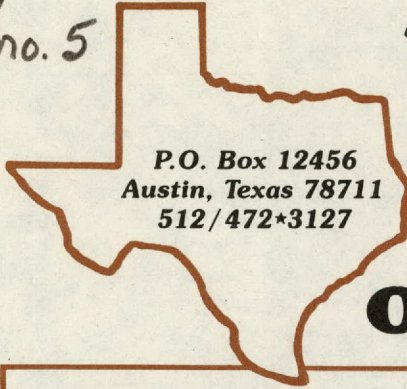


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# TEXAS RESEARCH LEAGUE

# BULLETIN

## on Texas State Finance

Collection of Texas State Documents

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- Jared E. Hazleton, President

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### PRELIMINARY 1986 PROPERTY APPRAISAL RATIOS SHOW IMPROVEMENT

In 1986, property in Texas was appraised for local tax purposes at an average of 91.3% of its market value, as determined by the State Property Tax Board (SPTB). In 158 counties, the median 1986 ratio was 90% or higher. In contrast, only 100 counties reached that level in 1985 (see table below). This reflects continued improvement in appraisal practices. Nevertheless, averages ranged as low as 55% of market value in Nacogdoches County, and below 70% in Coleman, Kimble, LaSalle, McMullen and Starr counties. (The 1986 median ratio for each county is listed on page 2.)

Many Not Appraised at Average. While the average median ratios are useful, many taxpayers find their property valued at another level. The preliminary SPTB data indicates that the average property varied from the median ratio by 15.75%. But that is an improvement over the 1985 average 18.49% deviation.

<u>Median Ratio</u>	<u>No. of Counties</u>	
	<u>1985</u>	<u>1986</u>
Above 90%	100	158
80% - 89%	102	69
70% - 79%	39	21
Below 70%	<u>13</u>	<u>6</u>
Total	254	254

Appeals. If a taxpayer's property is assessed at 10% or more above the median appraisal level for other property in the district, the owner can appeal, and the SPTB ratios are a primary evidentiary source in establishing the median appraisal level. Evidence of discrimination in the taxation of property first can be presented next summer to the appraisal review board in each district. Further appeal lies in the district court which is empowered to change the complainant's assessment to an amount calculated from the median appraisal level.

Final Ratios May 29th. Appraisal district officials and school superintendents can appeal these preliminary findings. Final ratios and a detailed report will be released by the SPTB on May 29th in time to be used by appraisal authorities in correcting or adjusting 1987 values, and by taxpayers in appealing to local appraisal review boards.

Further information can be obtained from the report Preliminary Report of the Findings of the 1986 Property Value Study of School & Appraisal Districts, by contacting the State Property Tax Board, Box 15900, Austin, Texas 78761-5900.

MEDIAN RATIO APPRAISED VALUE TO MARKET VALUE 1986

District	Ratio	District	Ratio	District	Ratio	District	Ratio
ANDERSON	97%	DONLEY	93%	KAUFMAN	95%	REAL	75%
ANDREWS	91	DUVAL	87	KENDALL	97	RED RIVER	81
ANGELINA	91	EASTLAND	94	KENEDY	100	REEVES	86
ARANSAS	95	ECTOR	96	KENT	95	REFUGIO	70
ARCHER	96	EDWARDS	87	KERR	91	ROBERTS	92
ARMSTRONG	92	ELLIS	93	KIMBLE	61	ROBERTSON	95
ATASCOSA	96	EL PASO	94	KING	85	ROCKWALL	90
AUSTIN	93	ERATH	94	KINNEY	85	RUNNELS	78
BAILEY	97	FALLS	92	KLEBERG	94	RUSK	93
BANDERA	95	FANNIN	91	KNOX	83	SABINE	89
BASTROP	94	FAYETTE	99	LAMAR	95	SAN AUGUSTIN	85
BAYLOR	91	FISHER	80	LAMB	95	SAN JACINTO	94
BEE	85	FLOYD	83	LAMPASAS	95	SAN PATRICIO	93
BELL	91	FOARD	92	LA SALLE	62	SAN SABA	86
BEXAR	93	FORT BEND	93	LAVACA	96	SCHLEICHER	80
BLANCO	96	FRANKLIN	92	LEE	88	SCURRY	97
BORDEN	89	FREESTONE	94	LEON	89	SHACKELFORD	98
BOSQUE	85	FRIO	95	LIBERTY	95	SHELBY	83
BOWIE	97	GAINES	91	LIMESTONE	90	SHERMAN	97
BRAZORIA	90	GALVESTON	92	LIPSCOMB	84	SMITH	98
BRAZOS	88	GARZA	95	LIVE OAK	83	SOMERVELL	91
BREWSTER	94	GILLESPIE	97	LLANO	92	STARR	65
BRISCOE	98	GLASSCOCK	93	LOVING	99	STEPHENS	88
BROOKS	88	GOLIAD	94	LUBBOCK	94	STERLING	89
BROWN	97	GONZALES	91	LYNN	95	STONEWALL	79
BURLESON	93	GRAY	88	MADISON	82	SUTTON	86
BURNET	75	GRAYSON	78	MARION	94	SWISHER	93
CALDWELL	79	GREGG	99	MARTIN	93	TARRANT	92
CALHOUN	94	GRIMES	98	MASON	85	TAYLOR	96
CALLAHAN	92	GUADALUPE	70	MATAGORDA	90	TERRELL	99
CAMERON	78	HALE	94	MAVERICK	97	TERRY	97
CAMP	98	HALL	87	MCCULLOCH	86	THROCKMORTON	76
CARSON	84	HAMILTON	90	MCLENNAN	86	TITUS	92
CASS	91	HANSFORD	96	MCMULLEN	64	TOM GREEN	95
CASTRO	92	HARDEMAN	88	MEDINA	98	TRAVIS	96
CHAMBERS	93	HARDIN	91	MENARD	94	TRINITY	90
CHEROKEE	90	HARRIS	100	MIDLAND	97	TYLER	86
CHILDRESS	86	HARRISON	88	MILAM	90	UPSHUR	97
CLAY	91	HARTLEY	71	MILLS	80	UPTON	93
COCHRAN	100	HASKELL	95	MITCHELL	90	UVALDE	91
COKE	94	HAYS	94	MONTAGUE	91	VAL VERDE	96
COLEMAN	69	HEMPHILL	97	MONTGOMERY	93	VAN ZANDT	93
COLLIN	95	HENDERSON	94	MOORE	87	VICTORIA	94
COLLINGSWORTH	84	HIDALGO	88	MORRIS	100	WALKER	91
COLORADO	91	HILL	85	MOTLEY	81	WALLER	97
COMAL	88	HOCKLEY	95	NACOGDOCHES	55	WARD	87
COMANCHE	88	HOOD	84	NAVARRO	93	WASHINGTON	95
CONCHO	86	HOPKINS	101	NEWTON	93	WEBB	94
COOKE	80	HOUSTON	93	NOLAN	90	WHARTON	98
CORYELL	83	HOWARD	87	NUECES	96	WHEELER	100
COTTLE	100	HUDSPETH	94	OCHILTREE	79	WICHITA	98
CRANE	78	HUNT	96	OLDHAM	83	WILBARGER	86
CROCKETT	73	HUTCHINSON	95	ORANGE	87	WILLACY	85
CROSBY	86	IRION	75	PALO PINTO	89	WILLIAMSON	95
CULBERSON	82	JACK	96	PANOLA	89	WILSON	88
DALLAM	79	JACKSON	91	PARKER	96	WINKLER	93
DALLAS	96	JASPER	87	PARMER	87	WISE	97
DAWSON	93	JEFF DAVIS	80	PECOS	94	WOOD	95
DEAF SMITH	95	JEFFERSON	94	POLK	78	YOAKUM	100
DELTA	100	JIM HOGG	97	POTTER	77	YOUNG	85
DENTON	90	JIM WELLS	91	PRESIDIO	85	ZAPATA	79
DEWITT	85	JOHNSON	83	RAINS	94	ZAVALA	91
DICKENS	79	JONES	83	RANDALL	91		
DIMITT	94%	KARNES	88%	REAGAN	77%		