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# BULLETIN

## ON TEXAS STATE FINANCE

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Bulletin No 1-1993

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### 1992 PROPERTY VALUES UP; RATIOS RELEASED

In 1992 property in Texas was appraised at a median average of 99% of its market value, as determined by the Property Tax Division of the Comptroller's Office. A median means that one-half of the properties in the state were appraised higher and one-half lower than 99%. The median 1992 ratio was between 95% and 105% in all but 20 of the 254 counties (see Page 2). Those 20 counties compare with 29 counties last year and 71 counties outside that range in 1989.

#### INDIVIDUAL APPRAISALS VARY FROM AVERAGE

While median ratios are useful, many taxpayers find their property valued at another level. The preliminary data indicates that the average property varied from the median ratio by 14.8%. For single-family houses, 59 out of 100 were appraised within plus or minus 10% of the average; the other 41 were over- or under-valued by 10% or more.

Intracounty variations among property categories are the more critical concern of an individual taxpayer. Variations simply mean that some taxpayers paid more or less than their fair share of local government costs. The table on page 3 shows the median ratio for each category of property for major counties. The category "rural real" includes farm improvements as well as acreage. Acreage qualifying for productivity valuation generally is not included in the median calculation.

#### APPEALS BY TAXPAYERS

Property owners can appeal unequal property appraisals to the appraisal review board in each county. Further appeal can be taken to a district court; the court is empowered to change the complainant's valuation if it varies 10% or more from the median level of appraisal.

#### FINAL FIGURES JULY 1st

School superintendents may appeal the Comptrollers preliminary values. In addition, property owners whose tax liability is \$100,000 or more on a property included in the Comptroller's study also may appeal. Final ratios and a detailed report will be released by July 1st. Taxpayers may have to rely upon preliminary figures when appealing to local appraisal review boards.

Further information can be obtained from the report 1992 Preliminary Report School & Appraisal Districts' Property Value Study, by contacting the Comptroller of Public Accounts, Property Tax Division, 4301 Westbank Drive, Bldg. B, Suite 100, Austin, Texas 78746-6565.

County	Median	County	Median	County	Median	County	Median
Anderson	100%	Donley	100%	Kaufman	100%	Real	97%
Andrews	100%	Duval	98%	Kendall	99%	Red River	100%
Angelina	93%	Eastland	101%	Kenedy	102%	Reeves	101%
Aransas	100%	Ector	97%	Kent	101%	Refugio	102%
Archer	101%	Edwards	102%	Kerr	100%	Roberts	103%
Armstrong	100%	El Paso	99%	Kimble	99%	Robertson	100%
Atascosa	103%	Ellis	97%	King	101%	Rockwall	99%
Austin	100%	Erath	100%	Kinney	94%	Runnels	99%
Bailey	99%	Falls	98%	Kleberg	101%	Rusk	100%
Bandera	99%	Fannin	94%	Knox	97%	Sabine	100%
Bastrop	100%	Fayette	100%	Lamar	100%	San Augustine	100%
Baylor	102%	Fisher	90%	Lamb	102%	San Jacinto	99%
Bee	98%	Floyd	95%	Lampasas	99%	San Patricio	99%
Bell	96%	Foard	99%	LaSalle	98%	San Saba	100%
Bexar	100%	Fort Bend	98%	Lavaca	99%	Schleicher	98%
Blanco	104%	Franklin	99%	Lee	97%	Scurry	105%
Borden	102%	Freestone	101%	Leon	100%	Shackelford	100%
Bosque	99%	Frio	103%	Liberty	95%	Shelby	98%
Bowie	100%	Gaines	103%	Limestone	99%	Sherman	102%
Brazoria	95%	Galveston	96%	Lipscomb	102%	Smith	99%
Brazos	98%	Garza	100%	Live Oak	94%	Somervell	95%
Brewster	100%	Gillespie	100%	Llano	95%	Starr	90%
Briscoe	102%	Glasscock	102%	Loving	100%	Stephens	100%
Brooks	108%	Goliad	100%	Lubbock	98%	Sterling	100%
Brown	100%	Gonzales	100%	Lynn	101%	Stonewall	103%
Burleson	98%	Gray	102%	Madison	99%	Sutton	97%
Burnet	101%	Grayson	98%	Marion	101%	Swisher	96%
Caldwell	104%	Gregg	100%	Martin	101%	Tarrant	98%
Calhoun	93%	Grimes	98%	Mason	102%	Taylor	99%
Callahan	104%	Guadalupe	99%	Matagorda	95%	Terrell	101%
Cameron	94%	Hale	97%	Maverick	99%	Terry	103%
Camp	99%	Hall	105%	McCulloch	99%	Throckmorton	98%
Carson	101%	Hamilton	102%	McLennan	97%	Titus	100%
Cass	101%	Hansford	100%	McMullen	95%	Tom Green	101%
Castro	94%	Hardeman	103%	Medina	99%	Travis	100%
Chambers	93%	Hardin	92%	Menard	98%	Trinity	100%
Cherokee	99%	Harris	92%	Midland	98%	Tyler	99%
Childress	85%	Harrison	101%	Milam	102%	Upshur	102%
Clay	101%	Hartley	93%	Mills	100%	Upton	98%
Cochran	101%	Haskell	101%	Mitchell	102%	Uvalde	100%
Coke	98%	Hays	99%	Montague	99%	Val Verde	100%
Coleman	100%	Hemphill	101%	Montgomer	96%	Van Zandt	101%
Collin	100%	Henderson	100%	Moore	93%	Victoria	98%
Collingsw	93%	Hidalgo	95%	Morris	101%	Walker	99%
Colorado	102%	Hill	102%	Motley	102%	Waller	98%
Comal	99%	Hockley	99%	Nacogdoch	97%	Ward	103%
Comanche	101%	Hood	100%	Navarro	100%	Washington	98%
Concho	101%	Hopkins	102%	Newton	95%	Webb	96%
Cooke	99%	Houston	101%	Nolan	104%	Wharton	99%
Coryell	98%	Howard	98%	Nueces	100%	Wheeler	99%
Cottle	100%	Hudspeth	100%	Ochiltree	98%	Wichita	101%
Crane	104%	Hunt	100%	Oldham	96%	Wilbarger	96%
Crockett	91%	Hutchinso	101%	Orange	97%	Willacy	98%
Crosby	99%	Irion	98%	Palo Pint	100%	Williamson	97%
Culberson	93%	Jack	102%	Panola	98%	Wilson	100%
Dallam	88%	Jackson	96%	Parker	102%	Winkler	105%
Dallas	99%	Jasper	97%	Parmer	98%	Wise	102%
Dawson	100%	Jeff Davi	98%	Pecos	102%	Wood	99%
Deaf Smit	99%	Jefferson	96%	Polk	100%	Yoakum	97%
Delta	101%	Jim Hogg	99%	Potter	100%	Young	97%
Denton	100%	Jim Wells	99%	Potter	100%	Zapata	98%
Dewitt	100%	Johnson	100%	Rains	102%	Zavala	98%
Dickens	95%	Jones	101%	Randall	100%		
Dimmit	100%	Karnes	99%	Reagan	100%	State Average	99%

**Median Ratio of Appraisal by Type of Property By County 1992  
(Preliminary)**

County	Total	Single Family	Multi Family	Vacant Lots	Real Property					Personal Property			
					Rural	Comml.	Industrl	Minerals	Utilities	Comml.	Industrl	Other	
Angelina	93%	93%		97%	92%	92%				100%	91%		
Bell	96	94	98	96	97	98	91			99	98	94	
Bexar	100	99	100	100	99	100			105	99	100		
Bowie	100	98		88	101	99				104	99		
Brazoria	95	93		92	98	92			105	104	95		
Brazos	98	98	101			106			96	104	98		
Cameron	94	94		92	99	99	80			100	82	71	
Collin	100	100	99	100	101	100	102			102	96	92	
Coryell	98	95	97		98	88				99	99		
Dallas	99	99	98	100		100				100	103		
Denton	100	100	100	100	101	101			94	103	101		
Ector	97	95				97			105	110	100		
Ellis	99	98		100	98	98				102	92		
El Paso	97	96	101	100	97	92				110	89		
Fort Bend	98	97		100	102	100			102	102	97		
Galveston	96	95	96	96	97	97			101	104	98		
Grayson	98	98		86	97	91			100	102	94		
Gregg	100	98			103	99			103	115	99		
Harris	92	90	100	94	100	99			106	104	94		
Harrison	101	101			100	104			99	114	109		
Hidalgo	95	92		99	92	94			102	107	95		
Hunt	100	100		100	104	105				100	96	119	92
Jefferson	96	93				97			104	114	97		
Johnson	100	98	105	98	100	101				100	100		143
Lubbock	98	97	109	61	90	93			105	101	91		
McLennan	97	96	100		96	96				99	95		
Midland	98	96				100				101	107	96	
Montgomery	96	92		100	100	100				111	102	99	
Nueces	100	100	100	98	100	100				102	102	100	
Orange	97	96			91	98				101	103	93	
Potter-Randall	100	100				100				103	102	100	
San Patricio	99	100		98	95	95				95	104	105	
Smith	99	98		100	102	104				100	98	99	
Tarrant	98	97	99	99	94	100					106	91	
Taylor	99	98		109	97	100				102	100	100	
Tom Green	101	101	110	87	100	103				102	100	95	
Travis	100	97	98	100	100	103					107	100	
Victoria	98	97			98	96				102	104	98	
Webb	96	91		96		98				105	104	99	
Wichita	101	100				102				101	107	102	
Williamson	97	95	100	95	99	97					103	98	
Average	99%	97%	100%	100%	99%	99%	88%	102%	103%	103%	97%	92%	112%

## PROPERTY VALUES UP 1.2%

Statewide the market value of taxable property was up slightly for the third consecutive year. Preliminary values were down in 517 school districts. Reductions of 10% or more were found in 47 school districts. On the other hand, increases in the property tax base were found in 532 school districts, including gains of more than 10% in 76 districts.

At the extremes, preliminary estimates of market value were up by more than 200% in Hutto ISD but down -41.7% in La Pryor ISD. Among the largest school districts, values were down in Dallas (-7.6%), Richardson (-4.3%), Amarillo (-3.3%), San Antonio (-2.1%), Corpus Christi (-1.7%), and Fort Worth (-0.6%). Increases were recorded in Houston (8.6%), El Paso (6.1%), Austin (3.9%), and Ysleta (El Paso County) (3.8%).

Higher values were found in the Harris-Galveston counties area with increases for La Porte ISD (12.9%), Klein (12.0%), Galena Park (10.0%), Cypress-Fairbanks (6.6%), Deer Park (5.3%), Humble (4.9%), Conroe (4.8%), Spring Branch (4.5%), Spring (4.4%), Goose Creek (2.5%), Clear Creek (2.4%), Katy (1.7%), and Texas City (1.0%). However, lower values were found in Galveston (-4.8%) and Pasadena (-1.0%).

Some other school-district areas with growth were Brownsville (13.8%), McAllen (10.0%), Pharr-San Juan (7.4%), Victoria (6.4%), Beaumont (6.3%), Plano (4.2%), Abilene (1.9%), Laredo (0.8%), and, in Bexar County, Northside (0.3%) and North East (0.2%).

The statewide value of single-family houses was up 4.2%, while multi-family housing value declined 0.4%. The value of rural land and improvements was down by 5.5%. Mineral values dropped by 8.6%. The largest increase was recorded for utility property up 5.8% followed by a 4.9% growth for industrial real property.

### Market Value of Taxable Property in Texas (Billions of Dollars)

<u>Category</u>	<u>1991</u>	<u>1992</u>	<u>% Change</u>
<b>Residential</b> --Single-Family	\$256.7	\$266.8	4.2%
--Multi-Family	25.7	25.6	-0.4%
<b>Agricultural</b> --Land & Improvements	40.6	38.4	-5.5%
<b>Business</b> --Commercial Real	97.6	94.3	-3.3%
--Commercial Personalty	53.3	54.9	2.9%
--Industrial Real	48.4	50.8	4.9%
--Industrial Personalty	31.4	32.4	3.2%
--Minerals	48.5	44.4	-8.6%
--Utilities	44.3	46.8	5.8%
<b>Mixed</b> --Vacant Lots	23.0	21.6	-6.1%
--Other Personalty	<u>1.7</u>	<u>1.6</u>	-3.0%
<b>S t a t e T o t a l*</b>	\$673.9	\$681.7	1.2%

\* Total includes uncertified values, not shown separately.