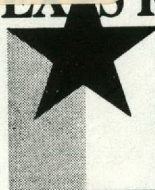


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# BULLETIN

## On Texas State Finance

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Bulletin No 1-1994

March 14, 1994

### 1993 PROPERTY VALUES UP 2.3%; RATIOS RELEASED

Statewide, the preliminary market value of taxable property in 1993-94 was up slightly as compared to the previous year. Preliminary values were down in 366 school districts with reductions of 10% or more in 49 school districts. On the other hand, increases in the property tax base occurred in 674 school districts, including gains of more than 10% in 136 districts.

At the extremes, preliminary estimates of market value were up by more than 100% in Industrial ISD(Jackson County), but down -44.1% in Kenedy County Wide ISD. Among the largest school districts, values were down in Ector County ISD (-6.3%), Fort Worth (-3.3%), Amarillo (-2.1%), and Dallas (-1.4%). Increases of more than 10% were recorded in Socorro, Round Rock, Killeen, Conroe, Laredo, and Austin ISDs. Some other districts with increases were Beaumont and El Paso (9.7%), Ysleta (9.5%), Corpus Christi (9.2%), Lubbock (6.9%), San Antonio (3.1%), and Houston (0.7%).

Higher values were reported in 18 of the 20 regions in the state with the Austin Region up 9.9% and the El Paso region up 9.8%. The two regions with declines in value were Midland (-4.4%) and Lubbock (-4.6%).

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

Category	1992	1993	% Change
<b>Residential</b> --Single-Family	\$263.7	\$277.4	5.2%
--Multi-Family	25.0	26.0	3.7%
<b>Agricultural</b> --Land & Improvements	37.9	37.8	-0.1%
<b>Business</b> --Commercial Real	93.0	91.3	-1.9%
--Commercial Personalty	53.2	55.5	4.4%
--Industrial Real	50.4	51.7	2.5%
--Industrial Personalty	32.4	32.6	0.7%
--Minerals	44.3	41.3	-6.9%
--Utilities	46.2	47.8	3.5%
<b>Mixed</b> --Vacant Lots	20.9	20.6	-1.6%
--Other Personalty	1.7	1.6	-2.4%
<b>S t a t e T o t a l*</b>	\$672.5	\$688.1	2.3%

\* Total includes uncertified values, not shown separately.

The statewide value of single-family houses was up 5.2%, while multi-family housing value grew 3.7%; commercial personalty values grew 4.4%. The value of rural land and improvements was down by 0.1%; mineral values dropped by 6.9%.

#### AVERAGE RATIO 97.9%

In 1993 property in Texas was appraised an average of 97.9% of its market value, as determined by the Property Tax Division of the Comptroller's Office. The median average was 99% (shown by county on page 3) which means that one-half of the properties in the state were appraised higher and one-half lower than 99%. The median 1993 ratio was between 95% and 105% in all but 25 of the 254 counties (see Page 3). Those 25 counties compare with 20 counties last year and 29 counties outside that range in 1991.

#### 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 15.4%. For single-family houses, 63 out of each 100 were appraised within plus or minus 10% of the average; the other 37 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 4 shows the average ratio for each category of property for the 50 largest school districts. The category "Ag Use Land" includes farm improvements as well as acreage qualifying for productivity valuation.

#### 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 1993 Preliminary Report School & Appraisal Districts' Property Value Study, by contacting the Comptroller of Public Accounts, Property Tax Division, Austin, Texas 78746-6565.

RATIO APPRAISED VALUE TO STATE-DETERMINED MARKET VALUE 1993

District	Average Single				Multi Vacant				- -Real- -				- - Personal- -			Market	Ag Use
	Ratio	Family	Family	Lots	Comml.	Indust.	O & G	Utility	Comml.	Indust.	Other	Land	Land	Land	Land		
State Average/Total	97.9%	95.6%	97.5%	93.3%	97.5%	100.0%	104.1%	103.0%	98.5%	100.0%	100.0%	98.7%	99.1%				
Houston	96.8	96	103	79	98	100	100	103	97	100	100	88	130				
Dallas	97.0	100	90	70	96	100	100	104	100	100	100	100	161				
Fort Worth	96.6	95	100	99	97	100	0	103	97	100	100	104	118				
Austin	93.4	92	99	100	102	100	0	103	100	100	100	68	103				
El Paso	85.8	82	100	87	80	100	100	101	100	100	100	85	92				
San Antonio	95.6	96	91	73	95	100	0	107	100	100	100	100	103				
Northside (Bexar)	99.8	96	102	96	108	100	0	106	104	100	100	112	84				
Ysleta	96.3	96	100	96	100	100	0	103	100	100	100	101	83				
Arlington	96.5	95	92	100	98	100	0	103	100	100	100	99	115				
Cypress Fairbanks	97.7	97	100	86	106	100	100	101	93	100	100	96	136				
Aldine	98.2	96	101	100	101	100	100	102	92	100	100	107	102				
North East	98.2	96	100	95	105	100	0	106	99	100	100	100	75				
Corpus Christi	99.1	99	109	100	94	100	100	108	100	100	100	100	115				
Fort Bend	97.1	96	100	99	109	100	100	92	100	100	100	100	128				
Garland	99.0	98	89	77	110	100	100	101	110	100	100	100	133				
Pasadena	96.6	95	99	100	99	100	100	99	90	100	100	100	130				
Brownsville	97.7	96	100	98	100	100	0	104	98	100	100	100	115				
Plano	98.1	98	96	94	99	100	0	101	102	100	100	99	110				
Richardson	95.3	97	82	100	87	100	100	124	104	100	0	100	131				
Alief	97.2	96	98	100	100	100	100	101	91	100	100	102	159				
Lubbock	96.8	97	103	100	90	100	100	103	97	100	100	100	113				
Amarillo	102.1	100	100	100	104	100	0	103	113	100	100	100	98				
Ector County	92.2	95	100	100	99	0	102	100	100	100	100	103	69				
Klein	95.4	94	100	100	95	100	100	102	100	100	100	100	102				
Spring Branch	93.5	95	94	100	86	100	0	101	90	100	100	100	1059				
Mesquite	100.5	99	83	100	112	100	0	103	106	100	100	100	171				
Conroe	95.5	93	100	100	99	100	100	101	93	100	100	95	102				
Irving	96.7	96	104	100	90	100	0	116	100	100	100	100	139				
Killeen	95.8	95	94	100	98	100	100	101	99	100	100	100	95				
Laredo	93.9	92	100	89	94	100	0	106	97	100	100	100	79				
Clear Creek	98.2	96	102	100	105	100	100	101	93	100	100	93	96				
Lewisville	100.1	99	100	99	104	100	0	100	102	100	100	100	141				
Midland	99.4	96	100	100	102	100	107	101	98	100	100	100	77				
Round Rock	96.4	95	93	100	104	100	0	103	100	100	100	100	102				
Katy	96.7	95	100	100	97	100	100	100	99	100	100	102	140				
McAllen	96.8	95	100	100	97	100	100	108	96	100	100	100	97				
Humble	94.7	93	100	100	98	100	100	101	100	100	100	100	101				
Beaumont	97.9	96	100	100	95	100	100	99	95	100	100	100	131				
Abilene	100.0	95	100	100	100	100	100	128	110	100	100	100	96				
Birdville	98.3	96	100	100	106	100	0	103	97	100	100	100	123				
Pharr San Juan Alamo	96.0	96	100	96	95	100	100	106	90	100	100	100	106				
Spring	99.5	94	94	100	105	100	100	101	94	100	100	157	100				
Hurst Eules Bedford	96.9	94	99	100	98	100	0	103	100	100	100	100	116				
Carrollton Farmers Br	101.4	98	117	98	97	100	100	102	105	100	100	100	3412				
Goose Creek	98.1	91	100	100	96	100	100	99	100	100	100	100	107				
Edinburg	100.7	96	100	100	105	100	102	102	100	100	100	100	114				
San Angelo	96.6	110	0	100	100	0	96	101	100	100	100	105	80				
Grand Prairie	94.5	100	101	100	64	100	0	102	101	100	100	100	146				
Socorro	97.1	103	100	100	100	100	100	108	100	100	100	100	87				
Tyler	98.8	93	100	100	111	100	100	102	100	100	100	100	111				

County	Median	County	Median	County	Median	County	Median
Anderson	99%	Donley	99%	Kaufman	100%	Real	100%
Andrews	97%	Duval	99%	Kendall	101%	Red River	99%
Angelina	97%	Eastland	100%	Kenedy	105%	Reeves	109%
Aransas	100%	Ector	100%	Kent	95%	Refugio	100%
Archer	99%	Edwards	103%	Kerr	97%	Roberts	94%
Armstrong	98%	Ellis	100%	Kimble	100%	Robertson	100%
Atascosa	100%	El Paso	94%	King	103%	Rockwall	99%
Austin	99%	Erath	96%	Kinney	99%	Runnels	99%
Bailey	100%	Falls	100%	Kleberg	103%	Rusk	100%
Bandera	100%	Fannin	98%	Knox	94%	Sabine	100%
Bastrop	95%	Fayette	98%	Lamar	100%	San Augustine	96%
Baylor	102%	Fisher	91%	Lamb	100%	San Jacinto	98%
Bee	100%	Floyd	95%	Lampasas	100%	San Patricio	98%
Bell	96%	Foard	97%	LaSalle	97%	San Saba	98%
Bexar	100%	Fort Bend	99%	Lavaca	100%	Schleicher	102%
Blanco	100%	Franklin	95%	Lee	97%	Scurry	101%
Borden	103%	Freestone	101%	Leon	100%	Shackelford	104%
Bosque	99%	Frio	99%	Liberty	97%	Shelby	95%
Bowie	99%	Gaines	95%	Limestone	100%	Sherman	103%
Brazoria	92%	Galveston	96%	Lipscomb	97%	Smith	98%
Brazos	99%	Garza	102%	Live Oak	97%	Somervell	102%
Brewster	98%	Gillespie	99%	Llano	96%	Starr	93%
Briscoe	98%	Glasscock	102%	Loving	104%	Stephens	100%
Brooks	105%	Goliad	102%	Lubbock	98%	Sterling	99%
Brown	100%	Gonzales	103%	Lynn	98%	Stonewall	96%
Burleson	99%	Gray	100%	Madison	96%	Sutton	106%
Burnet	99%	Grayson	99%	Marion	100%	Swisher	100%
Caldwell	96%	Gregg	102%	Martin	103%	Tarrant	100%
Calhoun	97%	Grimes	96%	Mason	95%	Taylor	100%
Callahan	99%	Guadalupe	100%	Matagorda	100%	Terrell	100%
Cameron	99%	Hale	98%	Maverick	95%	Terry	102%
Camp	100%	Hall	103%	McCulloch	100%	Throckmorton	99%
Carson	98%	Hamilton	100%	McLennan	97%	Titus	99%
Cass	100%	Hansford	102%	McMullen	93%	Tom Green	99%
Castro	97%	Hardeman	99%	Medina	100%	Travis	96%
Chambers	95%	Hardin	97%	Menard	99%	Trinity	102%
Cherokee	99%	Harris	97%	Midland	99%	Tyler	93%
Childress	79%	Harrison	100%	Milam	104%	Upshur	102%
Clay	99%	Hartley	96%	Mills	95%	Upton	102%
Cochran	102%	Haskell	99%	Mitchell	102%	Uvalde	100%
Coke	99%	Hays	97%	Montague	97%	Val Verde	99%
Coleman	98%	Hemphill	103%	Montgomery	96%	Van Zandt	100%
Collin	100%	Henderson	99%	Moore	102%	Victoria	98%
Collingsworth	96%	Hidalgo	96%	Morris	101%	Walker	101%
Colorado	99%	Hill	100%	Motley	98%	Waller	98%
Comal	98%	Hockley	99%	Nacogdoches	99%	Ward	108%
Comanche	99%	Hood	97%	Navarro	100%	Washington	94%
Concho	100%	Hopkins	101%	Newton	99%	Webb	96%
Cooke	98%	Houston	102%	Nolan	100%	Wharton	100%
Coryell	96%	Howard	99%	Nueces	100%	Wheeler	102%
Cottle	97%	Hudspeth	107%	Ochiltree	98%	Wichita	100%
Crane	106%	Hunt	98%	Oldham	94%	Wilbarger	99%
Crockett	99%	Hutchinson	104%	Orange	98%	Willacy	98%
Crosby	98%	Irion	100%	Palo Pinto	99%	Williamson	99%
Culberson	93%	Jack	104%	Panola	100%	Wilson	98%
Dallam	98%	Jackson	90%	Parker	99%	Winkler	106%
Dallas	100%	Jasper	98%	Parmer	96%	Wise	102%
Dawson	103%	Jeff Davis	98%	Pecos	99%	Wood	99%
Deaf Smith	101%	Jefferson	98%	Polk	100%	Yoakum	105%
Delta	100%	Jim Hogg	101%	Potter	100%	Young	95%
Denton	100%	Jim Wells	99%	Presidio	96%	Zapata	89%
Dewitt	101%	Johnson	99%	Rains	97%	Zavala	98%
Dickens	86%	Jones	98%	Randall	0%		
Dimmit	99%	Karnes	99%	Reagan	100%	Total	99%