,172	14,773,431	15,716,172	14,773,431
072-903	Stephenville	616,943,750	577,699,754	616,943,750	577,699,754
216-901	Sterling City	186,713,317	183,680,511	186,713,317	183,680,511
247-906	Stockdale	77,177,179	70,399,423	77,177,179	70,399,423
211-902	Stratford	214,231,623	208,692,699	214,231,623	208,692,699
182-905	Strawn	33,841,566	31,846,186	33,841,566	31,846,186
140-908	Sudan	465,826,898	462,890,396	465,826,898	462,890,396
112-910	Sulphur Bluff	30,453,241	27,831,091	30,453,241	27,831,091
112-901	Sulphur Springs	757,282,072	710,407,704	757,282,072	710,407,704
110-907	Sundown	395,976,401	392,308,319	394,909,952	391,241,870
057-919	Sunnyvale	241,576,016	234,686,016	241,576,016	234,686,016
171-902	Sunray	162,128,415	158,025,349	160,442,630	156,339,564
020-906	Sweeny	1,144,363,215	1,121,223,324	1,133,178,455	1,110,038,564
143-905	Sweet Home	21,610,419	19,262,889	21,610,419	19,262,889
177-902	Sweetwater	401,079,689	374,333,551	401,079,689	374,333,551
205-907	Taft	132,848,790	122,814,276	132,848,790	122,814,276
153-904	Tahoka	90,929,709	83,761,284	90,929,709	83,761,284
194-903	Talco-Bogata	85,394,596	75,569,306	85,394,596	75,569,306
146-907	Tarkington	208,293,990	191,920,542	208,293,990	191,920,542
201-910	Tatum	599,701,045	587,840,179	594,536,890	582,676,024
246-911	Taylor	457,324,645	428,166,193	457,324,645	428,166,193
081-904	Teague	351,294,764	340,218,378	351,294,764	340,218,378
014-909	Temple	1,855,410,555	1,760,177,950	1,855,410,555	1,760,177,950
210-904	Tenaha	45,356,896	40,811,146	44,239,624	39,693,874
022-004	Terlingua	32,835,609	31,648,554	32,835,609	31,648,554
129-906	Terrell	633,631,192	595,332,602	621,082,093	582,783,503
222-901	Terrell County	245,698,959	243,256,241	245,322,989	242,880,271
019-907	Texarkana	1,147,241,359	1,094,128,207	1,147,241,359	1,094,128,207
084-906	Texas City	2,885,187,643	2,825,550,317	2,852,876,021	2,793,238,695
211-901	Texhoma	76,419,148	75,295,138	76,419,148	75,295,138
056-902	Texline	71,984,288	70,593,776	71,984,288	70,593,776
166-905	Thorndale	63,341,521	57,190,299	63,341,521	57,190,299
246-912	Thrall	80,023,250	74,750,708	80,023,250	74,750,708
149-902	Three Rivers	365,611,005	357,228,488	362,762,695	354,380,178
009-903	Three Way	32,945,438	32,239,838	32,945,438	32,239,838
072-901	Three Way	18,806,497	17,843,821	18,806,497	17,843,821
224-901	Throckmorton	70,252,876	66,737,260	70,252,876	66,737,260
158-902	Tidehaven	240,899,190	233,720,018	238,037,267	230,858,095

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
210-905	Timpson	70,942,939	62,896,219	68,824,098	60,777,378
091-907	Tioga	24,287,412	22,170,828	24,287,412	22,170,828
111-903	Tolar	57,625,592	52,986,567	57,625,592	52,986,567
091-918	Tom Bean	77,313,865	68,799,405	77,313,865	68,799,405
101-921	Tomball	2,067,037,300	1,999,783,750	2,067,037,300	1,999,783,750
071-908	Tornillo	41,891,622	40,047,142	41,891,622	40,047,142
221-905	Trent	30,651,377	29,081,909	30,651,377	29,081,909
074-912	Trenton	53,528,170	48,381,354	53,528,170	48,381,354
107-907	Trinidad	30,309,337	28,277,713	29,825,193	27,793,569
228-903	Trinity	209,637,801	192,533,357	209,637,801	192,533,357
212-904	Troup	93,948,347	84,547,747	93,948,347	84,547,747
014-910	Troy	131,170,906	120,077,504	131,170,906	120,077,504
219-903	Tulia	129,644,396	118,734,876	129,644,396	118,734,876
178-912	Tuloso-Midway	1,006,299,485	986,811,446	994,324,427	974,836,388
096-905	Turkey-Quitauque	37,972,414	35,411,046	37,972,414	35,411,046
212-905	Tyler	4,043,252,839	3,834,595,247	4,043,252,839	3,834,595,247
230-908	Union Grove	99,348,057	92,458,278	96,416,261	89,526,482
230-904	Union Hill	45,022,849	40,304,419	45,022,849	40,304,419
240-903	United	3,545,347,946	3,419,204,438	3,451,569,483	3,325,425,975
232-904	Utopia	77,933,734	74,245,414	77,933,734	74,245,414
232-903	Uvalde	471,555,476	433,210,930	471,555,476	433,210,930
122-902	Valentine	28,498,238	27,986,138	28,498,238	27,986,138
018-904	Valley Mills	96,265,984	90,219,526	96,265,984	90,219,526
108-916	Valley View	106,955,803	97,355,771	106,955,803	97,355,771
049-903	Valleyview	64,761,820	59,034,490	64,761,820	59,034,490
234-906	Van	302,766,798	275,801,422	289,263,431	262,298,055
091-908	Van Alstyne	145,239,780	134,322,656	145,239,780	134,322,656
158-906	Van Vleck	189,566,812	178,053,310	185,051,920	173,538,418
180-902	Vega	56,935,880	53,971,567	56,935,880	53,971,567
126-908	Venus	111,108,165	102,451,845	111,108,165	102,451,845
226-908	Veribest	53,648,242	50,766,682	52,142,142	49,260,582
244-903	Vernon	608,991,071	584,429,391	608,991,071	584,429,391
235-902	Victoria	2,939,373,998	2,813,116,953	2,939,373,998	2,813,116,953
181-907	Vidor	559,204,744	496,218,017	531,343,684	468,356,957
143-904	Vysehrad	41,489,569	39,244,039	40,465,908	38,220,378
161-914	Waco	2,247,990,207	2,104,549,630	2,247,990,207	2,104,549,630
089-905	Waelder	53,007,029	50,203,011	53,007,029	50,203,011
059-902	Walcott	31,065,718	30,831,838	31,065,718	30,831,838
226-906	Wall	116,932,172	108,600,330	111,165,297	102,833,455
237-904	Waller	656,042,503	614,328,469	656,042,503	614,328,469
049-908	Walnut Bend	6,908,796	6,684,966	6,908,796	6,684,966
018-905	Walnut Springs	28,910,803	26,948,731	28,910,803	26,948,731
229-904	Warren	169,926,462	154,392,733	169,926,462	154,392,733
102-903	Waskom	155,033,851	146,651,935	151,122,781	142,740,865
226-905	Water Valley	58,371,682	54,390,612	56,760,381	52,779,311
070-912	Waxahachie	1,150,566,491	1,095,052,131	1,150,566,491	1,095,052,131
184-903	Weatherford	1,243,610,506	1,160,223,811	1,243,610,506	1,160,223,811
240-904	Webb Cons	355,152,213	355,152,213	354,830,899	354,830,899
045-905	Weimar	146,496,356	134,052,416	146,496,356	134,052,416
044-902	Wellington	59,125,044	52,419,403	59,125,044	52,419,403
223-904	Wellman-Union	76,709,933	75,852,975	76,709,933	75,852,975
037-909	Wells	35,262,788	31,844,516	35,262,788	31,844,516
108-913	Weslaco	813,810,090	739,405,038	813,810,090	739,405,038

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
161-916	West	164,543,932	147,377,332	164,543,932	147,377,332
100-908	West Hardin	90,551,569	82,694,084	90,551,569	82,694,084
181-906	West Orange-Cove	1,768,083,327	1,721,958,393	1,746,990,727	1,700,865,793
178-915	West Oso	272,179,129	257,693,361	272,179,129	257,693,361
201-914	West Rusk	197,595,931	186,020,731	193,648,646	182,073,446
202-905	West Sabine	81,537,699	75,107,823	79,906,243	73,476,367
168-903	Westbrook	82,040,522	79,858,734	82,040,522	79,858,734
062-905	Westhoff	14,708,190	13,242,240	14,708,190	13,242,240
073-904	Westphalia	10,212,434	9,112,754	10,212,434	9,112,754
001-908	Westwood	293,906,768	276,104,390	293,906,768	276,104,390
241-904	Wharton	416,039,530	394,193,667	416,039,530	394,193,667
242-903	Wheeler	85,417,378	80,769,765	85,417,378	80,769,765
033-904	White Deer	201,691,573	196,588,661	199,909,998	194,807,086
092-908	White Oak	203,572,777	190,607,557	194,706,419	181,741,199
220-920	White Settlement	561,494,157	514,403,107	561,494,157	514,403,107
040-902	Whiteface-Bledsoe	242,440,315	240,547,595	242,440,315	240,547,595
212-906	Whitehouse	640,547,264	597,536,725	640,547,264	597,536,725
091-909	Whitesboro	192,238,584	171,818,786	192,238,584	171,818,786
091-910	Whitewright	73,020,057	66,403,005	73,020,057	66,403,005
110-908	Whitharral	24,719,352	23,683,472	24,719,352	23,683,472
109-911	Whitney	285,486,940	265,111,728	285,486,940	265,111,728
243-905	Wichita Falls	2,752,790,860	2,590,224,124	2,752,790,860	2,590,224,124
180-904	Wildorado	19,460,469	18,660,448	19,460,469	18,660,448
170-904	Willis	824,778,401	771,828,713	785,356,881	732,407,193
234-907	Wills Point	266,682,329	240,894,218	266,682,329	240,894,218
057-920	Wilmer-Hutchins	409,470,816	375,680,256	409,470,816	375,680,256
153-907	Wilson	32,118,902	30,111,486	32,118,902	30,111,486
105-905	Wimberly	562,316,356	535,926,026	562,316,356	535,926,026
005-904	Windthorst	32,322,015	29,663,865	32,322,015	29,663,865
225-905	Winfield	72,071,854	70,628,640	71,329,329	69,886,115
248-902	Wink-Loving	282,596,258	280,290,934	282,132,518	279,827,194
250-907	Winnsboro	236,246,212	215,373,772	236,246,212	215,373,772
212-910	Winona	169,688,974	158,795,269	169,688,974	158,795,269
200-904	Winters	92,735,044	84,086,416	92,735,044	84,086,416
174-906	Woden	58,195,287	52,518,393	55,913,672	50,236,778
116-909	Wolfe City	55,156,195	47,869,489	55,156,195	47,869,489
196-902	Woodsboro	86,818,656	80,672,312	86,818,656	80,672,312
224-902	Woodson	24,736,336	23,629,016	24,736,336	23,629,016
229-903	Woodville	231,316,097	211,691,387	231,316,097	211,691,387
081-905	Wortham	52,868,129	49,151,599	52,868,129	49,151,599
043-914	Wylie	758,518,833	716,504,671	758,518,833	716,504,671
221-912	Wylie	562,136,209	529,832,299	562,136,209	529,832,299
250-905	Yantis	102,465,251	95,858,882	102,465,251	95,858,882
062-903	Yoakum	223,281,802	203,241,607	223,281,802	203,241,607
062-904	Yorktown	83,532,341	73,717,781	83,532,341	73,717,781
071-905	Ysleta	4,372,665,764	4,036,886,474	4,161,370,994	3,825,591,704
253-901	Zapata	881,729,622	856,195,722	874,336,264	848,802,364
003-906	Zavalla	61,935,911	55,114,460	59,664,399	52,842,948
025-906	Zephyr	16,757,515	14,919,993	16,757,515	14,919,993

APPENDIX C

Questions and Answers about Margins of Error and Confidence Intervals in the Property Value Study

APPENDIX

Questions and answers about
the use of the uniformed services
health plan

Questions and Answers about Margins of Error and Confidence Intervals in the Property Value Study

Definitions

(Note: These definitions will help you understand the questions and answers that follow.)

95% confidence interval: The 95% confidence interval or range of values means that, on average, 95 out of 100 samples would result in a value that lies within the computed range of values. The correct value is assumed to be within the computed range of values.

standard error: A “standard error” is a commonly used statistical term. It is a measure of the differences between an average and all the numbers that go into determining that average. Conceptually, it is somewhat similar to a coefficient of dispersion.

“t-value”: The “t-value” is an adjustment factor that increases the margin of error as the sample size decreases.

1. What is a margin of error? How is it calculated?

A margin of error (as computed in the Property Value Study) is approximately twice the “standard error” of a school district’s estimated value (in the property categories “tested”), expressed as a percentage of such value. Consequently, the margin of error indicates statistical reliability.

The following procedures are used to calculate the PTD margin of error:

- Calculate the “standard error” (SE \$) of the school district’s estimated value.
- Multiply the “standard error” (SE \$) by the appropriate t-value at the 95% “confidence interval.” (See definition above.)
- Divide the product of the standard error (SE \$) and the t-value (See definition.) by the school district’s estimated value. *formula = (SE \$ * t-value) / ISD \$ estimate*

2. How is a margin of error related to a confidence interval?

The margin of error is equal to one half of the confidence interval expressed as a percent of total value “tested” in a school district. For example, assume that PTD staff estimates market value in sampled and censused property categories in school district ABC to be \$100 million (before exemptions). The margin of error is computed to be plus or minus 5 percent of \$100 million. Market value plus 5 percent is \$105 million; market value minus 5 percent is \$95 million (the \$100 million estimate is known as a “point estimate”; the confidence interval of \$95 million to \$105 million is often called an “interval estimate.”)

3. What is the purpose of a confidence interval?

A confidence interval provides one measure of whether the state’s estimate of value in a school district is statistically significantly different from the self-reported appraisal roll value (i.e., “local value”) in that district. In other words, a confidence interval is a measure of the reliability (or precision) of the Comptroller’s estimate of school district value.

Assume that Comptroller staff estimates market value in ABC school district to be \$100 million with a margin of error of 5 percent at the 95 percent confidence level. This means that the actual market value in ABC school district is probably somewhere between \$95 million and \$105 million. This range constitutes the 95 percent confidence interval. The 95 percent confidence interval means that, in repeated sampling of this school district, approximately 95 of every 100 computed confidence intervals would be expected to con-

tain the true market value, which staff has estimated to be \$100 million, while only five of these would not.

If the local value in the ABC school district lies within the calculated confidence interval, then the difference between the local value and the “point estimate” of value is statistically “insignificant.” This means that the Comptroller has not “disproved” local value. In this case, the Comptroller certifies ABC’s local value to the commissioner of education. If the local value lies outside the confidence interval, the Comptroller’s estimate of value is certified to the Commissioner of Education. If local value lies outside the confidence interval, the Comptroller has “disproved” local value because the difference between the local value and the Comptroller’s estimate is statistically significant.

The study contains a “hold harmless” feature. This feature means that if the school district’s tested value is calculated to be within 5 percent of the PTD estimate of value, the PTD will automatically certify the school district’s value. Also, if the school district’s margin of error is calculated to be less than 5 percent, then the PTD will calculate (i.e., widen) the confidence interval as if it were 5 percent for purposes of certifying value. The actual percentage used in the calculation is set by management and could vary in future studies.

4. Is the target margin of error the same in every school district?

Yes. The target margin of error is also referred to as a “planned” margin or error.

5. If the target margin of error is the same in every district, is the confidence interval the same in every district?

No, because they are expressed in different units. For example, the margin of error is expressed in percentage terms while the confidence interval is expressed in dollar terms. Assume there are two districts, ABC and XYZ. The Comptroller estimates the total value (in tested property categories) to be \$100 million (in ABC) and \$500 million (in XYZ). If the margin of error is 5 percent in both districts, the confidence interval of ABC would be \$95 million to \$105 million, while the confidence interval for XYZ would be \$475 million to \$525 million. Although the margin of error is the same for both districts, the "widths" of the confidence intervals are different because the districts' values are different. However, even if two school districts have identical margins of error and/or confidence intervals, this does not completely determine whether local or state value will be certified. The critical test is whether local value lies within the PTD computed confidence interval for the district.

6. Are the confidence interval and margin of error for a school district computed on the basis of all value in the district?

Not necessarily. In computing a confidence interval for a school district, staff only includes property categories whose values were estimated from representative (i.e., random) samples taken in that school district. If a property category is not tested, that category value is excluded from the confidence interval and margin of error calculations for that school district.

For example, assume a school district with a Comptroller estimate of market value of \$106 million

before exemptions. Total local value in the district as shown on the self report is \$98 million. The estimated margin of error is 5 percent. Assume further that staff does not sample any properties in Multi-family (Category B) and Vacant Lots (Category C) in the school district because they constitute less than 5 percent of value. The combined value of these "non-sampled" (i.e., non-tested) categories is 6 million. "Non-sampled" property categories are assigned local value.

The confidence interval for this district is computed as follows:

\$106 million less \$6 million = \$100 million (the point estimate)

\$100 million - 5% and \$100 million + 5% = \$95 million and 105 million (the confidence interval).

Since the local value for the "sampled" property categories (excluding Categories B and C) lies within the confidence interval, the Comptroller would certify local value for the district.

Remember that the Comptroller computes confidence intervals before deducting exemptions. If a school district's local value, before exemptions, lies within the Comptroller's computed confidence interval, then the Comptroller certifies local taxable value, after exemptions, to the commissioner of education.

7. Are "technical" properties treated differently than "local" properties?

Yes. In many cases, technical properties are treated as censused (i.e., "non-random") categories rather than sampled categories. (In a census, one studies every unit in a group to determine some characteristic of the group. In a sample, one studies a portion of the units in a group to estimate some characteristic of the group. Sampling requires far fewer resources than conducting a census.)

Censused properties are not used to calculate the confidence interval, but they are used to calculate the margin of error. All properties in a census are studied so there is no sampling error since the variance and standard error for censused properties is zero.

On the confidence interval detail sheet, censused properties are shown as "non-random" properties. To compute the margin of error, staff adds the value of censused properties to the combined value of the sampled property categories. One half of the confidence interval (as computed from sampled and censused properties) is divided by this total to produce the margin of error for the school district.

In a relatively few circumstances, a high variability random stratum will be identified. This situation would occur when at least 30 properties or 25 percent of the stratum population was sampled and the corresponding COD exceeded 20 (the IAAO standard). Should this situation occur, this stratum is removed from the margin of error calculation (as if it were untested).

In effect, the censused (non-random) properties collectively comprise a separate subcategory.

All properties in the "J" Category (Utilities) as well as the "D2" Category (qualified agricultural acreage) sample are treated as censused properties.

8. How does the Comptroller's use of confidence intervals affect the methodology used to select and appraise properties for the Property Value Study?

It has no effect. Confidence intervals for each school district's market value are calculated after all sales and appraisals are entered into the system and all market values are calculated.

APPENDIX D

Methodology Used to Compute Confidence Intervals in the Property Value Study

Definitions

CAD = County Appraisal District

PTD = Property Tax Division of State Comptroller's office

For each ISD m , $m = 1, 2, \dots$

Let h = category value stratum or total category, depending on whether stratification is used ($h=1, 2, \dots, L$)

category A, B, C, D1, F1, L1, M, G, (random portion.)

i = parcels ($i=1, 2, \dots, n_h$)

x_{hi} = CAD \$ value (local self-reported appraisal roll value) of i^{th} parcel, value stratum or Category h

TX_h = total CAD \$ value, value stratum or Category h

y_{hi} = PTD \$ value of i^{th} parcel, value stratum or Category h

$\hat{T}Y_h$ = estimated PTD \$ value, value stratum or Category h

\bar{x}_h = sample mean, CAD values, value stratum or Category h

\bar{y}_h = sample mean, PTD values, value stratum or Category h

N_h = total number of parcels (population), value stratum or Category h

n_h = number of sample parcels, value stratum or Category h

L = number of value strata/categories in a school district

$$\hat{R}1_h = \frac{\bar{x}_h}{\bar{y}_h} = \text{estimated weighted average level of appraisal, value stratum or Category } h$$

$$\hat{R}2_h = \frac{\bar{y}_h}{\bar{x}_h} = \text{inverse of estimated weighted average level of appraisal, value stratum or Category } h$$

$$\hat{R}2_h = 1 / \hat{R}1_h$$

S_h^2 is the PTD's measure of variability:

$$S_h^2 = RVx_h + RVy_h - 2RVx_hy_h$$

$$RVx_h = \left\{ \frac{1}{n_h-1} \left[\sum x_{hi}^2 - \frac{(\sum x_{hi})^2}{n_h} \right] \right\} / \bar{x}_h^2$$

$$RVy_h = \left\{ \frac{1}{n_h-1} \left[\sum y_{hi}^2 - \frac{(\sum y_{hi})^2}{n_h} \right] \right\} / \bar{y}_h^2$$

$$RVx_hy_h = \left\{ \frac{1}{n_h-1} \left[\sum x_{hi}y_{hi} - \frac{(\sum x_{hi})(\sum y_{hi})}{n_h} \right] \right\} / \bar{x}_h\bar{y}_h$$

Method Used to Compute Confidence Intervals

1. Compute variance (Var) of $\hat{R}2_h$ in each value stratum or category of the following property categories, if sampled: A, B, C, D1, F1, L1, M, and the randomly selected portion of G. If the Property Tax Division (PTD) used value-stratified ratios in estimating category values, then compute variances by value stratum. If not, compute variances by category.

Recall that $\hat{R}1_h = \frac{\bar{x}_h}{\bar{y}_h}$; $\hat{R}2_h = \frac{\bar{y}_h}{\bar{x}_h}$; and $\hat{R}2_h = 1 / \hat{R}1_h$.

$$\text{Var} (\hat{R}2_h) = \left[\left(\frac{N_h - n_h}{N_h n_h} \right) (R2_h)^2 \right] S_h^2.$$

2. Let TX_{ran} and $\hat{T}Y_{\text{ran}}$ equal total CAD \$ value and total PTD \$ value, respectively, of all categories sampled in Step 1 above.

$$TX_{\text{ran}} = \sum_{h=1}^L TX_h$$

$$\hat{T}Y_{\text{ran}} = \sum_{h=1}^L \hat{T}Y_h$$

$$\hat{R}1_{\text{ran}} = \frac{TX_{\text{ran}}}{\hat{T}Y_{\text{ran}}}$$

$$\hat{R}2_{\text{ran}} = \frac{\hat{T}Y_{\text{ran}}}{TX_{\text{ran}}}$$

Note: the subscript "ran" denotes randomly sampled categories or representatively sampled categories.

3. Compute the variance of $\hat{R}2_{\text{ran}}$ as derived from categories sampled in Step 1.

$$\hat{R}2_{\text{ran}} = \frac{\hat{T}Y_{\text{ran}}}{TX_{\text{ran}}} = \frac{\sum_{h=1}^L R2_h TX_h}{TX_{\text{ran}}}$$

$$\text{Var} (\hat{R}2_{\text{ran}}) = \sum_{h=1}^L \left(\frac{TX_h}{TX_{\text{ran}}} \right)^2 \text{Var} (\hat{R}2_h)$$

4. Calculate the standard error (SE) of $\hat{R}2_{ran}$

$$SE(\hat{R}2_{ran}) = \sqrt{\text{Var}(\hat{R}2_{ran})}$$

5. Multiply $SE(\hat{R}2_{ran})$ by the “t - value” for $\hat{R}2_{ran}$ as derived from categories sampled in Step 1 above.

The t values used by the PTD are approximations to those of exact Student’s t distributions with corresponding degrees of freedom. To determine the degrees of freedom, subtract the number of value strata (from stratified categories) plus the number of non-stratified categories from the combined samples. In other words,

$$\text{degrees of freedom} = \sum n_h - L.$$

6. Take the product of

$$[SE(\hat{R}2_{ran}) * t \text{ value}]$$

as a percent of $\hat{R}2_{ran}$ as derived from categories sampled in Step 1.

7. Multiply the percent obtained in Step 6 by $\hat{T}Y_{ran}$ as computed from categories sampled in Step 1. Call this ME\$.

$$ME\$ = \left\{ \frac{[SE(\hat{R}2_{ran}) * t \text{ value}]}{\hat{R}2_{ran}} \right\} * \hat{T}Y_{ran}$$

8. Recall TX_{ran} and $\hat{T}Y_{ran}$

To these two sums, add the respective appraisal roll values and the PTD values of D2 (minus timber) and the sample in category J, the non-random portion of G and parcels with an “E” flag. Let these two sums be TX_{TOT} and $\hat{T}Y_{TOT}$ respectively.

9. Compute the confidence interval for the school district. (Note: only tested categories are included in confidence interval computations.)

$$\hat{T}Y_{TOT} \pm ME\$$$

If TX_{TOT} lies within this confidence interval [or within the “hold harmless” margin of error (see page 107)], PTD staff assigns local appraisal roll value to the school district. If TX_{TOT} lies outside this confidence interval, staff assigns PTD estimated value to the district.

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