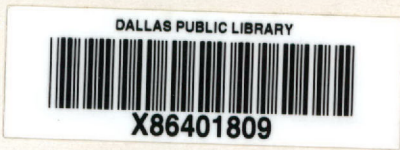


R1800.8
AP65PT
1992-93



REFERENCE

A Report by the Texas Research League

April 1994 Price \$10.00

Methodology Used to Compute Confidence Intervals

- Compute variance (Var) of \hat{R}_2 in each value stratum or category of the following property categories, if C, D1, F1, L1, M, and the randomly selected portion of G. If the Property Tax Division (PTD) used value estimates in estimating category values, then variances were computed by value stratum. If not, variances were computed by value stratum.

Recall that $R_1 = \frac{x_1}{y_1}$, $R_2 = \frac{y_2}{x_2}$, and $R_2 = 1/R_1$.

$$Var(\hat{R}_2) = \left[\left(\frac{N_2 \cdot n_2}{N_2 - n_2} \right) (R_2)^2 \right] s_2^2$$

- Let TX_{sum} and TY_{sum} equal total CAD \$ value and total PTD \$ value, respectively, of all categories shown above.

$$TX_{sum} = \sum_{i=1}^k TX_i$$

$$TY_{sum} = \sum_{i=1}^k TY_i$$

$$\hat{R}_2 = \frac{TY_{sum}}{TX_{sum}}$$

APPRaisal DISTRICT - REPORT OF PROPERTY VALUE -- 1992

CITY - REPORT OF PROPERTY VALUE -- 1992

COUNTY EDUCATION DISTRICT - REPORT OF PROPERTY VALUES -- 1992

SCHOOL DISTRICT - REPORT OF PROPERTY VALUE -- 1992

COUNTY - REPORT OF PROPERTY VALUE -- 1992

State Total 1,042 Districts

State Total 254 Counties

1. Total market value

2. Totaly exempt property

3. Total value (does not include totally exempt property. Do not deduct for partial exemptions.)

4. Total value lost to state-mandated \$3,000 exemption on Farm-to-market / Flood control. Number granted 877,737

5. Total lost to local, optional over-65 and/or disabled homestead exemptions. Number granted 873,304

6. Total value lost to local, optional percentage homestead exemptions. Number granted 1,646,253

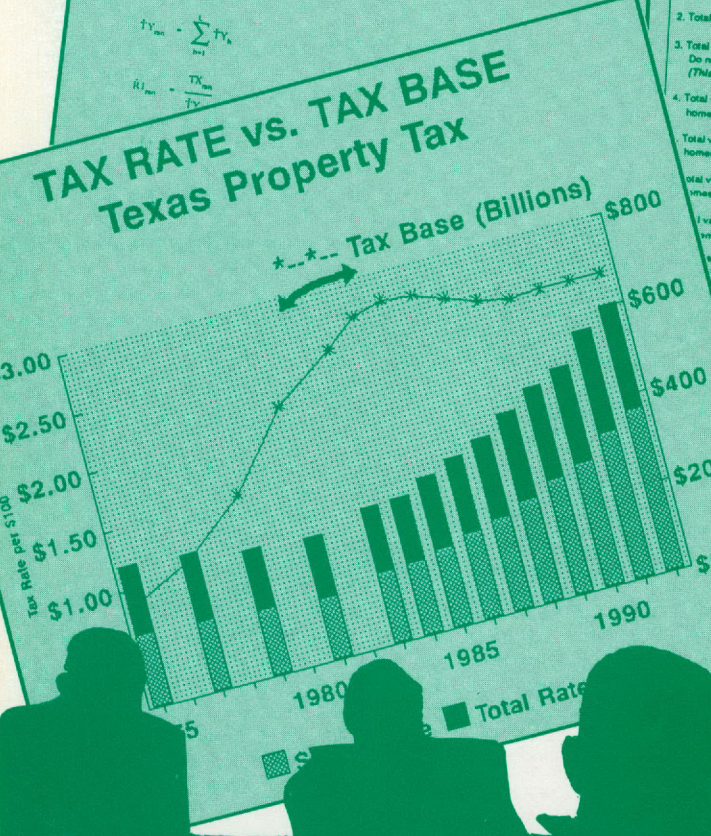
7. Total value lost to disabled and deceased veterans' exemptions. Farm-to-market / Flood control tax. Number granted 46,174

8. Total value lost to Freepport exemptions under Sec. 11.251. Property Tax Code. Number acres

9. Total productivity value loss under Tax Const. Art. 8, Sec. 1-d and Art. 8, Sec. 1-d-1.

10. Total value lost under the Property Redevelopment and Tax Abatement Act (Art. 106B, V.A.C.S.). Captured value lost under the Tax Increment Financing Act (Art. 106B, V.A.C.S.).

Total value lost to other exemptions. Describe:



R
GOVERNMENT PUBLICATIONS
A652

R1800.8
AP65PT
3

Appraisal Practices and Tax Burdens Texas Local Governments 1992-93

CGP SER 000500 Y94098968

R

353.9764

N0755980 014

A652

R1800.8AP APPRAISAL PRACTICES
65PR93 AND TAX BURDENS TEX

196 DALLAS PUBLIC LIBRARY
GOVERNMENT PUBLICATIONS

INTRODUCTION

Over the past decade, the value of taxable property in Texas has grown 18%, and local governments have raised tax levies by 144%--eight times as fast. As a result, the property tax burden has climbed to 2.258% of market value.

The purpose of this report is twofold: first, to help individual taxpayers determine if their property is taxed equitably, and second, to enable taxpayers and public officials to compare property tax levels with those imposed in other localities over the state. This report presents statistics for the 1992-93 tax year--the most recent year for which complete data are available, although taxpayers already have paid their 1993-94 tax bills.

This 13th edition of Appraisal Practices lists appraisal ratios for school districts based upon market-value studies by a state agency. Property taxes have been computed for a single-family house that would have sold for \$80,000 and for the same house after homestead exemptions.

To help community and business leaders compare the tax burden in their area with that of other jurisdictions, the local property taxes on \$80,000 of commercial or industrial equipment and inventories for each city are shown. By using that ratio, the figures can be scaled for any amount of taxable property. For municipalities that overlap two or more school districts, the tax burden has been calculated for each major overlapping district. In response to numerous requests, tax rates for all counties and for county-wide special districts are listed in Appendix E.

The generous cooperation of the staff of the Property Tax Division of the State Comptroller's Office and the help of local officials who report the information make this report possible.

Gary E. Wood
President

Government Publications
Texas State Documents

JUN 22 1994
Depository
Dallas Public Library

TABLE OF CONTENTS

	Page
+ Local Tax Burden 2.258%.....	2
+ Rates for Major Cities.....	5
+ Tax Burden Increase.....	7
+ Homestead Exemptions.....	8
+ Tax on Homesteads.....	8
+ Business Personal Property Taxes.....	10
+ Regional Comparisons.....	12
+ Texas Property Tax Levies.....	12
+ County Taxes and Rates.....	14
+ Market Value of Taxable Property.....	16
+ Tax Abatements.....	17
+ Separating Equity and Tax Burdens.....	18
+ Average Ratios Still Vary.....	18
+ Commercial and Industrial Ratios.....	19
+ Appeals of Inequitable Assessment.....	20
+ Methodology Used By Comptroller.....	20
+ Uniformity of Appraisals.....	21

APPENDICES

A. Property Tax Per \$100 of Market Value Levied in Selected Cities 1992-93.....	A- 1
B. Local Property Taxes 1992-93 on an \$80,000 House and on \$80,000 of Business Personal Property.....	B- 8
C. By Region--Property Tax Per \$100 of Market Value in Selected Cities 1992-93.....	C-16
D. By Region--Local Property Taxes 1992-93 on an \$80,000 House and on \$80,000 of Business Personal Property.....	D-23
E. County Property Tax Rates 1992-93.....	E-30
F. Percent Appraisal of Market Value by Class of Property	F-34
G. Definition of Property by Category.....	G-58

LIST OF TABLES

	<u>Page</u>
Table 1 Statewide Average Local Property Tax Rates.....	3
Table 2 Property Tax per \$100 of Market Value ("True" Tax Rate) Levied in 25 Largest Cities 1992-93.....	5
Table 3 "True" Tax Rates 25 Largest Texas Cities 1979 - 1992..	7
Table 4 Local Property Taxes 1992-93 on an \$80,000 Single- Family House.....	9
Table 5 Local Property Taxes 1992-93 on an \$80,000 Single-Family House by Type of Taxing Jurisdiction.....	10
Table 6 Property Tax 1992-93 on \$80,000 of Business Personal Property.....	11
Table 7 Property Taxes Levied by Texas Local Governments.....	13
Table 8 Property Taxes Levied by Texas Special Districts.....	14
Table 9 Property Tax Levy by Texas Counties 1981-82 to 1992-93.....	15
Table 10 Revenue Loss From Exemptions Texas Counties 1987-1993.....	16
Table 11 Market Value Taxable Property in Texas.....	17
Table 12 Distribution of Texas School Districts by Ratio of 1992 Appraised Values to Market Value by Type of Property.....	19
Table 13 Ranking of Appraisal Districts 1992.....	22

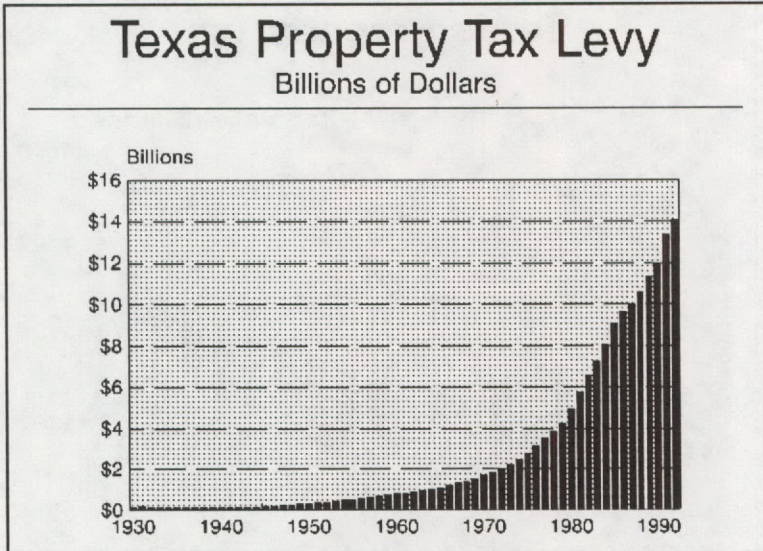
**APPRAISAL PRACTICES AND TAX BURDENS
TEXAS LOCAL GOVERNMENTS 1992-93**

In 1992-93, Texas local governments increased property taxes \$679 million, or 5.1%, to bring the total to \$14.0 billion. Over the past decade, the average property tax burden has doubled from 1.037% to 2.258% of market value. Higher taxes not only affect the real estate market, but also impact the cost of doing business for commercial endeavors and force rental increases for both businesses and individuals.

Tax burdens varied widely over the state. In Robstown taxes imposed by the city, school, county, and special districts totaled 3.28% of market value, as compared to the statewide average of 2.258%. The lowest tax was 1.57% of market value in Fairfield.

The local property tax burden also can be compared by calculating the tax that would be levied in different jurisdictions on a single-family house selling for \$80,000. If the owner qualified for various homestead exemptions, the tax ranged from \$2,371 in Robstown to \$956 in New Braunfels.

For rental property, a second home, or some other dwelling not eligible for homestead exemptions, the highest tax in 1992-93 for an \$80,000 house was in Dallas (Wilmer Hutchins ISD) with a total of \$2,678 imposed by all over l a p p i n g jurisdictions. The lowest tax bill was \$1,232 in Dalhart.



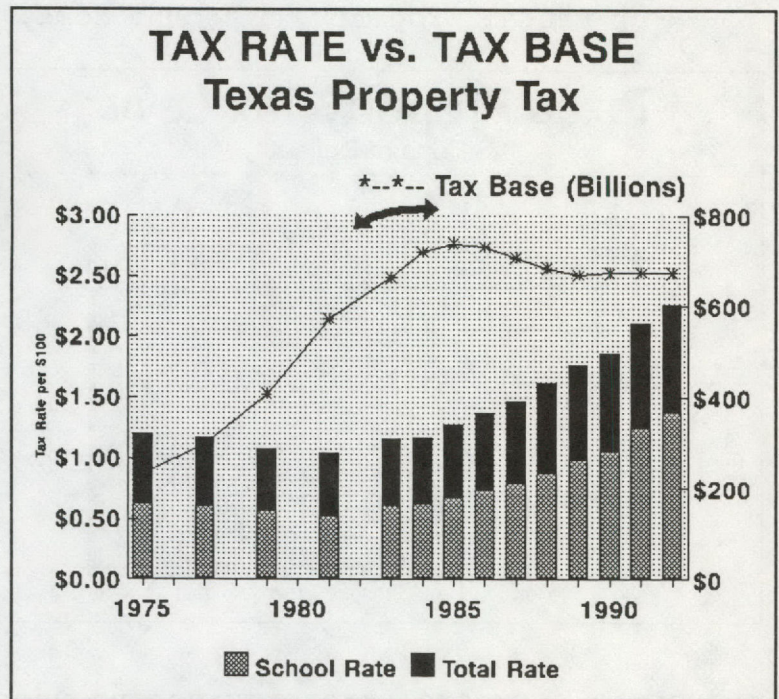
industrial personal property depend upon (1) the appraised value determined by the appraisal district and (2) the tax rates set by governing bodies of local taxing jurisdictions. To reflect both appraisal practices and tax rates, the tax bill on \$80,000 of commercial and industrial personal property has been calculated using the appraisal ratio for that type of property.

- + For industrial personal property valued at \$80,000, the tax bill ranged from \$1,231 in Fairfield to \$2,639 in Robstown.
- + For commercial personal property valued at \$80,000, the tax bill ranged from \$997 in Commerce to \$2,709 in Robstown.

The appendix tables list similar calculations of 1992-93 local property tax burdens for 322 cities, with multiple entries for major school districts (a total of 405 locations).

LOCAL TAX BURDEN 2.258%

In 1992-93, the state comptroller determined that the market value of all taxable property in Texas was \$672.5 billion¹; and local governments excluding school districts levied \$5.9 billion of property taxes. Dividing that property tax levy by the market value of taxable property gives an average tax rate of \$0.873 per \$100 of market value. The average rate for school districts was \$1.385, bringing the total for all types of local governments to \$2.258 per \$100 (or 2.258%) of market value.



¹ The figure includes the productivity value of open space agricultural land that qualified for taxation based on its productivity value rather than on its market value. The state mandates various exemptions for school taxes including a freeze for taxpayers over age 65. The market value for school districts was \$621.1 billion. Because of the different base, rates have been calculated separately for school districts and for other taxing jurisdictions to provide a more accurate total tax rate.

Table 1
Statewide Average Local Property Tax Rates

Year	Property Tax Levy (Millions)	Market Value of Property (Millions)a/	"True" Tax Rate Per \$100		
			School Districts b/	Other Governments	Total
1975-76	\$2,812	\$232,586	\$0.623	\$0.576	\$1.199
1977-78	3,505	297,573	0.603	0.568	1.171
1979-80	4,212	407,129	0.571	0.507	1.078
1981-82	5,746	571,198	0.531	0.506	1.037
1983-84	7,244	661,168	0.613	0.548	1.161
1984-85	8,108	719,820	0.622	0.548	1.170
1985-86	9,050	738,035	0.681	0.590	1.271
1986-87	9,667	730,756	0.743	0.633	1.376
1987-88	9,993	706,405	0.799	0.675	1.474
1988-89	10,584	683,403	0.881	0.733	1.614
1989-90	11,337	668,512	0.986	0.784	1.770
1990-91	11,972	672,639	1.066	0.798	1.864
1991-92	13,340	673,905	1.259	0.850	2.109
1992-93	14,027	672,492	1.385	0.873	2.258

a/ Includes ag use value of land that qualified.

b/ See annual TRL Bench Marks reports for rates and ratios by district.

As detailed in Table 1, the average "true" tax rate² dropped from \$1.199 in 1975-76 to just over a dollar in 1981-82 as rapid inflation of real estate values produced substantial additional tax revenue each year with a lower "true" tax rate.

Since 1981-82, the average property tax rate in Texas has more than doubled from \$1.037 to \$2.258 per \$100 in 1992-93. During that period, the tax base grew by 18%; local governments in Texas raised tax levies by 144% or eight times as fast.

²The term "true" tax rate is used because "effective" rate is defined by statute for the "truth-in-taxation" and the school finance laws. The "true" rate is based on state-determined market value; "effective" rates are based on locally-determined appraised values. For school finance, the effective rate is based on tax collections rather than on levies.

CALCULATION OF "TRUE RATE"

Once the value of the property has been determined by the central appraisal district and reviewed by the appraisal review board, the governing body of each local taxing jurisdiction adopts a budget and sets a tax rate. Taxpayers receive tax bills from the city, school, county, and often from one or more special districts, all based upon the value determined by the appraisal district.

The tax rate imposed by each taxing jurisdiction has been adjusted by the ratio of appraised value to market value to reflect the "true" tax rate. These overlapping "true" tax rates are totaled so that tax burdens in one city and school district can be compared more accurately with taxes in other locations. Selected cities with more than 4,000 population are listed in Appendix A, with multiple listings for each school district that serves a major portion of the city.

Using the first entry in Table 2 as an illustration, the City Council in Abilene imposed a tax rate of 61.52 cents per \$100 of taxable value in 1992-93. The study by the State Comptroller's Office determined that the weighted average appraisal by the Taylor County Appraisal District in the Abilene ISD was 98.6%. Multiplying the 61.52-cent tax rate by the 98.6% ratio gives a "true" tax rate of \$0.6069 per \$100 of market value (selling price).

Hence, a house or property that would sell for \$80,000 in Abilene, on average, would be taxed \$485.52 by the city (80,000 times .6069 divided by 100).

The Abilene Independent School District and the county education district levied a "true" tax rate of \$1.4786 per \$100 of market value. Adding that to the \$0.4511 "true" rate imposed by Taylor County, the total tax rate was \$2.5365 per \$100 of market value for property in Abilene. Hence, a property that would sell for \$80,000 was taxed \$2,029 in 1992-93 (80,000 times 2.5365 divided by 100).

The taxpayer actually received bills with rates totaling \$2.5725, but the \$80,000 property was appraised for \$78,800. The \$2.5725 rate times \$78,800 produced a tax bill of \$2,029 --the same amount as that calculated by using a "true" tax rate.

Comparisons for smaller locations not listed herein can be made using the appraisal ratio listed in Appendix F.

RATES FOR MAJOR CITIES

An overall statewide average is helpful as a broadbrush measure of general trends, but may not apply to any particular taxpayer. For those living in cities, the state average includes municipal taxes, while rural residents often pay special districts for water supply, fire control, or other services.

Table 2
Property Tax per \$100 of Market Value ("True" Tax Rate)
Levied in 25 Largest Cities 1992-93

City	Ratio	City	School	College	Hospital	County	Other	Total
Abilene	98.6%	\$0.6069	\$1.4786	0.0000	0.0000	\$0.4511	\$0.0000	\$2.5365
Amarillo	100.0%	0.2789	1.3305	0.1309	0.1904	0.4209	0.0000	2.3516
Arlington	96.5%	0.6035	1.3433	0.0424	0.2211	0.2624	0.0000	2.4727
Austin	98.3%	0.6304	1.5251	0.0467	0.0000	0.5666	0.0000	2.7688
Beaumont	98.2%	0.6086	1.3264	0.0000	0.0000	0.3170	0.2302	2.4823
Brownsville	93.7%	0.6132	1.2514	0.1014	0.0000	0.2922	0.1257	2.3839
Corpus Christi	101.6%	0.6128	1.4227	0.1715	0.2285	0.3173	0.0320	2.7849
Dallas	98.0%	0.6611	1.3612	0.0480	0.2038	0.1984	0.0060	2.4785
El Paso	97.1%	0.5896	1.2622	0.0967	0.1993	0.2527	0.0000	2.4004
Fort Worth	96.3%	0.9148	1.3625	0.0423	0.2206	0.2618	0.0000	2.8020
Garland	98.7%	0.5913	1.3757	0.0484	0.2052	0.1998	0.0060	2.4264
Grand Prairie	104.7%	0.6713	1.4957	0.0513	0.2177	0.2120	0.0064	2.6544
Houston	97.3%	0.6131	1.3468	0.0524	0.1909	0.3203	0.0731	2.5966
Irving	98.5%	0.4976	1.4731	0.0483	0.2049	0.1994	0.0060	2.4293
Laredo	97.7%	0.4983	0.8286	0.1671	0.0000	0.3245	0.0000	1.8185
Lubbock	98.6%	0.6309	1.4796	0.0000	0.1079	0.1738	0.0077	2.3998
Mesquite	94.8%	0.4624	1.4341	0.0482	0.2046	0.1991	0.0060	2.3545
Midland	99.2%	0.6736	1.3757	0.1188	0.1754	0.2256	0.0000	2.5692
Odessa	101.3%	0.5743	1.3321	0.1671	0.1226	0.3293	0.0000	2.5254
Pasadena	97.1%	0.5513	1.3892	0.0971	0.1906	0.3197	0.0730	2.6210
Plano	98.8%	0.5040	1.4361	0.0973	0.0000	0.2568	0.0000	2.2943
San Angelo	100.6%	0.8109	1.2396	0.0000	0.0000	0.2587	0.0000	2.3092
San Antonio	99.4%	0.5925	1.5048	0.1151	0.2422	0.3673	0.0096	2.8316
Waco	99.7%	0.6653	1.4165	0.0651	0.0000	0.3746	0.0000	2.5215
Wichita Falls	100.8%	0.6791	1.2489	0.0000	0.0000	0.3412	0.0000	2.2692
Minimum	93.7%	\$0.2789	\$0.8286	0.0000	0.0000	\$0.1738	0.0000	\$1.8185
Maximum	104.7%	0.9148	1.5251	0.1715	0.2422	0.5666	0.2302	2.8316

Note: If located in major school district. For tax rates in other school districts within the city, see Appendix A.

"True" tax rates for the 25 largest cities and overlapping taxing jurisdictions in 1992-93 are listed in Table 2. The total rate for all jurisdictions in these cities ranged from 1.82% in

Laredo to 2.83% in San Antonio, or 56% more than Laredo. Total "true" tax rates totaled 2.48% in Dallas and 2.60% in Houston.³

The use of "true" tax rates permits an "apples to apples" comparison of tax burdens in different locations throughout the state regardless of differences in appraisal practices. As detailed in Appendix F, the average appraisal ratio by school district varied from less than 85% in three school districts to more than 133% in two others. This means that property that would sell for \$100,000 was listed on the tax rolls at less than \$85,000 in one part of the state, but for more than \$133,000 in some other locations. Obviously, the nominal rates must be adjusted for a valid comparison of tax burdens.

As shown in the last column of Appendix A, the overlapping tax in Abilene and the Abilene ISD ranked 143rd among the 405 locations listed. There were 142 locations with "true" taxes higher than Abilene's, and 262 with lower tax burdens.

Some municipalities operate electric utility systems, transferring part of the revenue to other city functions. While this may reduce the tax rates for the city, such utility property is tax exempt. Consequently, school districts, counties, and other taxing jurisdictions have to impose a higher tax rate on other property. Hence, the total tax rates for all overlapping jurisdictions shown herein are generally comparable regardless of public vs. private ownership of electric utilities.

³ In Texas, property tax rates are quoted as an amount per \$100 of value. These rates also may be expressed as a percentage so that a rate of \$2.00 per \$100 is the same as 2% of value.

Table 3
 "True" Tax Rates 25 Largest Texas Cities 1979 - 1992

City	1979-80	1983-84	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
ABILENE	\$1.322	\$1.1992	\$1.6263	\$1.8925	\$2.0070	\$2.1109	\$2.5151	\$2.5365
AMARILLO	1.843	1.7671	2.0180	2.0763	2.1091	2.1433	2.1854	2.3516
ARLINGTON	1.313	1.1151	1.4529	1.6421	1.8594	2.0435	2.4205	2.4727
AUSTIN	1.494	1.4178	1.6601	1.8509	2.0956	2.2394	2.6295	2.7688
BEAUMONT	2.276	1.8865	1.8864	1.8005	1.8876	2.0357	2.2411	2.4823
BROWNSVILLE	1.283	1.5677	1.6925	1.7224	1.8403	2.0430	2.4131	2.3839
CORPUS CHRISTI	1.820	1.6502	1.8505	2.0875	2.1941	2.3126	2.5619	2.7849
DALLAS	1.908	1.3073	1.3981	1.6049	1.8458	2.0342	2.2454	2.4785
EL PASO	1.417	1.3772	1.5649	1.6158	1.8831	2.0191	2.2448	2.4004
FORT WORTH	1.425	1.2631	1.5017	1.8705	2.0920	2.3274	2.6274	2.8020
GARLAND	1.678	1.2986	1.5560	1.7673	1.8120	2.0777	2.2115	2.4264
GRAND PRAIRIE	1.607	1.3900	1.5535	1.8372	1.9925	2.1296	2.3513	2.6544
HOUSTON	1.565	1.5425	1.6617	1.8391	2.0166	2.1635	2.3160	2.5966
IRVING	1.690	1.2894	1.3526	1.5244	1.7431	1.8975	2.1916	2.4293
LAREDO	1.297	0.8130	1.2878	1.4520	1.4940	1.8020	1.9236	1.8185
LUBBOCK	1.673	1.4015	1.7560	2.1318	2.1134	2.1134	2.2258	2.3998
MESQUITE	1.593	1.1990	1.4350	1.5330	1.7012	1.9923	2.2987	2.3545
MIDLAND	1.379	1.1050	1.5948	1.7662	2.0333	2.1957	2.3507	2.5692
ODESSA	1.590	1.4659	1.8503	1.9863	2.1535	1.9995	2.3274	2.5254
PASADENA	1.913	1.4896	1.9992	2.1901	2.2798	2.2924	2.3020	2.6210
PLANO	1.221	1.3130	1.6293	1.6929	1.7693	1.9173	2.2149	2.2943
SAN ANGELO	1.244	1.2160	1.5890	1.5287	1.8399	2.1103	2.1818	2.3092
SAN ANTONIO	1.586	1.3795	1.4919	1.8427	2.0730	2.3423	2.6641	2.8316
WACO	1.488	1.4284	1.5606	1.6579	1.7479	1.9823	2.2819	2.5215
WICHITA FALLS	1.413	1.6267	1.6780	1.7312	1.8032	1.9327	1.9327	2.2692
Minimum	\$1.221	\$0.8130	\$1.2878	\$1.4520	\$1.4940	\$1.8020	\$1.9236	\$1.8185
Maximum	2.276	1.8865	2.0180	2.1901	2.2798	2.3423	2.6641	2.8316

TAX BURDEN INCREASE

Among 405 city-locations, tax rate increases occurred in 366 areas.⁴ In 278 locations the annual increase for 1992-93 was less than 10%, but four areas recorded "true" rate increases of more than 20%. Increases of 10 to 20% occurred in 84 cities; tax burdens were lowered in 39 areas.

Tax rates for overlapping jurisdictions per \$100 of market value are shown in Table 3 for the 25 largest Texas cities for 1979-80 through 1992-93.

⁴ See Appraisal Practices and Tax Burdens Texas Local Governments 1991-92.

HOMESTEAD EXEMPTIONS

Table 4 shows the 1992-93 local property tax on a single-family house that would sell for \$80,000 for the 25 largest cities in Texas, if located in the major school district. Taxes levied by the county and other overlapping jurisdictions are included. (See Appendix B for other cities and school-district areas.)

Using the first entry, Abilene, as an illustration, the tax on an \$80,000 single-family house was \$ 1,971.⁵ However, that total dropped to \$1,632 if the house was claimed as a homestead. The exemption reduced the tax by 17.2%. The state mandates a \$5,000 exemption in the appraised value of a homestead for school taxes and a \$3,000 exemption for the special farm-to-market/flood control tax that counties can levy. In addition, governing bodies on a local-option basis can exempt up to 20% of the value of a homestead. These exemptions for all local taxing jurisdictions in each of the 25 largest cities were deducted before the tax shown in Table 4 was calculated.

The tax would be less if the house were owned by a person age 65 or older. The exemption mandated for school taxes is \$15,000 of the assessed value for persons over age 65 or handicapped. Also, local taxing jurisdictions offer additional exemptions to senior citizens on a local-option basis, and school taxes for the elderly are frozen at the level in effect when the owner turned age 65.

TAX ON HOMESTEADS

For an \$80,000 house in Dallas, the 1992-93 local property tax averaged \$1,953 if the house were rented or leased. If occupied by the owner, the tax would have been \$1,567. (See Table 4.)

Located in Houston and in the Houston ISD, the tax on an \$80,000 house rented or leased (not a homestead) was \$2,027. For a homestead, the tax averaged \$1,593, or 21 percent less.

⁵ Taxes on a typical house are based on the ratio of appraised value to selling price for single-family houses only. The "true" rates are calculated on the average ratio for all categories of property. In Abilene the ratios were 98.6% for all types of property and 96% for single-family houses (see Appendix F).

Table 4
Local Property Taxes 1992-93 on an \$80,000 Single-Family House

<u>CITY</u>	<u>Not Homestead</u>	<u>Homestead</u>	<u>% Homestead Exemption</u>
Abilene	\$1971	\$1632	17.2%
Amarillo	1901	1690	11.1
Arlington	1923	1615	16.0
Austin	2157	1850	14.2
Beaumont	1920	1631	15.1
Brownsville	1851	1649	10.9
Corpus Christi	2232	1963	12.1
Dallas	1953	1567	19.8
El Paso	1916	1706	11.0
Fort Worth	2249	1883	16.3
Garland	1915	1664	13.1
Grand Prairie	1990	1736	12.8
Houston	2027	1593	21.4
Irving	1923	1505	21.7
Laredo	1407	1236	12.2
Lubbock	1890	1675	11.4
Mesquite	1899	1642	13.5
Midland	2011	1763	12.3
Odessa	1885	1486	21.2
Pasadena	1970	1679	14.8
Plano	1834	1540	16.0
San Angelo	1834	1406	23.3
San Antonio	2286	2050	10.3
Waco	2033	1745	14.2
Wichita Falls	1769	1707	3.5
Minimum	\$1,407	\$1,236	3.5%
Maximum	2,286	2,050	23.1

Taxes on an \$80,000 house are shown in Table 5 by type of taxing jurisdiction. Such a house qualifying for homestead exemptions was taxed by the county and special districts ranging from \$164 to \$600. Municipal taxes ranged from \$225 in Amarillo to \$587 in Fort Worth. School taxes were \$471 in Laredo and \$980 in San Antonio.

Table 5

Local Property Taxes 1992-93 on an \$80,000 Single-Family House

CITY	Not a Homestead				Single-Family Homestead			
	County*	City	School	Total	County*	City	School	Total
Abilene	\$350	\$471	\$1,150	\$1,971	\$328	\$401	\$903	\$1,632
Amarillo	600	225	1,076	1,901	600	225	865	1,690
Arlington	409	469	1,045	1,923	409	376	830	1,615
Austin	478	491	1,188	2,157	386	491	973	1,850
Beaumont	423	471	1,026	1,920	339	471	821	1,631
Brownsville	403	476	972	1,851	403	476	770	1,649
Corpus Christi	600	491	1,141	2,232	600	442	921	1,963
Dallas	359	521	1,073	1,953	328	417	822	1,567
El Paso	438	471	1,007	1,916	438	471	797	1,706
Fort Worth	421	734	1,094	2,249	421	587	875	1,883
Garland	363	467	1,085	1,915	331	467	866	1,664
Grand Prairie	365	503	1,122	1,990	334	503	899	1,736
Houston	497	479	1,051	2,027	439	383	771	1,593
Irving	363	394	1,166	1,923	331	315	859	1,505
Laredo	380	386	641	1,407	379	386	471	1,236
Lubbock	228	497	1,165	1,890	228	497	950	1,675
Mesquite	369	373	1,157	1,899	337	373	932	1,642
Midland	407	527	1,077	2,011	407	527	829	1,763
Odessa	462	429	994	1,885	413	343	730	1,486
Pasadena	511	414	1,045	1,970	463	414	802	1,679
Plano	283	403	1,148	1,834	283	322	935	1,540
San Angelo	205	644	985	1,834	164	515	727	1,406
San Antonio	593	478	1,215	2,286	592	478	980	2,050
Waco	354	536	1,143	2,033	286	536	923	1,745
Wichita Falls	266	529	974	1,769	266	529	912	1,707
Minimum	\$205	\$225	\$641	\$1,407	\$164	\$225	\$471	\$1,236
Maximum	600	734	1,215	2,286	600	587	980	2,050

* Includes special districts, such as, hospital, junior college, water, etc.

BUSINESS PERSONAL PROPERTY TAXES

In Table 6 the average tax on commercial and industrial personalty in the 25 largest cities has been calculated for \$80,000 of market value. For example, the average tax on all property in Abilene and overlapping taxing jurisdictions on \$80,000 was \$2,029. The average tax on industrial personal property (industrial machinery, equipment, and inventories) totaled \$2,057-- 1.4% more. Similar personal property for commercial firms

was taxed at an average of \$2,107, or 3.8% higher than the average for all types of property.

Table 6
Property Tax 1992-93 on \$80,000 of Business Personal Property

<u>CITY</u>	<u>Average Property</u>	<u>Business Industrial</u>	<u>Personalty Commercial</u>
Abilene	\$2029	\$2057	\$2107
Amarillo	1881	1882	1924
Arlington	1978	2049	2028
Austin	2215	2252	2282
Beaumont	1986	2023	1863
Brownsville	1907	1999	1926
Corpus Christi	2228	2194	2199
Dallas	1983	2023	2156
El Paso	1920	1979	1883
Fort Worth	2242	2328	2192
Garland	1941	1966	1820
Grand Prairie	2124	2027	2805
Houston	2077	2135	2093
Irving	1943	1972	2044
Laredo	1455	1489	1479
Lubbock	1920	1948	1861
Mesquite	1884	1914	1481
Midland	2055	2073	1958
Odessa	2020	1994	1935
Pasadena	2097	2158	2385
Plano	1835	1927	1828
San Angelo	1847	1836	1705
San Antonio	2265	2278	2199
Waco	2017	2024	1860
Wichita Falls	1815	1801	1853
Minimum	\$1455	\$1489	\$1479
Maximum	2265	2328	2805

In Grand Prairie, industrial personal property was taxed 4.6% below the average (\$2,027 vs. \$2,124), and commercial property was taxed 32% higher than average (\$2,805 vs. \$2,124).⁶

⁶ As detailed in Appendix F, in Grand Prairie the average ratio of appraisal to market value for industrial personal property in 1992 was 100%, compared to 138% for commercial personalty, and to 104.7% average for all types of property.

When recruiting new industries for their cities, community and business leaders are concerned with tax comparisons for business personal property. State and federal taxes apply regardless of the community, but local property taxes can be a significant variable in selecting an actual site. The tax on \$80,000 of business personal property is listed in Appendix B for industrial personalty (machinery, equipment, and inventories) and for commercial personal property (furniture, fixtures, and inventories).

REGIONAL COMPARISONS

"True" tax rates and tax calculations on \$80,000 of value are shown by region in Appendices C and D. The regions used are those designated for public school services and are shown on the map on appendix page C-15.

In Region 1, the Rio Grande Valley, the "true" tax rates ranged from a low of 1.82% in Laredo to a high of 2.68% in San Juan. The tax on an \$80,000 homestead ranged from \$1,236 in Laredo to a high of \$1,929 in San Juan. (See pages C-16 and D-23.)

The businessman looking for an industrial location in the Dallas-Fort Worth Metroplex (Regions 10 and 11) will find local property taxes on \$80,000 of industrial personal property ranging from a low of \$1,636 in Rockwall to a high of \$2,407 in Fort Worth in the Eagle Mt.-Saginaw ISD.

In the Houston area (Region 4) the tax on \$80,000 of industrial personal property ranged from \$1,780 in Lake Jackson to \$2,537 in Galena Park. The tabulations for the other regions also show a significant range of tax burdens in nearby locations.

TEXAS PROPERTY TAX LEVIES

Property tax levies in Texas totaled \$14 billion in 1992-93 and have more than doubled over the past decade (See Table 7). More than one-half (\$8.2 billion) was levied by 1,042 school districts, while cities accounted for \$2.3 billion. The 254 counties imposed property taxes totaling \$2.0 billion, and special districts levies were \$1.6 billion. The State of Texas abandoned the property tax as a source of revenue in 1979-80.

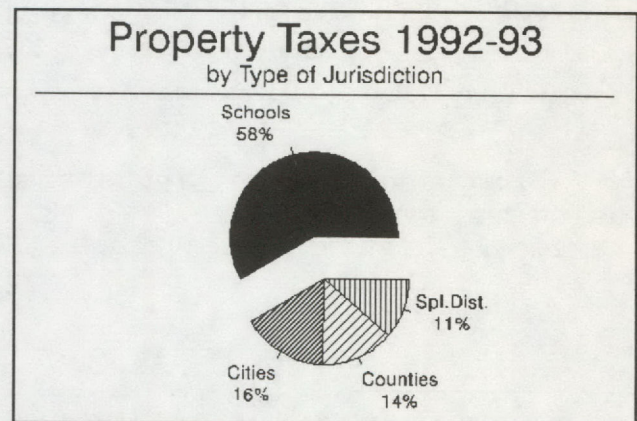


Table 7
Property Taxes Levied by Texas Local Governments
(Millions)

<u>Year</u>	<u>Total</u>	<u>State</u>	<u>Counties</u>	<u>Cities</u>	<u>School Districts</u>	<u>Special Districts</u>
1975-76	\$2,812	\$39	\$388	\$665	\$1,434	\$286
1976-77	3,158	45	439	734	1,619	321
1977-78	3,505	47	522	794	1,767	375
1978-79	3,846	53	578	856	1,939	420
1979-80	4,212	60	650	944	2,088	470
1980-81	4,948		821	1,052	2,481	595
1981-82	5,746		1,001	1,204	2,864	677
1982-83	6,543		1,161	1,359	3,282	741
1983-84	7,244		1,291	1,454	3,627	872
1984-85	8,108		1,346	1,628	4,143	991
1985-86 a	9,050		1,438	1,834	4,659	1,085
1986-87 a	9,667		1,492	1,988	5,040	1,146
1987-88 a	9,993		1,549	2,048	5,228	1,168
1988-89 a	10,584		1,603	2,163	5,582	1,236
1989-90 a	11,337		1,722	2,212	6,088	1,316
1990-91 a	11,972		1,730	2,231	6,614	1,397
1991-92 a	13,340		1,905	2,296	7,609 b	1,530
1992-93	14,027		1,995	2,305	8,164 c	1,563

a Includes bank franchise tax reimbursements.

b Includes \$4,738 million levied by county education districts.

c Includes \$5,258 million levied by county education districts.

Among the special-purpose districts, 132 hospital districts levied \$707 million in property taxes as shown in Table 8, and 49 junior colleges added another \$299 million. Tax levies for districts providing water totaled \$325 million; for districts providing navigation, port, or drainage services, \$151 million; for special districts to service road bonds, \$24.3 million; and for 135 fire control districts, \$17.7 million.

Dallas and Harris counties levy a countywide tax for school services; five counties levy a countywide tax that is distributed among school districts within the county; Duval County levies a tax for vocational education services; and South Texas ISD levies a tax in Cameron, Hidalgo, and part of Willacy counties to supplement the educational services of local school districts in those counties. A total of \$20.4 million in taxes was imposed for these school equalization services, despite the statewide use of county education districts.

Table 8
Property Taxes Levied by Texas Special Districts
(Millions)

<u>Year</u>	<u>Total</u>	<u>Hosp- ital</u>	<u>Junior College</u>	<u>Water</u>	<u>Navig. Port Drain.</u>	<u>Road</u>	<u>School Equiz'n</u>	<u>Fire</u>	<u>Other</u>
1975-76	\$285.8	\$133.3	\$60.6	\$43.9	\$34.9	\$6.4	\$3.9	n.a.	\$2.8
1980-81	594.5	282.8	96.0	114.8	78.9	8.2	8.5	n.a.	5.3
1983-84	871.9	390.6	131.9	202.0	122.7	3.8	13.1	4.2	6.7
1984-85	991.3	416.2	162.7	241.5	136.8	5.4	14.0	10.0	7.6
1985-86	1078.8	454.7	190.4	254.0	137.7	5.3	14.6	12.5	9.7
1986-87b	1139.7	472.5	212.5	258.4	148.8	6.2	15.4	13.9	12.2
1987-88b	1161.7	494.9	223.7	274.8	122.2	6.1	15.1	14.1	10.8
1988-89b	1231.5	540.2	237.1	286.9	129.0	4.7	15.9	13.0	4.7
1989-90b	1312.5	576.3	241.0	296.2	147.3	8.3	17.0	13.8	12.7
1990-91b	1393.3	623.5	255.8	304.0	156.8	7.6	17.2	14.8	13.5
1991-92b	1527.5	715.1	279.5	318.5	151.2	12.1	17.8	16.7	16.6
1992-93	1562.8	707.4	299.3	325.5	151.4	24.3	20.4	16.8	17.7

b Excludes reimbursement for bank franchise tax.

COUNTY TAXES AND RATES

County tax levies after exemptions are shown by type of property in Table 9. Single-family houses with \$693 million after homestead exemptions accounted for 32.8 percent of total county taxes in 1992-93. In 1981-82, before full implementation of property tax reform legislation, single-family houses were assessed \$168.2 million, or 16.8 percent of the total. Commercial and industrial property, with a \$433.5 million levy accounted for 21.9% of the total--more than twice the 11.1% in 1981-82. The oil, gas, and minerals share dropped from 20% in 1981-82 to nine percent.

The state determines appraisal ratios by school district, not by county. To calculate a "true" tax rate for each county, the ratio for the school district with the largest enrollment in the county used (See Appendix E).

Table 9
Property Tax Levy by Texas Counties 1981-82 to 1992-93

Type of Property	1981-82	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
Single-Family Houses	\$168.2	\$441.4	\$475.9	\$512.3	\$549.5	\$554.2	\$624.1	\$693.1
Multi-family	<u>28.8</u>	<u>70.2</u>	<u>70.2</u>	<u>66.2</u>	<u>66.9</u>	<u>64.3</u>	<u>73.4</u>	<u>78.4</u>
Total Residential	\$195.1	\$511.6	\$546.2	\$578.6	\$616.4	\$618.5	\$697.5	\$771.5
Open-space Land	\$66.8	\$94.9	\$98.9	\$107.5	\$111.8	\$102.3	\$107.7	\$99.3
Farm/Ranch Improvements	15.2	29.9	33.0	34.1	36.0	37.1	39.6	43.6
Farm/Ranch Personalty	<u>6.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Agricultural	\$88.1	\$124.8	\$131.9	\$141.6	\$147.9	\$139.4	\$147.3	\$142.9
Commercial & Industrial	\$111.1	\$336.9	\$354.0	\$363.1	\$386.6	\$376.0	\$416.5	\$433.5
Oil, Gas, Minerals	200.0	183.0	149.2	147.1	152.2	161.8	171.1	166.6
Banks a/	24.1	10.2	9.3	8.0	6.2	6.7	5.2	0.0
Utilities	75.6	100.4	109.5	116.7	126.6	130.6	142.0	156.7
Business Personal	<u>110.0</u>	<u>157.2</u>	<u>162.9</u>	<u>173.1</u>	<u>202.8</u>	<u>198.6</u>	<u>234.3</u>	<u>248.7</u>
Total Business	\$520.8	\$787.7	\$785.0	\$808.1	\$874.4	\$868.7	\$969.1	\$1,005.6
Vacant Lots	\$172.4	\$70.0	\$75.3	\$66.7	\$71.8	\$68.1	\$68.4	\$69.3
Other b/	<u>22.5</u>	<u>-1.7</u>	<u>10.8</u>	<u>8.5</u>	<u>11.1</u>	<u>35.1</u>	<u>23.0</u>	<u>5.6</u>
TOTAL	\$1,000.8	\$1,492.4	\$1,549.2	\$1,603.5	\$1,721.6	\$1,729.9	\$1,905.3	\$1,995.0

a/ Bank franchise tax reimbursed 1986-1992. Banks included in business taxes in other years.

b/ Includes reporting errors.

Among the 254 Texas counties, the true tax rate levied by counties ranged from \$0.157 per \$100 in Titus County to \$1.122 in Jim Hogg County.

In many places, countywide special districts such as hospital, college, drainage, navigation, fire, road, and water supply or conservation have been created. Some special districts fund services included in the regular budget in other counties. Taxes for special districts often are included on the county's tax statement, and the public refers to the total as the county tax rate. Including countywide special districts, the rates ranged from \$0.170 per \$100 in Somervell County to \$1.160 in Schleicher County.

The revenue loss by counties from exemptions and the alternative valuation of open-spaced land is detailed in Table 10. Alternative valuation and exemptions accounted for a revenue loss of \$442.2 million in 1992-93, an increase of 8.2% over the previous year.

Table 10
Revenue Loss From Exemptions, Texas Counties 1987-1993
(Millions of Dollars)

<u>Exemption</u>	<u>1986-87</u>	<u>1991-92</u>	<u>1992-93</u>
Ag Use Valuation	\$231.3	\$234.1	\$253.5
Over 65 Exemption	40.0	71.2	77.1
Percentage Exemption	64.3	65.1	72.9
Freeport	0	6.9	9.9
\$3000 Homestead	1.2	1.7	1.3
Veterans	0.5	0.7	0.8
Other Exemptions a/	<u>14.7</u>	<u>28.8</u>	<u>26.7</u>
Total Revenue Loss	\$352.0	\$408.6	\$442.2

a/ Includes reporting errors in some counties.

MARKET VALUE OF TAXABLE PROPERTY

After four years of decline, the market value of taxable property in Texas has remained at about the same level the past three years as shown in Table 11. From a peak of \$738 billion in 1985, values declined 9.4% to \$668.5 billion in 1989, and have changed little since. The value of minerals has declined to one-half of the 1984 level. Farm and ranch values have dropped from a peak of \$89 billion in 1979 to \$37.9 billion in 1992 as more land qualified for agricultural use valuation and as farm personal property was exempted. Residential values increased 2.5%--consisting of a 3.0% gain for single-family houses, but a 2.5% decrease for multiple-family dwellings. The value of business property (other than minerals) has returned to the peak 1986 level, but increased little during the past year.

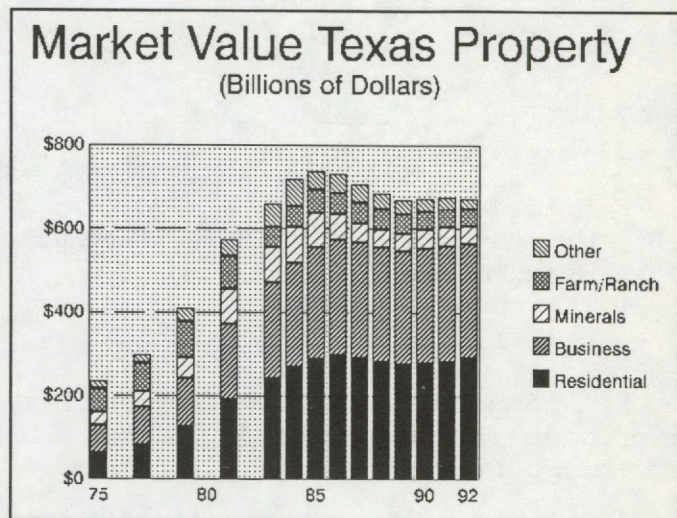


Table 11
Market Value Taxable Property in Texas
(Billions of Dollars)

<u>Jan 1</u>	<u>Residential</u>	<u>Farm/Ranch</u>	<u>Minerals</u>	<u>Other Business</u>	<u>Mixed</u>	<u>TOTAL</u>
1975	\$62.1	\$54.1	\$31.9	\$66.9	\$17.6	\$232.6
1977	81.3	66.5	39.9	89.1	20.7	297.6
1979	124.0	89.0	47.1	117.2	29.9	407.1
1981	189.9	76.3	84.1	181.7	39.2	571.2
1983	239.4	50.7	84.7	230.4	55.9	661.2
1984	267.8	51.5	85.7	249.6	65.2	719.8
1985	287.5	55.5	83.9	267.3	43.9	738.0
1986	296.4	51.3	62.2	275.4	45.5	730.8
1987	290.8	50.3	47.4	274.3	43.7	706.4
1988	282.2	49.0	45.0	271.9	35.3	683.4
1989	275.3	45.8	42.6	270.6	34.3	668.5
1990	278.3	43.1	48.4	272.0	30.8	672.6
1991	281.8	40.6	48.5	275.0	28.0	673.9
1992	288.7	37.9	44.3	275.2	26.4	672.5

TAX

ABATEMENTS

To entice new businesses and jobs to a community, property tax abatement in whole or in part for a specified period can be granted by Texas cities or counties. The agreement may provide tax abatement both for new facilities and structures and/or for expansion or modernization of existing facilities. Cities may designate reinvestment zones for such abatement. Such zones (along with tax increment zones) include residential as well as commercial property.

In 1992-93 the revenue losses, excluding special districts, from tax abatement, redevelopment, and tax increment zones totaled \$123.6 million. Tax increment zones were reported by nine counties and abatements were reported by 58 counties, for a total revenue loss of \$24.2 million. Of the 391 cities filing reports, abatements of \$7.4 million were reported.

Percentagewise, the largest abatement was in Calhoun County with a county revenue loss of \$3.2 million or 59.6 percent of net tax revenue. Next was Nolan County with the loss equal to 31.6 percent of revenue. Cass, Orange, and Brazoria counties reported exemptions of more than ten percent of net county tax revenue.

Of the 1042 school districts, 138 reported tax abatement revenue loss totaling \$92 million (including the county education districts).

SEPARATING EQUITY AND TAX BURDENS

Since 1983, the legislature has materially improved property tax administration by separating the administrative job of appraising property from the political function of setting tax rates and authorizing exemptions. To improve the quality of property appraisals and to ensure individual taxpayers more equitable treatment, the legislature created a central appraisal district in each county, and with the 1983 tax roll, prohibited the long-established practice of fractional assessing. More than 2,200 separate tax offices were replaced by 253 central appraisal districts large enough to employ professional appraisers equipped with adequate tools to better determine the value of 13 million parcels, or accounts.

The ratio of appraisals to sales is applied to all of the property of that category on the tax roll. Variations in local appraisal practices are determined not only by major types of property, but also geographically by school-district areas within the countywide central appraisal district. (See page 20 for a description of the methodology used by the state.)

AVERAGE RATIOS STILL VARY

While it is unlawful to levy taxes on an assessed value that is a fraction of the appraised value, there remains a difference between appraised and market value. Not only will there be some variation in the accuracy of appraisals, but buyers and sellers also make "good" and "bad" deals. In theory, these average out so that a trained appraiser can use a number of sales to determine the market value.

As listed in Table 12, local tax appraisal ratios were less than 90% of "true" market value in 12 school-districts in 1992. At the other extreme, tax appraisals on the average were 120% or more of market value in nine school district. Specifically, the lowest average was 67.7% in Lakeview ISD (Hall County); the highest ratio was in the Divide ISD (Kerr County). See Appendix F.

The average often masks wide variations among different parts of the county and among different types of property. In Brazoria County, for example, the average ratio ranged from 92.0% in Alvin ISD to 108.5% in Damon ISD. Single-family houses were taxed at values averaging 91% in Alvin ISD to 111% in Damon ISD. In Alvin ISD commercial real property was appraised at an average of 68% of its market value, while utility property averaged 104%. Developed land was appraised at an average of 95% of its selling price; land qualifying for ag use was valued at 154% of productivity value.

Table 12
Distribution of Texas School Districts by Ratio of 1992
Appraised Values to Market Value by Type of Property

Ratio	Average	Single	Multi	Vacant	Realty		O & G		Personal Property			Land Ratio	
	Ratio	Family	Family	Lots	Comml.	Indust.	Mineral	Utility	Comml.	Indust.	Other	Market	Ag.Use
<----- Number of Districts by Ratio----->													
Under 10%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%- 19.9%	0	0	0	0	0	0	0	0	0	0	0	0	0
20 - 29.9	0	0	0	0	0	0	0	0	0	0	0	0	2
30 - 39.9	0	0	0	0	0	0	0	0	0	1	0	0	4
40 - 49.9	0	0	0	0	0	2	0	0	0	0	0	0	0
50 - 59.9	0	0	0	0	2	3	0	0	1	0	0	0	3
60 - 69.9	1	1	0	2	3	0	0	1	6	0	0	3	14
70 - 79.9	0	3	0	4	11	7	0	4	16	0	0	7	41
80 - 89.9	11	95	0	30	61	8	1	18	51	7	0	59	95
90 - 99.9	493	566	27	101	234	16	142	233	192	20	1	292	175

100%-109.9	501	338	752	886	684	819	689	672	755	880	1011	626	179
110 - 119.9	27	26	2	11	32	0	26	86	15	0	0	41	183
120%& Over	9	7	0	3	14	0	1	28	4	3	1	11	344

Total	1042	1036	781	1037	1041	855	859	1042	1040	911	1013	1039	1040

Note: Districts without property of that type are excluded.

COMMERCIAL AND INDUSTRIAL RATIOS

Commercial personal property, which consists of furniture, fixtures and inventories, is a difficult problem both for the taxpayer and for the tax assessor. The 100% market value of inventories is readily determinable because generally they have been recently purchased and are turned over within a reasonable time. The problem is that if the taxpayer renders his inventories at 100%, he is inequitably taxed if the average appraisal of other types of property is less than 100%. Ineffective enforcement of commercial property valuations gives a competitive advantage to business firms whose property is under valued. The data indicate that ratios for personal property vary from 100% in many districts. (See Table 12 and Appendix F.)

When changing property tax administration to the Comptroller's Office, the legislature changed the burden of proof for determining the value for school-aid purposes. Formerly state-determined values were presumed to be correct; now, the local appraiser's figures are presumed valid. When sales are available, the amounts are used for state school-aid purposes. Beginning with the 1991

study, the Comptroller's staff shifted from a ratio study to a review of procedures for appraising industrial property. The review is limited to areas with significant amounts. For the 1992 study the staff reviewed industrial appraisals in 62 of the 253 central appraisal districts. In six of these, staff appraisals were required to determine a ratio.

APPEALS OF INEQUITABLE ASSESSMENT

Taxpayers who disagree with the appraised value assigned can appeal to the appraisal review board in that county. Further appeal can be taken to the district court. The district court may not grant relief from an inequitable assessment unless the value of the property varies at least 10% from the median average ratio for other taxable properties in the jurisdiction.

Appendix F lists school districts within each county and shows the average ratio of appraised to market value for 12 types of property. Two ratios are shown for land: (1) "Land Ratio Market" is the ratio of land appraisals on a market value basis to the market value for 9.4 million acres; (2) "Land Ratio Ag.Use" is the appraisal ratio on a productivity basis for 144 million acres of land that qualifies for such valuation.

METHODOLOGY USED BY COMPTROLLER

The Comptroller's Property Tax Division employs professional appraisers to work each of the 1,042 school-districts. The market value estimate is made separately for each category of property. For those categories that are readily sold (houses, lots, land, etc.), sales prices are obtained and verified with the buyer when possible. The selling price is compared with the appraised value for tax purposes; a ratio is calculated for that sample of properties and then applied to the total for that category.

If there were no sales in a class of property, the professional appraiser makes an independent appraisal of a sample of properties for comparison to the appraisal district's values. For mineral property, the Comptroller's staff independently calculates the production decline curves and the present value of future benefits for a sample of leases. For utility property, the total value of the utility company is determined using income and cost approaches; the statewide value then is allocated to individual taxing jurisdictions and compared with the locally determined value⁷. For land that qualifies, productivity value is

⁷ For a more detailed description of the methodology used, see Comptroller of Public Accounts, Texas Property Tax, School & Appraisal Districts' Property Value Study, 1992 Final Report, Austin: July 1993.

found by dividing the net income to land by a 12% capitalization rate for a sample of farm-ranch properties.⁸ The value per acre for the sample is applied to the total acreage that qualified for productivity valuation.

Preliminary findings were sent to each chief appraiser, who had 40 days within which to appeal. Final appeals before a hearings examiner were made in May. After review of written exceptions to the examiner's report, median ratios (along with measures of dispersion for the 13 categories of property) were released in June 1993 for each of the 253 appraisal districts and 1042 school districts. The ratios used in this report are based on the final determinations after the disposition of all administrative appeals.

UNIFORMITY OF APPRAISALS

The Property Tax Division computes the median ratio⁹ in each appraisal district and also determines a coefficient of dispersion. For all parcels of property sampled, the absolute difference between the appraised value and the selling price is totaled and divided by the aggregate selling price of the entire sample. A low coefficient indicates a high degree of uniformity; a high coefficient indicates a poor job by the central appraisal district of uniformly appraising property for tax purposes.

In Table 13, the statewide coefficients of dispersion by central appraisal districts are ranked from the most uniform appraisals in Medina County to the least uniform in Motley County. The legislature has provided for state performance audits of appraisal districts (1) that have low ratios or high coefficients over a two-year period, or (2) when requested by a specified number of taxpayers comprising a significant part of the tax roll.

⁸ The law sets the capitalization rate at 2 1/2 points above the Federal Land Bank's lending rate on December 31 of the prior year. The cap rate for 1993 was 11%, and for 1994, 10%.

⁹ The midpoint of the sales or appraisals used for all categories of property when arrayed by ratio.

Table 13
Ranking of Appraisal Districts 1992

County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	
Medina	99%	5.64	Eastland	101%	12.42	Erath	100%	14.95	Haskell	101%	17.75	
Gillespie	100%	7.09	Morris	101%	12.44	Van Zandt	100%	14.97	Jones	101%	17.77	
Brazos	98%	7.57	Ochiltree	98%	12.58	Fayette	100%	15.23	Terry	103%	17.81	
Victoria	98%	7.80	Dewitt	101%	12.59	Llano	95%	15.24	Bosque	99%	17.84	
Williamson	98%	7.99	Smith	99%	12.62	Wood	99%	15.24	Cottle	100%	17.84	
Aransas	100%	8.12	Galveston	96%	12.66	Rockwall	99%	15.25	Cherokee	99%	17.87	
Kendall	99%	8.48	Angelina	95%	12.67	Culberson	93%	15.37	Uvalde	100%	17.87	
Nueces	100%	8.49	Hood	100%	12.68	Shackelford	100%	15.39	King	101%	17.94	
Fort Bend	98%	8.58	Real	98%	12.69	Borden	102%	15.39	Zavala	98%	17.94	
Goliad	100%	8.65	Cooke	99%	12.69	Austin	100%	15.39	Yoakum	98%	18.64	
Reagan	100%	8.67	Chambers	93%	12.74	Refugio	102%	15.43	Brazoria	95%	18.64	
McLennan	97%	8.71	Brown	100%	12.77	Crane	104%	15.45	Newton	95%	18.68	
Bell	96%	9.06	Randall	100%	12.88	Garza	100%	15.48	Crockett	91%	18.73	
Archer	101%	9.21	Potter	100%	12.88	Camp	99%	15.49	Live Oak	96%	18.74	
Hill	102%	9.67	Sabine	100%	12.89	Hutchinson	101%	15.50	Willacy	98%	18.76	
Falls	98%	9.86	Mills	100%	12.92	Brewster	100%	15.50	Sherman	102%	18.89	
Collin	100%	9.91	Ector	97%	12.93	Glasscock	102%	15.51	Callahan	104%	19.00	
Concho	101%	9.93	Lavaca	99%	13.01	Franklin	99%	15.54	Menard	98%	19.05	
Denton	100%	10.18	Kerr	100%	13.10	El Paso	98%	15.55	Deaf Smith	99%	19.08	
Lampasas	99%	10.20	Frio	103%	13.13	Bailey	99%	15.66	Calhoun	93%	19.17	
Parker	102%	10.22	Nacogdoches	98%	13.16	Rusk	100%	15.68	Hardeman	103%	19.21	
Pecos	102%	10.26	Lamar	100%	13.17	Schleicher	98%	15.81	Shelby	98%	19.32	
Titus	100%	10.29	Robertson	100%	13.33	Wilbarger	96%	15.81	Bee	99%	19.34	
Terrell	101%	10.32	Bexar	100%	13.33	McMullen	95%	15.81	Hudspeth	100%	19.54	
Coryell	98%	10.33	Jeff Davis	98%	13.35	Karnes	99%	15.95	Knox	97%	19.55	
Clay	101%	10.43	Gaines	103%	13.36	Coleman	100%	16.00	Stonewall	103%	19.71	
Guadalupe	99%	10.49	Bastrop	100%	13.40	Wichita	101%	16.11	Leon	100%	19.77	
Bowie	100%	10.54	Travis	100%	13.43	Comal	99%	16.14	Hale	97%	19.81	
Bandera	100%	10.56	Hopkins	102%	13.44	Caldwell	104%	16.17	Matagorda	98%	20.04	
Loving	100%	10.60	Cameron	97%	13.57	Kleberg	101%	16.21	Somervell	95%	20.11	
Martin	101%	10.64	Panola	98%	13.60	Hemphill	101%	16.22	Swisher	96%	20.14	
Wise	102%	10.74	Dawson	100%	13.66	Sutton	97%	16.27	LaSalle	98%	20.33	
Comanche	101%	10.81	Anderson	100%	13.83	Armstrong	100%	16.28	Parmer	98%	20.40	
Delta	101%	10.82	Hays	99%	13.85	Grayson	98%	16.31	Oldham	96%	20.75	
McCulloch	99%	10.92	Presido	100%	13.89	Kaufman	100%	16.37	Crosby	99%	20.92	
Houston	101%	11.00	Hamilton	101%	13.92	San Saba	100%	16.41	Kent	101%	21.35	
Kimble	99%	11.03	Irion	98%	13.92	Runnels	99%	16.42	San Jacinto	99%	21.38	
Jim Wells	99%	11.06	Throckmorton	98%	13.93	Wilson	100%	16.53	Gray	102%	21.73	
Midland	98%	11.09	Maverick	99%	14.05	Mitchell	102%	16.56	Briscoe	102%	21.79	
Duval	100%	11.16	Howard	98%	14.12	Brooks	108%	16.56	Hunt	100%	21.88	
Jefferson	96%	11.21	Taylor	99%	14.22	Rains	101%	16.59	Jackson	96%	22.37	
Ellis	99%	11.22	Colorado	102%	14.26	Grimes	98%	16.73	Jasper	97%	22.58	
Gonzales	100%	11.31	Harrison	101%	14.27	Hockley	99%	16.76	Donley	100%	22.64	
Coke	98%	11.46	Henderson	100%	14.27	Sterling	100%	16.82	Hartley	96%	23.02	
Palo Pinto	100%	11.46	Foard	99%	14.33	Atascosa	103%	16.86	Lamb	102%	23.42	
Upshur	102%	11.48	Upton	98%	14.34	Carson	101%	16.89	Kinney	94%	23.53	
Lee	97%	11.50	Hidalgo	96%	14.37	Starr	97%	16.91	Jim Hogg	99%	23.58	
Freestone	101%	11.52	Gregg	100%	14.39	Harris	94%	17.01	Dallam	92%	24.04	
Limestone	99%	11.71	Ward	104%	14.44	Edwards	102%	17.03	Fannin	95%	24.37	
Navarro	100%	11.75	Burleson	98%	14.45	Val Verde	100%	17.07	San Augustine	100%	24.43	
Reeves	101%	11.91	Winkler	105%	14.55	Johnson	100%	17.10	Trinity	100%	25.07	
Castro	94%	11.92	Burnet	101%	14.55	Zapata	98%	17.18	Lynn	101%	26.12	
Dimmit	100%	11.97	Montague	99%	14.57	Lubbock	98%	17.19	Polk	100%	26.34	
Tom Green	101%	11.97	Nolan	104%	14.58	Baylor	102%	17.22	Collingsworth	93%	27.27	
Dallas	100%	12.00	Young	97%	14.60	Wheeler	99%	17.24	Floyd	95%	27.82	
Jack	102%	12.04	Hardin	94%	14.60	Walker	99%	17.36	Milam	102%	27.93	
Madison	99%	12.12	Hansford	100%	14.61	Red River	100%	17.38	Dickens	95%	28.57	
Montgomery	96%	12.15	Scurry	105%	14.65	Moore	93%	17.38	Marion	101%	33.21	
Orange	97%	12.20	Wharton	99%	14.65	Lipscomb	102%	17.43	Childress	99%	34.72	
Andrews	100%	12.25	Liberty	95%	14.66	Washington	98%	17.43	Hall	105%	35.42	
Cass	101%	12.30	Kenedy	102%	14.73	Tyler	99%	17.45	Fisher	90%	36.02	
Cochran	101%	12.34	Tarrant	99%	14.83	Stephens	100%	17.48	Motley	102%	40.54	
Webb	96%	12.34	Waller	98%	14.89	Roberts	103%	17.58				
Blanco	104%	12.37	San Patricio	100%	14.94	Mason	102%	17.66	State Average	99%	14.58	

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	Tax Burden							Total	Tax Burden Rank
			City	School	College	Hospital	County	Other			
ABILENE	ABILENE ISD	98.6%	\$.6069	\$1.4786	.0000	.0000	\$.4511	.0000	\$2.5365	143	
	WYLIE ISD	97.1%	.5976	1.4597	.0000	.0000	.4442	.0000	2.5016	167	
ADDISON	CARROLLTON FARMERS	97.5%	.5205	1.3851	.0478	.2027	.1973	.0059	2.3594	234	
	DALLAS ISD	98.0%	.5233	1.3612	.0480	.2038	.1984	.0060	2.3407	246	
ALAMO	PHARR-SAN JUAN-ALA	93.7%	.6537	1.3396	.0000	.0000	.3738	.1539	2.5209	156	
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	97.5%	.3665	1.5129	.1129	.2376	.3602	.0095	2.5995	117	
ALICE	ALICE ISD	99.8%	.3793	1.4081	.0000	.0000	.5689	.1658	2.5220	153	
ALLEN	ALLEN ISD	101.4%	.7770	1.5647	.0999	.0000	.2637	.0000	2.7053	75	
ALPINE	ALPINE ISD	99.2%	.4058	1.1374	.0000	.1598	.1743	.0000	1.8774	392	
ALVIN	ALVIN ISD	92.0%	.7753	1.3271	.1554	.0000	.2907	.0000	2.5485	139	
AMARILLO	AMARILLO ISD	100.0%	.2789	1.3305	.1309	.1904	.4209	.0000	2.3516	242	
	CANYON ISD	100.4%	.2799	1.2759	.1314	.1911	.2735	.0000	2.1519	337	
	RIVER ROAD ISD	101.2%	.2822	1.3497	.1324	.1926	.4260	.0000	2.3830	225	
ANDREWS	ANDREWS ISD	101.1%	.4863	1.2515	.0000	.0000	.3136	.0000	2.0514	365	
ANGLETON	ANGLETON ISD	99.8%	.7024	1.3975	.0000	.2182	.3156	.4034	3.0371	8	
ARANSAS PASS	ARANSAS PASS ISD	100.5%	.8740	1.4357	.0000	.0000	.5216	.1016	2.9329	15	
ARLINGTON	ARLINGTON ISD	96.5%	.6035	1.3433	.0424	.2211	.2624	.0000	2.4727	182	
	MANSFIELD ISD	97.5%	.6097	1.3742	.0428	.2234	.2652	.0000	2.5153	159	
ATHENS	ATHENS ISD	102.0%	.2482	1.4687	.0627	.0000	.4254	.1499	2.3550	237	
ATLANTA	ATLANTA ISD	103.4%	.6036	1.2248	.0000	.0000	.4294	.0000	2.2578	288	
	QUEEN CITY ISD	100.7%	.5876	1.1869	.0000	.0000	.4181	.0000	2.1925	318	
AUSTIN	AUSTIN ISD	98.3%	.6304	1.5251	.0467	.0000	.5666	.0000	2.7688	51	
	DEL VALLE ISD	100.8%	.6462	1.3316	.0000	.0000	.5809	.0000	2.5587	135	
	MANOR ISD	100.6%	.6447	1.5411	.0000	.0000	.5795	.0000	2.7654	54	
	PFLUGERVILLE ISD	101.4%	.6497	1.5389	.0000	.0000	.5840	.0000	2.7726	48	
AZLE	AZLE ISD	95.3%	.4250	1.2235	.0582	.1403	.3568	.0000	2.2038	311	
BALCH SPRINGS	DALLAS ISD	98.0%	\$.5392	\$1.3612	\$.0480	\$.2038	\$.1984	\$.0060	\$2.3566	236	
	MESQUITE ISD	98.4%	.5411	1.4341	.0482	.2046	.1991	.0060	2.4332	202	
BALLINGER	BALLINGER ISD	94.7%	.2337	1.0747	.0000	.0000	.6036	.0000	1.9121	389	
BASTROP	BASTROP ISD	101.6%	.2335	1.4185	.0000	.0000	.5453	.0000	2.1973	313	
BAY CITY	BAY CITY ISD	98.7%	.6777	1.1452	.0000	.1216	.2714	.0592	2.2751	278	
BAYTOWN	GOOSE CREEK ISD	98.6%	.7266	1.4857	.1771	.1934	.3244	.0740	2.9814	11	
BEAUMONT	BEAUMONT ISD	98.2%	.6086	1.3264	.0000	.0000	.3170	.2302	2.4823	177	
BEDFORD	HURST-EULESS-B	96.7%	.4086	1.4554	.0425	.2216	.2629	.0000	2.3910	219	
BEEVILLE	BEEVILLE ISD	97.3%	.4613	1.3228	.1426	.0000	.5098	.3116	2.7480	60	
BELLAIRE	HOUSTON ISD	97.3%	.5060	1.3468	.0524	.1909	.3203	.0731	2.4895	174	
BELLMEAD	LA VEGA ISD	97.7%	.3605	1.3543	.0638	.0000	.3673	.0000	2.1459	339	
BELTON	BELTON ISD	95.3%	.7850	1.3024	.0000	.0000	.2618	.0000	2.3492	244	
BENBROOK	FORT WORTH ISD	96.3%	.7463	1.3625	.0423	.2206	.2618	.0000	2.6335	102	
BIG LAKE	REAGAN ISD	101.3%	.3073	1.2610	.0000	.2383	.3849	.0768	2.2682	281	
BIG SPRING	BIG SPRING ISD	97.5%	.6443	1.3862	.1896	.0000	.3719	.0000	2.5920	120	
BOERNE	BOERNE ISD	99.5%	.4508	1.3174	.0000	.0000	.3314	.0000	2.0996	349	
BONHAM	BONHAM ISD	88.8%	.4883	1.1703	.0000	.0000	.3072	.0000	1.9658	378	
BORGER	BORGER ISD	99.1%	.3024	1.3324	.1953	.0961	.3371	.0000	2.2632	285	
BOWIE	BOWIE ISD	96.4%	.3336	1.1610	.0000	.0000	.3830	.0000	1.8775	391	
BRADY	BRADY ISD	100.1%	.2707	1.2166	.0000	.2050	.3781	.0000	2.0704	360	
BRECKENRIDGE	BRECKENRIDGE ISD	100.3%	.8025	1.4354	.0000	.0000	.3704	.0000	2.6083	111	
BRENHAM	BRENHAM ISD	100.0%	.3994	1.2361	.0460	.0000	.5076	.0000	2.1891	321	
BRIDGE CITY	BRIDGE CITY ISD	98.9%	.6208	1.3804	.0000	.0000	.4241	.0726	2.4980	168	
BROWNFIELD	BROWNFIELD ISD	103.0%	.5382	1.2218	.0000	.1642	.3914	.0000	2.3156	254	
BROWNSVILLE	BROWNSVILLE ISD	93.7%	.6132	1.2514	.1014	.0000	.2922	.1257	2.3839	224	
BROWNWOOD	BROWNWOOD ISD	99.3%	.6287	1.3608	.0000	.0000	.3219	.0000	2.3114	255	
BRYAN	BRYAN ISD	100.8%	.6138	1.3295	.0000	.0000	.4432	.0000	2.3866	222	
BURKBURNETT	BURKBURNETT ISD	101.0%	.5592	1.2321	.0000	.0000	.3419	.0000	2.1331	342	
BURLESON	BURLESON ISD	95.8%	.5536	1.2203	.0000	.0000	.3536	.0287	2.1562	335	
CAMERON	CAMERON ISD	103.9%	\$.6129	\$1.1859	\$.0000	\$.0000	\$.2805	\$.0000	\$2.0793	353	
CANADIAN	CANADIAN ISD	103.4%	1.0591	1.4266	.0000	.1825	.2803	.0000	2.9485	12	
CANYON	CANYON ISD	100.4%	.4117	1.2759	.0000	.1500	.2735	.0000	2.1111	347	
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	102.2%	.5926	1.3283	.0000	.0000	.7131	.0000	2.6340	101	
CARROLLTON	CARROLLTON FARMERS	97.5%	.5719	1.3851	.0478	.2027	.1973	.0059	2.4108	212	
CARTHAGE	CARTHAGE ISD	98.2%	.7105	1.4200	.1722	.0000	.4223	.0000	2.7249	69	
CASTLE HILLS	NORTH EAST ISD	98.0%	.4390	1.4953	.1135	.2387	.3619	.0095	2.6579	91	
CEDAR HILL	CEDAR HILL ISD	99.4%	.6101	1.7192	.0487	.2066	.2011	.0061	2.7918	43	
CENTER	CENTER ISD	102.4%	.8094	1.4497	.0000	.0000	.6801	.0000	2.9392	13	
CHILDRESS	CHILDRESS ISD	90.5%	.6245	.9859	.0000	.0905	.3530	.0000	2.0540	363	
CISCO	CISCO ISD	100.3%	.7123	1.2083	.2006	.1563	.3662	.0000	2.6437	97	

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
CLARKSVILLE	CLARKSVILLE ISD	99.5%	.7742	1.0843	.0000	.0000	.5592	.0000	2.4177	211
CLEBURNE	CLEBURNE ISD	101.1%	.6740	1.3666	.0000	.0000	.3733	.0303	2.4442	195
CLEVELAND	CLEVELAND ISD	96.8%	.6560	1.2707	.0000	.0000	.5254	.0000	2.4521	191
CLUTE CITY	BRAZOSPORT ISD	98.0%	.6264	1.2349	.0686	.0000	.3098	.2202	2.4599	187
COLEMAN	COLEMAN ISD	98.5%	.0914	1.4872	.0000	.0000	.4964	.0000	2.0750	358
COLLEGE STATION	COLLEGE STATION	100.1%	.4131	1.6823	.0000	.0000	.4405	.0000	2.5358	144
COLLEYVILLE	GRAPEVINE ISD	97.5%	.2828	1.3551	.0428	.2233	.2650	.0000	2.1691	330
COLORADO CITY	COLORADO ISD	98.9%	.3278	1.4412	.0000	.3225	.4216	.0000	2.5131	163
COLUMBUS	COLUMBUS ISD	99.3%	.1727	1.1782	.0000	.0695	.3773	.0000	1.7978	398
COMANCHE	COMANCHE ISD	100.8%	.5139	.9674	.0000	.1814	.4162	.0000	2.0788	355
COMMERCE	COMMERCE ISD	95.6%	.4794	1.2073	.0000	.2038	.4016	.0000	2.2921	267
CONROE	CONROE ISD	97.3%	.4330	1.5944	.0584	.1954	.4711	.0000	2.7523	59
CONVERSE	JUDSON ISD	99.3%	.5763	1.5347	.1150	.2418	.3667	.0096	2.7441	62
COPPELL	COPPELL ISD	97.6%	.6827	1.4886	.0478	.2029	.1975	.1524	2.7719	49
COPPERAS COVE	COPPERAS COVE ISD	91.8%	.6978	1.0650	.1653	.0000	.3006	.0000	2.2286	295
CORPUS CHRISTI	CORPUS CHRISTI ISD	101.6%	.6128	1.4227	.1715	.2285	.3173	.0320	2.7849	45
	CALALLEN ISD	102.1%	.6161	1.5284	.1724	.2297	.3191	.0322	2.8978	18
	FLOUR BLUFF ISD	100.6%	.6069	1.4050	.1699	.2263	.3143	.0317	2.7541	58
	PORT ARANSAS ISD	98.3%	.5930	1.2572	.1660	.2211	.3071	.0310	2.5754	128
	TULOSO-MIDWAY ISD	100.5%	.6065	1.4745	.1698	.2261	.3141	.0317	2.8227	34
	WEST OSO ISD	102.9%	.6211	1.6129	.1738	.2316	.3216	.0324	2.9935	9
CORSICANA	CORSICANA ISD	100.7%	.4836	1.4858	.1209	.0000	.2896	.0000	2.3798	227
COTULLA	COTULLA ISD	93.2%	.5308	.9324	.0000	.0000	.6559	.0000	2.1191	345
CRANE	CRANE ISD	103.5%	.7570	1.3852	.0000	.0000	.4166	.1218	2.6806	83
CROCKETT	CROCKETT ISD	98.1%	.4025	1.0991	.0000	.0910	.2585	.0000	1.8511	394
CROWLEY	CROWLEY ISD	97.9%	.6432	1.4543	.0430	.2244	.2663	.0000	2.6312	104
CRYSTAL CITY	CRYSTAL CITY ISD	98.6%	.8933	1.3307	.0390	.0000	.5804	.0000	2.8434	28
CUERO	CUERO ISD	100.3%	.2888	1.3305	.0000	.0921	.4837	.0000	2.1952	317
DALHART	DALHART ISD	85.5%	\$.4643	\$.9368	\$.0000	\$.2136	\$.3451	\$.0000	\$.1.9599	381
DALLAS	DALLAS ISD	98.0%	.6611	1.3612	.0480	.2038	.1984	.0060	2.4785	178
	DUNCANVILLE ISD	101.2%	.6825	1.5763	.0496	.2104	.2048	.0062	2.7298	66
	GRAND PRAIRIE ISD	104.7%	.7064	1.4957	.0513	.2177	.2120	.0064	2.6895	79
	RICHARDSON ISD	99.2%	.6693	1.4981	.0486	.2063	.2009	.0061	2.6293	106
	IRVING ISD	98.5%	.6646	1.4731	.0483	.2049	.1994	.0060	2.5962	119
	WILMER-HUTCHINS	106.2%	.7159	1.9163	.0520	.2207	.2149	.0065	3.1262	4
DAYTON	DAYTON ISD	96.6%	.6480	1.1964	.0000	.0000	.5242	.0000	2.3686	231
DE SOTO	DE SOTO ISD	98.9%	.6234	1.5966	.0485	.2057	.2003	.0060	2.6804	84
DECATUR	DECATUR ISD	101.9%	.3871	1.4670	.0000	.0000	.4381	.0408	2.3330	248
DEER PARK	DEER PARK ISD	98.7%	.6709	1.3437	.0987	.1936	.3247	.0741	2.7055	74
DEL RIO	SAN FELIPE-DEL RIO	97.0%	.4092	1.1641	.0000	.2185	.4988	.0000	2.2906	268
DENISON	DENISON ISD	98.0%	.7840	1.4147	.0896	.0000	.3671	.0000	2.6554	92
DENTON	DENTON ISD	100.9%	.7244	1.4831	.0000	.0000	.2950	.0000	2.5026	166
DENVER CITY	DENVER CITY ISD	99.2%	.7932	1.2404	.0000	.0000	.2975	.0008	2.3319	250
DEVINE	DEVINE ISD	99.4%	.5681	1.2428	.0000	.0000	.4523	.0174	2.2805	275
DIBOLL	DIBOLL ISD	97.3%	.3190	1.2744	.0808	.0000	.2023	.0000	1.8766	393
DICKINSON	DICKINSON ISD	96.7%	.3052	1.6640	.1605	.0000	.4497	.0000	2.5794	125
DIMMITT	DIMMITT ISD	107.3%	.2499	1.2315	.0000	.3756	.3617	.0084	2.2271	297
DONNA	DONNA ISD	96.9%	.6977	1.2113	.0000	.0000	.3866	.1591	2.4547	190
DUMAS	DUMAS ISD	101.6%	.2539	1.2795	.0000	.0334	.2638	.1471	1.9777	375
DUNCANVILLE	DUNCANVILLE ISD	101.2%	.8461	1.5763	.0496	.2104	.2048	.0062	2.8934	19
EAGLE LAKE	RICE CONSOLIDATED	102.0%	\$.4637	\$.1.3954	\$.0000	\$.0000	\$.3876	\$.0000	\$.2.2467	292
EAGLE PASS	EAGLE PASS ISD	99.3%	.2222	.9927	.0000	.2194	.1995	.0000	1.6338	402
EASTLAND	EASTLAND ISD	100.1%	.5826	1.0954	.0000	.0000	.3654	.0000	2.0434	366
EDINBURG	EDINBURG ISD	100.2%	.6612	1.2661	.0000	.0000	.3996	.1645	2.4914	172
EDNA	EDNA ISD	88.4%	.4084	1.2464	.0000	.1809	.5894	.1807	2.6058	114
EL CAMPO	EL CAMPO ISD	100.7%	.4569	1.1074	.1550	.0000	.5034	.0302	2.2529	290
EL PASO	EL PASO ISD	97.1%	.5896	1.2622	.0967	.1993	.2527	.0000	2.4004	216
	CANUTILLO ISD	99.1%	.6019	1.4169	.0987	.2034	.2580	.0000	2.5788	126
	SOCORRO ISD	98.0%	.5952	1.4560	.0976	.2012	.2551	.0000	2.6052	115
	YSLETA ISD	97.7%	.5932	1.3657	.0973	.2005	.2543	.0000	2.5110	164
ELGIN	ELGIN ISD	103.0%	.8024	1.4628	.0000	.0000	.5529	.0000	2.8180	35
ELSA	EDCOUCH ELSA ISD	95.7%	.7463	1.1934	.0000	.0000	.3817	.1571	2.4784	179
ENNIS	ENNIS ISD	97.7%	.6050	1.2738	.0000	.0000	.2964	.0000	2.1752	328
EULESS	GRAPEVINE ISD	97.5%	.5835	1.3551	.0428	.2233	.2650	.0000	2.4698	183
	HURST-EULESS-B	96.7%	.5789	1.4554	.0425	.2216	.2629	.0000	2.5612	134
EVERMAN	EVERMAN ISD	96.7%	.7897	1.4170	.0425	.2216	.2630	.0000	2.7338	63

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
FAIRFIELD	FAIRFIELD ISD	102.1%	\$.1551	\$1.1141	\$.0000	\$.0841	\$.2180	\$.0000	\$1.5714	405
FALFURRIAS	BROOKS ISD	104.5%	.1671	1.3685	.0000	.0000	1.0966	.0000	2.6323	103
FARMERS BRANCH	CARROLLTON FARMERS	97.5%	.4290	1.3851	.0478	.2027	.1973	.0059	2.2679	282
	DALLAS ISD	98.0%	.4313	1.3612	.0480	.2038	.1984	.0060	2.2487	291
FLOWER MOUND	LEWISVILLE ISD	99.7%	.5027	1.3291	.0000	.0000	.2916	.0000	2.1234	344
FOREST HILL	FORT WORTH ISD	96.3%	.8877	1.3625	.0423	.2206	.2618	.0000	2.7749	47
	EVERMAN ISD	96.7%	.8917	1.4170	.0425	.2216	.2630	.0000	2.8358	30
FORNEY CITY	FORNEY ISD	108.2%	.7446	1.5120	.0000	.0000	.4341	.0000	2.6907	78
FORT STOCKTON	FT STOCKTON ISD	105.6%	.5280	1.4453	.0000	.0000	.2895	.0000	2.2628	286
FORT WORTH	FORT WORTH ISD	96.3%	.9148	1.3625	.0423	.2206	.2618	.0000	2.8020	41
	CASTLEBERRY ISD	98.8%	.9390	1.3096	.0434	.2264	.2687	.0000	2.7871	44
	BURLESON ISD	95.8%	.9103	1.2203	.0421	.2195	.2605	.0000	2.6527	94
	EAGLE MT-SAGINAW	94.1%	.8937	1.4236	.0413	.2155	.2558	.0000	2.8299	33
	EVERMAN ISD	96.7%	.9189	1.4170	.0425	.2216	.2630	.0000	2.8630	26
	HURST-EULESS-B	96.7%	.9187	1.4554	.0425	.2216	.2629	.0000	2.9011	17
	LAKE WORTH ISD	97.6%	.9272	1.2952	.0428	.2236	.2653	.0000	2.7541	57
	WHITE SETTLEMENT	97.8%	.9295	1.4158	.0430	.2242	.2660	.0000	2.8784	23
FREDERICKSBURG	FREDERICKSBURG ISD	102.2%	.2554	1.4889	.0000	.0000	.2745	.0144	2.0332	367
FREEPORT	BRAZOSPORT ISD	98.0%	.7959	1.2349	.0686	.0000	.3098	.2202	2.6294	105
FRIENDSWOOD	FRIENDSWOOD ISD	96.2%	.6375	1.6538	.0000	.0000	.4471	.1394	2.8778	24
FRISCO	FRISCO ISD	99.3%	.4467	1.5510	.0978	.0000	.2581	.0000	2.3535	240
GAINESVILLE	GAINESVILLE ISD	100.1%	\$.6448	\$1.3668	\$.1292	\$.1264	\$.3805	\$.0000	\$2.6476	96
	LINDSAY ISD	97.6%	.6285	.9710	.1259	.1232	.3708	.0000	2.2194	302
GALENA PARK	GALENA PARK ISD	97.7%	1.0293	1.3843	.0977	.1917	.3215	.0734	3.0979	6
GALVESTON	GALVESTON ISD	94.5%	.5297	1.4432	.1677	.0000	.4394	.0275	2.6076	112
GARLAND	GARLAND ISD	98.7%	.5913	1.3757	.0484	.2052	.1998	.0060	2.4264	207
	RICHARDSON ISD	99.2%	.5944	1.4981	.0486	.2063	.2009	.0061	2.5544	138
GATESVILLE	GATESVILLE ISD	100.8%	.3209	1.2699	.0000	.0000	.3299	.0000	1.9206	388
GEORGETOWN	GEORGETOWN ISD	97.1%	.3786	1.4949	.0000	.0000	.3559	.0000	2.2293	294
GIDDINGS	GIDDINGS ISD	96.8%	.4162	1.2970	.0000	.0968	.3968	.0000	2.2069	309
GILMER	GILMER ISD	104.2%	.5315	1.2923	.0000	.0000	.5617	.0000	2.3855	223
GLADEWATER	GLADEWATER ISD	100.1%	.7463	1.4811	.1292	.0000	.2450	.0000	2.6016	116
GLEN HEIGTS	DE SOTO ISD	98.9%	.6728	1.5966	.0485	.2057	.2003	.0060	2.7299	65
GONZALES	GONZALES ISD	99.1%	.2880	1.1688	.0000	.1696	.3104	.0721	2.0089	373
GRAHAM	GRAHAM ISD	96.6%	.7360	1.1959	.0000	.0000	.4442	.0000	2.3761	229
GRAND PRAIRIE	GRAND PRAIRIE ISD	104.7%	.6713	1.4957	.0513	.2177	.2120	.0064	2.6544	93
	ARLINGTON ISD	96.5%	.6187	1.3433	.0424	.2211	.2624	.0000	2.4879	175
GRANDBURY	GRANBURY ISD	96.2%	.3924	1.1543	.0000	.1900	.2627	.0128	2.0121	372
GRAPEVINE	GRAPEVINE ISD	97.5%	.4143	1.3551	.0428	.2233	.2650	.0000	2.3006	261
GREENVILLE	GREENVILLE ISD	98.0%	.7135	1.3432	.0000	.2089	.4117	.0000	2.6773	86
GROVES	PORT ARTHUR ISD	98.9%	.7140	1.4194	.0000	.0000	.3194	.2116	2.6643	89
	PORT NECHES ISD	98.3%	.7098	1.3521	.0000	.0000	.3175	.2104	2.5898	122
HALTOM CITY	BIRDVILLE ISD	96.4%	\$.4553	\$1.4668	\$.0423	\$.2208	\$.2620	\$.0000	\$2.4472	194
HARKER HEIGHTS	KILLEEN ISD	95.6%	.6690	1.1074	.1721	.0000	.2627	.0000	2.2112	306
HARLINGEN	HARLINGEN ISD	95.4%	.4286	1.2003	.0000	.0000	.2975	.0358	1.9622	379
	RIO HONDO ISD	98.7%	.4436	1.2888	.0000	.0000	.3079	.0370	2.0773	356
	SAN BENITO ISD	98.5%	.4428	1.2667	.0000	.0000	.3073	.0369	2.0538	364
HEARNE	HEARNE ISD	100.9%	.6010	1.1909	.0000	.0000	.2902	.0000	2.0821	352
HENDERSON	HENDERSON ISD	98.4%	.4898	1.3282	.0000	.0000	.3223	.0295	2.1697	329
HEREFORD	HEREFORD ISD	103.5%	.4345	1.2819	.0000	.2276	.4934	.0000	2.4375	200
HEWITT	MIDWAY ISD	98.0%	.3399	1.4501	.0640	.0000	.3683	.0000	2.2223	300
HIGHLAND PARK	HIGHLAND PARK ISD	93.6%	.2646	1.3325	.0458	.1945	.1894	.0057	2.0326	368
HIGHLAND VILLAGE	LEWISVILLE ISD	99.7%	.5623	1.3291	.0000	.0000	.2916	.0000	2.1830	323
HILLSBORO	HILLSBORO ISD	99.2%	.5623	1.1222	.0764	.0000	.4002	.0298	2.1909	319
HITCHCOCK	HITCHCOCK ISD	92.2%	.5531	1.5764	.1530	.0000	.4287	.0000	2.7111	73
HONDO	HONDO ISD	100.4%	.3850	1.2548	.0000	.0000	.4566	.0176	2.1139	346
HOUSTON	HOUSTON ISD	97.3%	.6131	1.3468	.0524	.1909	.3203	.0731	2.5966	118
	ALDINE ISD	95.3%	.6001	1.3773	.0572	.1869	.3135	.0715	2.6065	113
	ALIEF ISD	98.6%	.6211	1.7740	.0000	.1934	.3244	.0740	2.9869	10
	NORTH FOREST ISD	100.8%	.6347	1.6947	.0000	.1977	.3316	.0757	2.9343	14
	PASADENA ISD	97.1%	.6120	1.3892	.0971	.1906	.3197	.0730	2.6817	80
	SPRING BRANCH ISD	94.0%	.5924	1.5629	.0000	.1845	.3095	.0706	2.7199	70
HUMBLE	HUMBLE ISD	95.5%	.2120	1.6543	.0573	.1874	.3143	.0717	2.4971	169
HUNTSVILLE	HUNTSVILLE ISD	103.0%	.3958	1.4519	.0000	.1673	.5097	.0000	2.5248	151
HURST	HURST-EULESS-B	96.7%	.5860	1.4554	.0425	.2216	.2629	.0000	2.5684	131

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
	BIRDVILLE ISD	96.4%	.5840	1.4668	.0423	.2208	.2620	.0000	2.5759	127
INGLESIDE	INGLESIDE ISD	100.3%	\$.6918	\$1.2423	\$.0000	\$.0000	\$.5206	\$.1014	\$2.5562	137
IOWA PARK	IOWA PARK ISD	101.1%	.8090	1.1294	.0000	.0000	.3423	.0000	2.2807	274
IRVING	IRVING ISD	98.5%	.4976	1.4731	.0483	.2049	.1994	.0060	2.4293	205
	CARROLLTON FARMERS	97.5%	.4924	1.3851	.0478	.2027	.1973	.0059	2.3313	251
	COPPELL ISD	97.6%	.4929	1.4886	.0478	.2029	.1975	.0060	2.4357	201
JACINTO CITY	GALENA PARK ISD	97.7%	\$.8490	\$1.3843	\$.0977	\$.1917	\$.3215	\$.0734	\$2.9175	16
JACKSONVILLE	JACKSONVILLE ISD	99.0%	.5392	1.2915	.0000	.0000	.4533	.0000	2.2839	272
JASPER	JASPER ISD	98.8%	.1753	1.4521	.0000	.0741	.3717	.0000	2.0733	359
JERSEY VILLAGE	CYPRESS-FAIRBANKS	95.1%	.6940	1.5972	.0000	.1865	.3129	.0714	2.8621	27
KATY	KATY ISD	97.4%	\$.6032	\$1.6481	\$.0000	\$.1911	\$.3206	\$.0732	\$2.8362	29
KAUFMAN	KAUFMAN ISD	103.6%	.6273	1.3321	.0637	.0000	.4156	.0000	2.4387	198
KELLER	KELLER ISD	93.8%	.5064	1.3603	.0412	.2149	.2551	.0000	2.3778	228
KENEDY	KENEDY ISD	96.6%	.2068	1.3108	.0000	.1810	.6640	.0188	2.3813	226
KENNEDALE	KENNEDALE ISD	97.5%	.4509	1.4574	.0428	.2233	.2650	.0000	2.4395	196
KERMIT	KERMIT ISD	102.5%	.6567	1.5375	.0000	.0000	.6970	.0000	2.8912	20
KERRVILLE	KERRVILLE ISD	97.3%	.5400	1.2991	.0000	.0000	.2972	.0200	2.1564	334
KILGORE	KILGORE ISD	99.1%	.6346	1.1596	.1279	.0000	.2425	.0000	2.1645	331
KILLEEN	KILLEEN ISD	95.6%	.5854	1.1074	.1721	.0000	.2627	.0000	2.1276	343
KINGSVILLE	KINGSVILLE ISD	98.1%	.6786	1.2492	.0000	.0000	.5295	.1275	2.5848	124
	RICARDO ISD	98.3%	.6796	1.3264	.0000	.0000	.5303	.1277	2.6640	90
KIRBY	JUDSON ISD	99.3%	.6441	1.4347	.1150	.2418	.3667	.0096	2.8119	38
LA FERIA	LA FERIA ISD	96.7%	\$.6380	\$1.2283	\$.0000	\$.0000	\$.3015	\$.0363	\$2.2042	310
LA GRANGE	LA GRANGE ISD	99.6%	.2506	1.1079	.0000	.0000	.2292	.0000	1.5877	404
LA MARQUE	LA MARQUE ISD	95.6%	.4781	1.6001	.1587	.0000	.4447	.0000	2.6815	81
	HITCHCOCK ISD	92.2%	.4609	1.5764	.1530	.0000	.4287	.0000	2.6189	110
LAKE JACKSON	BRAZOSPORT ISD	98.0%	.3480	1.2349	.0686	.0000	.3098	.2202	2.1815	324
LAMESA	LAMESA ISD	99.9%	.6883	1.1797	.0000	.0000	.3796	.0190	2.2665	284
LAMPASAS	LAMPASAS ISD	99.5%	.1898	1.1846	.0000	.0000	.3353	.0000	1.7098	401
LANCASTER	LANCASTER ISD	101.9%	.6843	1.6529	.0499	.2118	.2062	.0062	2.8113	39
	WILMER-HUTCHINS	106.2%	.7130	1.9163	.0520	.2207	.2149	.0065	3.1233	5
LA PORTE	LA PORTE ISD	97.7%	.6937	1.5046	.0977	.1917	.3215	.0734	2.8826	22
LAREDO	LAREDO ISD	97.7%	.4983	.8286	.1671	.0000	.3245	.0000	1.8185	396
	UNITED ISD	98.0%	.4997	1.3594	.1676	.0000	.3254	.0000	2.3522	241
LEAGUE CITY	CLEAR CREEK ISD	97.1%	.7723	1.3849	.1612	.0000	.4517	.0000	2.7701	50
LEON VALLEY	NORTHSIDE ISD	99.0%	.4592	1.4794	.1146	.2412	.3657	.0096	2.6698	87
LEVELLAND	LEVELLAND ISD	102.2%	.6352	1.2645	.1809	.0000	.1931	.0108	2.2846	270
LEWISVILLE	LEWISVILLE ISD	99.7%	.5593	1.3291	.0000	.0000	.2916	.0000	2.1800	326
LIBERTY	LIBERTY ISD	96.0%	.4603	1.3758	.0000	.0000	.5208	.1017	2.4586	189
LITTLEFIELD	LITTLEFIELD ISD	98.1%	.4905	1.2246	.0000	.0000	.1792	.0077	1.9020	390
LIVE OAK	JUDSON ISD	99.3%	.5101	1.4347	.1150	.2418	.3667	.0096	2.6779	85
LIVINGSTON	LIVINGSTON ISD	101.1%	.0000	1.4071	.0000	.0000	.5442	.0000	1.9513	383
LOCKHART	LOCKHART ISD	103.9%	.4980	1.4282	.0000	.0000	.5890	.0000	2.5151	160
LONGVIEW	LONGVIEW ISD	100.6%	.5364	1.2870	.0000	.0000	.2460	.0000	2.0695	361
	HALLSVILLE ISD	100.2%	.5344	1.3732	.0000	.0000	.2451	.0000	2.1527	336
	PINE TREE ISD	99.6%	.5312	1.3144	.0000	.0000	.2437	.0000	2.0893	351
	SPRING HILL ISD	100.4%	.5355	1.3952	.0000	.0000	.2456	.0000	2.1763	327
LUBBOCK	LUBBOCK ISD	98.6%	.6309	1.4796	.0000	.1079	.1738	.0077	2.3998	217
	LUBBOCK-COOPER ISD	100.1%	.6407	1.4194	.0000	.1096	.1765	.0078	2.3541	239
	FRENSHIP ISD	97.7%	.6250	1.2695	.0000	.1069	.1722	.0076	2.1813	325
	NEW DEAL ISD	100.8%	.6449	1.2564	.0000	.1103	.1776	.0079	2.1971	314
LUFKIN	LUFKIN ISD	96.2%	.4186	1.2547	.0798	.0000	.1999	.0000	1.9530	382
	HUDSON ISD	93.3%	.4062	1.2736	.0775	.0000	.1940	.0000	1.9512	384
LULING	LULING ISD	103.0%	.4137	1.0293	.0000	.0000	.5838	.0000	2.0268	370
LUMBERTON	LUMBERTON ISD	89.2%	.0000	1.2626	.0000	.0000	.5176	.0385	1.8187	395
MANSFIELD	MANSFIELD ISD	97.5%	\$.7329	\$1.3742	\$.0428	\$.2234	\$.2652	\$.0000	\$2.6385	100
MARBLE FALLS	MARBLE FALLS ISD	101.1%	.3774	1.5666	.0000	.0000	.3604	.0000	2.3044	259
MARLIN	MARLIN ISD	101.3%	.5156	1.1964	.0000	.0000	.5656	.0000	2.2776	277
MARSHALL	MARSHALL ISD	108.4%	.5530	1.2631	.0000	.0000	.2874	.0000	2.1035	348
MATHIS	MATHIS ISD	100.3%	.8273	1.2168	.0000	.0000	.5204	.1014	2.6659	88
MCALLEN	MCALLEN ISD	94.7%	.4070	1.2558	.0000	.0000	.3776	.1554	2.1959	316
	SHARYLAND ISD	93.4%	.4016	1.2794	.0000	.0000	.3725	.1533	2.2069	308
MCGREGOR	MCGREGOR ISD	98.2%	.5082	1.2864	.0641	.0000	.3692	.0000	2.2279	296

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	Tax Burden							Total	Tax Burden Rank
			City	School	College	Hospital	County	Other			
MCKINNEY	MCKINNEY ISD	101.2%	.6589	1.6009	.0997	.0000	.2631	.0000	2.6225	108	
MEADOWS	FORT BEND ISD	98.1%	.3595	1.5003	.0000	.0000	.5993	.6174	3.0765	7	
MERCEDES	MERCEDES ISD	97.5%	.7742	1.1988	.0000	.0000	.3889	.1601	2.5220	154	
	WESLACO ISD	94.2%	.7477	1.2806	.0000	.0000	.3756	.1546	2.5585	136	
MESQUITE	MESQUITE ISD	98.4%	.4624	1.4341	.0482	.2046	.1991	.0060	2.3545	238	
MEXIA	MEXIA ISD	97.5%	.4486	1.2365	.0000	.0000	.3907	.0000	2.0758	357	
MIDLOTHIAN	MIDLOTHIAN ISD	99.6%	.0782	1.5661	.0000	.0000	.3022	.2640	2.2105	307	
MIDLAND	MIDLAND ISD	99.2%	.6736	1.3757	.1188	.1754	.2256	.0000	2.5692	130	
MINEOLA	MINEOLA ISD	98.8%	.5478	1.2881	.0000	.0000	.3545	.0000	2.1904	320	
MINERAL WELLS	MINERAL WELLS ISD	100.2%	.6799	1.4245	.0000	.1285	.3980	.1353	2.7663	53	
MISSION	MISSION ISD	95.5%	.6208	1.3180	.0000	.0000	.3810	.1759	2.4958	171	
	SHARYLAND ISD	93.4%	.6070	1.2794	.0000	.0000	.3725	.1720	2.4310	204	
MISSOURI CITY	FORT BEND ISD	98.1%	.5265	1.5003	.0000	.0000	.5993	.0000	2.6261	107	
MONAHANS	MONAHANS-WICKETT-P	104.1%	.4725	1.4470	.0000	.0000	.5018	.0000	2.4213	209	
MOUNT PLEASANT	MOUNT PLEASANT ISD	98.9%	.3384	1.1573	.0989	.1738	.1572	.0000	1.9256	387	
MULESHOE CITY	MULESHOE ISD	105.9%	.6910	1.2270	.0000	.0000	.4144	.0000	2.3324	249	
NACOGDOCHES	NACOGDOCHES ISD	91.5%	\$.6108	\$1.3496	\$.0000	\$.0680	\$.2744	\$.0000	\$2.3027	260	
NASSAU BAY	CLEAR CREEK ISD	97.1%	.3676	1.3849	.0000	.1906	.3197	.0730	2.3357	247	
NAVASOTA	NAVASOTA ISD	98.0%	.6800	1.2248	.0000	.0000	.4213	.0000	2.3262	253	
NEDERLAND	NEDERLAND ISD	96.2%	.6735	1.3811	.0000	.0000	.3108	.1535	2.5189	158	
NEW BOSTON	NEW BOSTON ISD	98.2%	.1746	1.3262	.0000	.0000	.2961	.0000	1.7969	399	
NEW BRAUNFELS	NEW BRAUNFELS ISD	97.6%	.4001	.9074	.0000	.0000	.3003	.0000	1.6078	403	
	COMAL ISD	98.2%	.4025	1.5511	.0000	.0000	.3021	.0000	2.2558	289	
NO RICHLAND HILL	BIRDVILLE ISD	96.4%	.5045	1.4668	.0423	.2208	.2620	.0000	2.4964	170	
ODESSA	ECTOR COUNTY ISD	101.3%	\$.5743	\$1.3321	\$.1671	\$.1226	\$.3293	\$.0000	\$2.5254	150	
ORANGE	WEST ORANGE-COVE	99.8%	.7961	1.4706	.0000	.0000	.4279	.0732	2.7678	52	
	LITTLE CYPRESS-M.	98.8%	.7884	1.4940	.0000	.0000	.4238	.0725	2.7787	46	
PALACIOS	PALACIOS ISD	104.4%	\$.7307	\$1.0021	\$.0000	\$.1286	\$.2871	\$.4262	\$2.5747	129	
PALESTINE	PALESTINE ISD	103.0%	.6318	1.3636	.0422	.0000	.4096	.0000	2.4472	193	
	WESTWOOD ISD	104.9%	.6435	1.3449	.0000	.0000	.4172	.0000	2.4056	213	
PAMPA	PAMPA ISD	100.9%	.6019	1.3717	.0000	.0000	.3024	.0086	2.2845	271	
PARIS	PARIS ISD	99.5%	.5383	1.3282	.1376	.0000	.3402	.0000	2.3443	245	
PASADENA	PASADENA ISD	97.1%	.5513	1.3892	.0971	.1906	.3197	.0730	2.6210	109	
PEARLAND	PEARLAND ISD	93.4%	.7442	1.4939	.0000	.0000	.2951	.0000	2.5332	145	
PEARSALL	PEARSALL ISD	98.8%	.3964	1.2048	.0000	.0000	.5322	.0275	2.1608	333	
PECOS	PECOS-BARSTOW-TOYA	103.6%	.7424	1.4502	.0000	.3677	.5999	.0000	3.1603	2	
PERRYTON	PERRYTON ISD	100.9%	.5689	1.3457	.0000	.1513	.5044	.0154	2.5858	123	
PFLUGERVILLE	PFLUGERVILLE ISD	101.4%	.6406	1.5389	.0000	.0000	.5840	.0000	2.7635	55	
PHARR	PHARR-SAN JUAN-ALA	93.7%	.5247	1.3396	.0000	.0000	.3738	.0351	2.2732	279	
PITTSBURG	PITTSBURG ISD	100.6%	.3949	1.1133	.1006	.0000	.3597	.0000	1.9685	377	
PLAINVIEW	PLAINVIEW ISD	99.8%	.4705	1.1945	.0000	.0000	.3644	.0000	2.0293	369	
PLANO	PLANO ISD	98.8%	.5040	1.4361	.0973	.0000	.2568	.0000	2.2943	265	
PLEASANTON	PLEASANTON ISD	99.0%	.3001	1.2338	.0000	.0000	.4495	.0053	1.9888	374	
PORT ARTHUR	PORT ARTHUR ISD	98.9%	.7664	1.4194	.0000	.0000	.3194	.2116	2.7167	72	
	SABINE PASS ISD	103.0%	.7980	1.3440	.0000	.0000	.3326	.2203	2.6949	77	
	PORT NECHES ISD	98.3%	.7619	1.3521	.0000	.0000	.3175	.2104	2.6419	98	
PORT ISABEL	POINT ISABEL ISD	95.4%	.6236	1.0882	.1032	.0000	.2975	.2596	2.3720	230	
PORT LAVACA	CALHOUN COUNTY ISD	98.2%	.6622	1.2437	.0000	.0000	.3438	.0405	2.2902	269	
PORT NECHES	PORT NECHES ISD	98.3%	.7373	1.3521	.0000	.0000	.3175	.1568	2.5638	133	
	NEDERLAND ISD	96.2%	.7216	1.3811	.0000	.0000	.3108	.1535	2.5670	132	
PORTLAND	GREGORY-PORTLAND	98.6%	.6111	1.2371	.0000	.0000	.5116	.0997	2.4594	188	
POST	POST ISD	99.4%	.3403	1.3497	.0000	.1143	.2087	.0000	2.0131	371	
PRAIRIE VIEW	WALLER ISD	98.3%	.3734	1.7002	.0000	.0000	.6551	.0000	2.7287	67	
RAYMONDVILLE	RAYMONDVILLE ISD	101.2%	\$.5378	\$1.1536	\$.0000	\$.0405	\$.5376	\$.1534	\$2.4230	208	
RICHARDSON	RICHARDSON ISD	99.2%	.4069	1.4981	.0486	.2063	.2009	.0061	2.3669	232	
RICHLAND HILLS	BIRDVILLE ISD	96.4%	.3649	1.4668	.0423	.2208	.2620	.0000	2.3568	235	
RICHMOND	LAMAR CONSOLIDATED	97.9%	.8191	1.4729	.0000	.0000	.5981	.0000	2.8901	21	
RIVER OAKS	CASTLEBERRY ISD	98.8%	.5832	1.3096	.0434	.2264	.2687	.0000	2.4313	203	
ROBINSON	ROBINSON ISD	99.2%	.0000	1.3618	.0648	.0000	.3727	.0000	1.7993	397	
ROBSTOWN	ROBSTOWN ISD	99.5%	1.0302	1.3868	.0000	.2238	.3109	.3298	3.2815	1	
ROCKDALE	ROCKDALE ISD	99.4%	.5245	1.1847	.0000	.0000	.2685	.0000	1.9777	376	
ROCKPORT	ARANSAS COUNTY ISD	100.1%	.3630	1.4828	.0000	.0000	.3826	.0549	2.2832	273	
ROCKWALL	ROCKWALL ISD	95.9%	.3738	1.3216	.0000	.0000	.2652	.0000	1.9607	380	
ROMA CITY	ROMA ISD	103.4%	.2948	1.1033	.0000	.1799	.6087	.0000	2.1867	322	

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ROSENBERG	LAMAR CONSOLIDATED	97.9%	.5676	1.4729	.0000	.0000	.5981	.0000	2.6385	99
ROUND ROCK	ROUND ROCK ISD	96.9%	.6055	1.7431	.0000	.0000	.3554	.0000	2.7040	76
ROWLETT	GARLAND ISD	98.7%	.5658	1.3757	.0484	.2052	.1998	.0060	2.4009	215
RUSK TOWN	RUSK ISD	109.9%	.4398	1.3193	.0000	.0000	.5035	.0000	2.2626	287
SACHSE CITY	GARLAND ISD	98.7%	\$.5933	\$1.3757	\$.0484	\$.2052	\$.1998	\$.0060	\$2.4283	206
SAGINAW	EAGLE MT-SAGINAW	94.1%	.5541	1.4236	.0413	.2155	.2558	.0000	2.4903	173
SAN ANGELO	SAN ANGELO ISD	100.6%	.8109	1.2396	.0000	.0000	.2587	.0000	2.3092	256
SAN ANTONIO	SAN ANTONIO ISD	99.4%	.5925	1.5048	.1151	.2422	.3673	.0096	2.8316	31
	ALAMO HEIGHTS ISD	97.5%	.5812	1.5129	.1129	.2376	.3602	.0095	2.8142	37
	EAST CENTRAL ISD	103.2%	.6151	1.4400	.1195	.2514	.3812	.0100	2.8172	36
	EDGEWOOD ISD	97.2%	.5791	1.5339	.1125	.2367	.3589	.0094	2.8306	32
	HARLANDALE ISD	98.0%	.5839	1.4240	.1134	.2387	.3619	.0095	2.7314	64
	JUDSON ISD	99.3%	.5916	1.4347	.1150	.2418	.3667	.0096	2.7594	56
	NORTHSIDE ISD	99.0%	.5900	1.4794	.1146	.2412	.3657	.0096	2.8006	42
	NORTH EAST ISD	98.0%	.5839	1.4953	.1135	.2387	.3619	.0095	2.8028	40
	SO. SAN ANTONIO ISD	98.7%	.5884	1.5525	.1143	.2405	.3647	.0096	2.8699	25
SAN BENITO	SAN BENITO ISD	98.5%	.8379	1.2667	.0000	.0000	.3073	.1169	2.5288	148
SAN DIEGO	SAN DIEGO ISD	96.0%	.0000	1.6701	.0000	.0000	.9262	.1206	2.7169	71
SAN JUAN	PHARR-SAN JUAN-ALA	93.7%	.8134	1.3396	.0000	.0000	.3738	.1539	2.6806	82
SAN MARCOS	SAN MARCOS ISD	104.1%	.6218	1.4405	.0000	.0000	.4549	.0208	2.5381	141
SANTA FE	SANTA FE ISD	93.4%	.3444	1.2824	.1549	.0000	.4342	.0000	2.2159	304
SCHERTZ	SCHERTZ-CIBOLO-UC.	97.3%	.4142	1.4383	.0000	.0000	.3494	.0000	2.2019	312
SEABROOK	CLEAR CREEK ISD	97.1%	.5178	1.3849	.0000	.1906	.3197	.0730	2.4859	176
SEAGOVILLE	DALLAS ISD	98.0%	.5724	1.3612	.0480	.2038	.1984	.0060	2.3898	220
SEALY	SEALY ISD	97.8%	.3814	1.2426	.0000	.0000	.5098	.0000	2.1338	341
SEGUIN	SEGUIN ISD	99.1%	.5974	1.5741	.0000	.0000	.3559	.0000	2.5274	149
SEMINOLE	SEMINOLE ISD	107.0%	.5992	.9641	.0000	.0851	.1862	.1101	1.9447	385
SHERMAN	SHERMAN ISD	96.6%	.5566	1.3009	.0883	.0000	.3617	.0000	2.3076	257
SILSBEE	SILSBEE ISD	94.7%	.6047	1.2477	.0000	.0000	.5495	.0000	2.4019	214
SINTON	SINTON ISD	103.7%	.6843	1.3981	.0000	.0000	.5381	.1048	2.7252	68
SLATON	SLATON ISD	98.9%	.5974	1.3268	.0000	.1083	.1744	.0077	2.2146	305
SMITHVILLE	SMITHVILLE ISD	101.1%	.3199	1.4045	.0000	.0000	.5428	.0000	2.2673	283
SNYDER	SNYDER ISD	102.5%	.3925	1.3933	.2374	.0000	.4542	.0000	2.4773	180
SONORA	SONORA ISD	101.8%	.5606	1.0281	.0000	.1403	.3940	.0146	2.1375	340
SOUTH HOUSTON	PASADENA ISD	97.1%	.6753	1.3892	.0971	.1906	.3197	.0730	2.7449	61
STAFFORD	STAFFORD (CITY)	97.7%	.2037	1.4943	.0000	.0000	.5970	.1735	2.4686	184
STAMFORD	STAMFORD ISD	103.8%	.9085	1.4615	.0000	.3099	.4617	.0000	3.1417	3
STEPHENVILLE	STEPHENVILLE ISD	100.2%	.4149	1.1737	.0000	.0000	.4741	.0000	2.0628	362
SUGAR LAND	FORT BEND ISD	98.1%	.4903	1.5003	.0000	.0000	.5993	.0000	2.5899	121
SULPHUR SPRINGS	SULPHUR SPRINGS	102.0%	.3176	1.3032	.0000	.0956	.4464	.0000	2.1628	332
SWEETWATER	SWEETWATER ISD	101.7%	.5389	1.2811	.0000	.2617	.4474	.0000	2.5290	147
TAYLOR	TAYLOR ISD	99.7%	\$.5145	\$1.4157	\$.0000	\$.0000	\$.3655	\$.0000	\$2.2957	264
TEMPLE	TEMPLE ISD	95.5%	.5620	1.4667	.1836	.0000	.2625	.0000	2.4748	181
TERRELL	TERRELL ISD	106.3%	.6908	1.2564	.0654	.0000	.4263	.0000	2.4389	197
TEXARKANA	TEXARKANA ISD	100.1%	.5009	1.3100	.0833	.0000	.3017	.0000	2.1959	315
	LIBERTY-EYLAU ISD	99.1%	.4960	1.2168	.0825	.0000	.2988	.0000	2.0942	350
TEXAS CITY	TEXAS CITY ISD	99.5%	.2737	1.3144	.1651	.0000	.4628	.0000	2.2160	303
	DICKINSON ISD	96.7%	.2660	1.6640	.1605	.0000	.4497	.0000	2.5401	140
	LA MARQUE ISD	95.6%	.2630	1.6001	.1587	.0000	.4447	.0000	2.4664	186
THE COLONY	LEWISVILLE ISD	99.7%	.7979	1.3291	.0000	.0000	.2916	.0000	2.4186	210
TOMBALL	TOMBALL ISD	95.0%	.3255	1.4366	.0570	.1864	.3127	.0714	2.3896	221
TULIA	TULIA ISD	106.1%	.2757	1.1030	.0000	.2878	.5621	.2915	2.5202	157
TYLER	TYLER ISD	101.1%	.5395	1.3639	.1185	.0000	.2099	.0000	2.2318	293
UNIVERSAL CITY	JUDSON ISD	99.3%	\$.3547	\$1.4347	\$.1150	\$.2418	\$.3667	\$.0096	\$2.5225	152
UNIVERSITY PARK	HIGHLAND PARK ISD	93.6%	.4540	1.3325	.0458	.1945	.1894	.0057	2.2219	301
UVALDE	UVALDE ISD	95.7%	.3615	1.1002	.0000	.0000	.2974	.0000	1.7591	400
VERNON	VERNON ISD	98.2%	\$.4293	\$1.1579	\$.1966	\$.1692	\$.3400	\$.0000	\$2.2930	266
VICTORIA	VICTORIA ISD	98.6%	.7099	1.2108	.1505	.0000	.2920	.0000	2.3632	233
VIDOR	VIDOR ISD	98.4%	.3344	1.4459	.0000	.0000	.4218	.3117	2.5138	161
WACO	WACO ISD	99.7%	\$.6653	\$1.4165	\$.0651	\$.0000	\$.3746	\$.0000	\$2.5215	155
	CHINA SPRING ISD	96.8%	.6461	1.1517	.0632	.0000	.3638	.0000	2.2248	298
	BOSQUEVILLE ISD	96.4%	.6434	1.3279	.0629	.0000	.3623	.0000	2.3965	218
	MIDWAY ISD	98.0%	.6542	1.4501	.0640	.0000	.3683	.0000	2.5366	142

APPENDIX A
PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1991-92

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
WATAUGA	BIRDVILLE ISD	96.4%	.6594	1.4668	.0423	.2208	.2620	.0000	2.6512	95
	KELLER ISD	93.8%	.6419	1.3603	.0412	.2149	.2551	.0000	2.5133	162
WAXAHACHIE	WAXAHACHIE ISD	98.0%	.6211	1.3506	.0000	.0000	.2971	.0294	2.2982	262
WEATHERFORD	WEATHERFORD ISD	104.4%	.3186	1.3786	.0638	.1537	.3911	.0000	2.3059	258
WEBSTER	CLEAR CREEK ISD	97.1%	.3817	1.3849	.0000	.1906	.3197	.0730	2.3498	243
WESLACO	WESLACO ISD	94.2%	.5179	1.2806	.0000	.0000	.3756	.1546	2.3287	252
WEST ORANGE	WEST ORANGE-COVE	99.8%	.4804	1.4706	.0000	.0000	.4279	.0732	2.4520	192
WEST UNIV. PLACE	HOUSTON ISD	97.3%	.3649	1.3468	.0000	.1909	.3203	.0731	2.2960	263
WHARTON	WHARTON ISD	98.8%	.5729	1.2842	.1521	.0000	.4939	.0296	2.5328	146
WHITE OAK	WHITE OAK ISD	100.4%	.2786	1.2854	.1295	.0000	.2457	.0000	1.9392	386
WHITE SETTLEMENT	WHITE SETTLEMENT	97.8%	.4892	1.4158	.0430	.2242	.2660	.0000	2.4381	199
WHITEHOUSE	WHITEHOUSE ISD	98.2%	.5120	1.3635	.0000	.0000	.2038	.0000	2.0793	354
WICHITA FALLS	WICHITA FALLS ISD	100.8%	.6791	1.2489	.0000	.0000	.3412	.0000	2.2692	280
	CITY VIEW ISD	100.6%	.6774	1.2068	.0000	.0000	.3404	.0000	2.2247	299
WINDCREST	NORTH EAST ISD	98.0%	.2889	1.4953	.1135	.2387	.3619	.0095	2.5078	165
WOODWAY	MIDWAY ISD	98.0%	.3954	1.4501	.0640	.0000	.3683	.0000	2.2778	276
WYLIE	WYLIE ISD	100.3%	.6169	1.4908	.0988	.0000	.2608	.0000	2.4673	185
YOAKUM	YOAKUM ISD	100.7%	\$.2557	\$1.2352	\$.0000	\$.1703	\$.4857	\$.0000	\$2.1469	338

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ABILENE	ABILENE ISD	\$ 1971	\$ 1632	\$ 2029	\$ 2057	\$ 2107
	WYLIE ISD	1955	1648	2001	2060	1995
ADDISON	CARROLLTON FARMERS	1843	1514	1887	1936	1901
	DALLAS ISD	1844	1480	1873	1910	2036
ALAMO	PHARR-SAN JUAN-ALA	2008	1802	2017	2152	1710
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	2047	1816	2080	2133	2164
ALICE	ALICE ISD	1944	1724	2018	2021	1960
ALLEN	ALLEN ISD	2144	1923	2164	2213	2480
ALPINE	ALPINE ISD	1495	1302	1502	1513	1346
ALVIN	ALVIN ISD	2007	1762	2039	2217	2069
AMARILLO	AMARILLO ISD	1901	1690	1881	1882	1924
	CANYON ISD	1718	1512	1721	1715	1749
	RIVER ROAD ISD	1949	1734	1906	0	1933
ANDREWS	ANDREWS ISD	1569	1275	1641	1622	1530
ANGLETON	ANGLETON ISD	2308	2057	2430	2433	2433
ARANSAS PASS	ARANSAS PASS ISD	2425	2207	2346	2335	2335
ARLINGTON	ARLINGTON ISD	1923	1615	1978	2049	2028
	MANSFIELD ISD	1973	1659	2012	2063	2066
ATHENS	ATHENS ISD	1883	1643	1884	1848	1746
ATLANTA	ATLANTA ISD	1719	1602	1806	1747	2067
	QUEEN CITY ISD	1672	1502	1754	1743	1743
AUSTIN	AUSTIN ISD	2157	1850	2215	2252	2282
	DEL VALLE ISD	2000	1701	2047	2030	2234
	MANOR ISD	2218	1904	2212	2200	2200
	PFLUGERVILLE ISD	2123	1818	2218	2188	2188
AZLE	AZLE ISD	1663	1457	1763	1850	1850
BALCH SPRINGS	DALLAS ISD	\$ 1857	\$ 1575	\$ 1885	\$ 1923	\$ 2050
	MESQUITE ISD	1963	1706	1947	1978	1531
BALLINGER	BALLINGER ISD	1526	1311	1530	1615	1677
BASTROP	BASTROP ISD	1720	1491	1758	1730	1730
BAY CITY	BAY CITY ISD	1740	1494	1820	1844	1671
BAYTOWN	GOOSE CREEK ISD	2255	1840	2385	2419	2419
BEAUMONT	BEAUMONT ISD	1920	1631	1986	2023	1863
BEDFORD	HURST-EULESS-3	1931	1705	1913	1978	1870
BEEVILLE	BEEVILLE ISD	2098	2023	2198	2260	2155
BELLAIRE	HOUSTON ISD	1943	1535	1992	2047	2006
BELLMEAD	LA VEGA ISD	1682	1407	1717	1757	1744
BELTON	BELTON ISD	1872	1664	1879	1919	1909
BENBROOK	FORT WORTH ISD	2114	1855	2107	2188	2060
BIG LAKE	REAGAN ISD	1713	1459	1815	1792	1641
BIG SPRING	BIG SPRING ISD	1935	1477	2074	2127	1930
BOERNE	BOERNE ISD	1639	1425	1680	1688	1772
BONHAM	BONHAM ISD	1562	1367	1573	1771	1329
BORGER	BORGER ISD	1764	1506	1811	1826	1813
BOWIE	BOWIE ISD	1477	1210	1502	1558	1621
BRADY	BRADY ISD	1620	1560	1656	1655	1696
BRECKENRIDGE	BRECKENRIDGE ISD	2086	1864	2087	2080	2195
BRENHAM	BRENHAM ISD	1645	1438	1751	1752	1797
BRIDGE CITY	BRIDGE CITY ISD	1832	1396	1998	2020	2020
BROWNFIELD	BROWNFIELD ISD	1816	1611	1852	1798	1801
BROWNSVILLE	BROWNSVILLE ISD	1851	1649	1907	1999	1926
BROWNWOOD	BROWNWOOD ISD	1867	1797	1849	1862	1840
BRYAN	BRYAN ISD	1873	1673	1909	1895	1836
BURKBURNETT	BURKBURNETT ISD	1714	1653	1707	1690	1690
BURLESON	BURLESON ISD	1756	1551	1725	1800	1576
CAMERON	CAMERON ISD	\$ 1671	\$ 1460	\$ 1663	\$ 1601	\$ 1730
CANADIAN	CANADIAN ISD	2139	1851	2359	2280	2197
CANYON	CANYON ISD	1686	1480	1689	1683	1716
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2046	1664	2107	2062	2048
CARROLLTON	CARROLLTON FARMERS	1883	1546	1929	1978	1942
CARTHAGE	CARTHAGE ISD	2018	1543	2180	2220	2179
CASTLE HILLS	NORTH EAST ISD	2098	1833	2126	2170	2180
CEDAR HILL	CEDAR HILL ISD	2169	1903	2233	2247	2247
CENTER	CENTER ISD	2250	1729	2351	2297	2255
CHILDRESS	CHILDRESS ISD	1496	1334	1643	1815	1662

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
CISCO	CISCO ISD	2161	1948	2115	2108	2109
CLARKSVILLE	CLARKSVILLE ISD	1948	1664	1934	1944	1829
CLEBURNE	CLEBURNE ISD	1833	1510	1955	1933	2255
CLEVELAND	CLEVELAND ISD	1859	1558	1962	2026	1903
CLUTE CITY	BRAZOSPORT ISD	1883	1520	1968	2008	2008
COLEMAN	COLEMAN ISD	1640	1369	1660	1685	1607
COLLEGE STATION	COLLEGE STATION	1967	1751	2029	2026	1914
COLLEYVILLE	GRAPEVINE ISD	1645	1433	1735	1780	1840
COLORADO CITY	COLORADO ISD	2162	1926	2010	2032	2085
COLUMBUS	COLUMBUS ISD	1449	1156	1438	1448	1215
COMANCHE	COMANCHE ISD	1707	1507	1663	1650	1577
COMMERCE	COMMERCE ISD	2058	1832	1834	1954	997
CONROE	CONROE ISD	2135	1914	2202	2263	2126
CONVERSE	JUDSON ISD	2185	1955	2195	2211	2284
COPPELL	COPPELL ISD	2100	1768	2218	2272	2460
COPPERAS COVE	COPPERAS COVE ISD	1746	1452	1783	1942	1942
CORPUS CHRISTI	CORPUS CHRISTI ISD	2232	1963	2228	2194	2199
	CALALLEN ISD	2280	2009	2318	2271	2271
	FLOUR BLUFF ISD	2153	1891	2203	2191	2191
	PORT ARANSAS ISD	2060	1805	2060	2097	2097
	TULOSO-MIDWAY ISD	2281	2009	2258	2247	2247
	WEST OSO ISD	2509	2220	2395	2327	2323
CORSICANA	CORSICANA ISD	1918	1689	1904	1890	1693
COTULLA	COTULLA ISD	1832	1780	1695	1818	1556
CRANE	CRANE ISD	1876	1627	2144	2072	1874
CROCKETT	CROCKETT ISD	1468	1133	1481	1509	1233
CROWLEY	CROWLEY ISD	2089	1865	2105	2149	2126
CRYSTAL CITY	CRYSTAL CITY ISD	2288	2070	2275	2308	2125
CUERO	CUERO ISD	1776	1562	1756	1644	1685
DALHART	DALHART ISD	\$ 1232	\$ 1081	\$ 1568	\$ 0	\$ 1850
DALLAS	DALLAS ISD	1953	1567	1983	2023	2156
	DUNCANVILLE ISD	2163	1791	2184	2158	1938
	GRAND PRAIRIE ISD	2016	1656	2152	2054	2842
	RICHARDSON ISD	2031	1611	2103	2120	2752
	IRVING ISD	2055	1611	2077	2108	2184
	WILMER-HUTCHINS	2678	2100	2501	2356	2343
DAYTON	DAYTON ISD	1734	1540	1895	1962	1962
DE SOTO	DE SOTO ISD	2115	1854	2144	2167	2167
DECATUR	DECATUR ISD	1812	1453	1866	1832	1862
DEER PARK	DEER PARK ISD	1955	1549	2164	2194	2194
DEL RIO	SAN FELIPE-DEL RIO	1798	1598	1833	1889	1833
DENISON	DENISON ISD	2104	1885	2124	2167	2078
DENTON	DENTON ISD	1994	1749	2002	1984	1997
DENVER CITY	DENVER CITY ISD	1640	1450	1866	1881	1677
DEVINE	DEVINE ISD	1762	1556	1824	1835	1750
DIBOLL	DIBOLL ISD	1477	1211	1501	1542	1317
DICKINSON	DICKINSON ISD	2015	1578	2064	2134	2134
DIMMITT	DIMMITT ISD	1529	1349	1782	1660	1544
DONNA	DONNA ISD	1896	1699	1964	2026	2026
DUMAS	DUMAS ISD	1380	1136	1582	1558	1414
DUNCANVILLE	DUNCANVILLE ISD	2293	2029	2315	2287	2054
EAGLE LAKE	RICE CONSOLIDATED	\$ 1743	\$ 1414	\$ 1797	\$ 1762	\$ 1578
EAGLE PASS	EAGLE PASS ISD	1309	1119	1307	1317	1332
EASTLAND	EASTLAND ISD	1656	1450	1635	1633	1633
EDINBURG	EDINBURG ISD	1786	1594	1993	1990	1990
EDNA	EDNA ISD	1889	1705	2085	2358	1597
EL CAMPO	EL CAMPO ISD	1715	1527	1802	1790	1689
EL PASO	EL PASO ISD	1916	1706	1920	1979	1883
	CANUTILLO ISD	2024	1807	2063	2082	2082
	SOCORRO ISD	2047	1829	2084	2127	2127
	YSLETA ISD	1966	1753	2009	2057	1853
ELGIN	ELGIN ISD	2202	1971	2254	2188	2533
ELSA	EDCOUCH ELSA ISD	1942	1745	1983	2072	2072
ENNIS	ENNIS ISD	1655	1382	1740	1781	1730
EULESS	GRAPEVINE ISD	1873	1573	1976	2027	2095
	HURST-EULESS-B	2068	1749	2049	2119	2003

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
EVERMAN	EVERMAN ISD	2229	2004	2187	2261	1970
FAIRFIELD	FAIRFIELD ISD	\$ 1320	\$ 1117	\$ 1257	\$ 1231	\$ 1210
FALFURRIAS	BROOKS ISD	2124	1642	2106	2016	1941
FARMERS BRANCH	CARROLLTON FARMERS	1772	1457	1814	1861	1827
	DALLAS ISD	1772	1422	1799	1835	1956
FLOWER MOUND	LEWISVILLE ISD	1703	1501	1699	1703	1749
FOREST HILL	FORT WORTH ISD	2228	2008	2220	2305	2171
	EVERMAN ISD	2312	2087	2269	2345	2043
FORNEY CITY	FORNEY ISD	2184	1888	2153	1989	1989
FORT STOCKTON	FT STOCKTON ISD	1642	1322	1810	1714	1760
FORT WORTH	FORT WORTH ISD	2249	1883	2242	2328	2192
	CASTLEBERRY ISD	2130	1775	2230	2256	2465
	BURLESON ISD	2161	1824	2122	2215	1938
	EAGLE MT-SAGINAW	2324	1952	2264	2407	1979
	EVERMAN ISD	2334	1959	2290	2368	2063
	HURST-EULESS-B	2342	1968	2321	2400	2268
	LAKE WORTH ISD	2176	1815	2203	2258	2348
	WHITE SETTLEMENT	2292	1921	2303	2354	2278
FREDERICKSBURG	FREDERICKSBURG ISD	1567	1349	1627	1591	1576
FREEPORT	BRAZOSPORT ISD	2013	1624	2104	2146	2146
FRIENDSWOOD	FRIENDSWOOD ISD	2282	1829	2302	0	2394
FRISCO	FRISCO ISD	1885	1665	1883	1968	1897
GAINESVILLE	GAINESVILLE ISD	\$ 2111	\$ 1907	\$ 2118	\$ 2115	\$ 1929
	LINDSAY ISD	1681	1505	1776	1819	1662
GALENA PARK	GALENA PARK ISD	2338	2010	2478	2537	2632
GALVESTON	GALVESTON ISD	2031	1553	2086	2208	2204
GARLAND	GARLAND ISD	1915	1664	1941	1966	1820
	RICHARDSON ISD	1973	1656	2044	2059	2674
GATESVILLE	GATESVILLE ISD	1489	1289	1536	1525	1377
GEORGETOWN	GEORGETOWN ISD	1756	1520	1783	1837	1837
GIDDINGS	GIDDINGS ISD	1761	1487	1765	1824	1799
GILMER	GILMER ISD	1863	1568	1908	1831	1742
GLADEWATER	GLADEWATER ISD	2020	1679	2081	2078	2078
GLENN HEIGHTS	DE SOTO ISD	2154	1893	2184	2207	2207
GONZALES	GONZALES ISD	1610	1416	1607	1622	1662
GRAHAM	GRAHAM ISD	1856	1794	1901	1969	1909
GRAND PRAIRIE	GRAND PRAIRIE ISD	1990	1736	2124	2027	2805
	ARLINGTON ISD	1935	1721	1990	2062	2040
GRANBURY	GRANBURY ISD	1579	1389	1610	1673	1717
GRAPEVINE	GRAPEVINE ISD	1745	1470	1840	1888	1951
GREENVILLE	GREENVILLE ISD	2041	1831	2142	2206	1843
GROVES	PORT ARTHUR ISD	2007	1722	2131	2155	2155
	PORT NECHES ISD	1977	1621	2072	2107	2107
HALTOM CITY	BIRDVILLE ISD	\$ 1908	\$ 1651	\$ 1958	\$ 2031	\$ 1969
HARKER HEIGHTS	KILLEEN ISD	1737	1541	1769	1800	1838
HARLINGEN	HARLINGEN ISD	1496	1297	1570	1630	1550
	RIO HONDO ISD	1675	1461	1662	1672	1684
	SAN BENITO ISD	1605	1396	1643	1636	1660
HEARNE	HEARNE ISD	1675	1488	1666	1650	1584
HENDERSON	HENDERSON ISD	1701	1304	1736	1764	1542
HEREFORD	HEREFORD ISD	1859	1649	1950	1885	1919
HEWITT	MIDWAY ISD	1738	1405	1778	1814	1814
HIGHLAND PARK	HIGHLAND PARK ISD	1602	1249	1626	1738	1738
HIGHLAND VILLAGE	LEWISVILLE ISD	1750	1549	1746	1751	1798
HILLSBORO	HILLSBORO ISD	1817	1626	1753	1767	1721
HITCHCOCK	HITCHCOCK ISD	2072	1718	2169	2353	2335
HONDO	HONDO ISD	1635	1427	1691	1685	1639
HOUSTON	HOUSTON ISD	2027	1593	2077	2135	2093
	ALDINE ISD	1996	1651	2085	2189	2228
	ALIEF ISD	2225	1860	2390	2424	2186
	NORTH FOREST ISD	2437	2040	2347	2330	2343
	PASADENA ISD	2016	1633	2145	2208	2440
	SPRING BRANCH ISD	2119	1652	2176	2314	2214
HUMBLE	HUMBLE ISD	1940	1669	1998	2092	2092
HUNTSVILLE	HUNTSVILLE ISD	1981	1765	2020	1962	1962

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
HURST	HURST-EULESS-B	2074	1753	2055	2125	2008
	BIRDVILLE ISD	2008	1696	2061	2138	2073
INGLESIDE	INGLESIDE ISD	\$ 2015	\$ 1755	\$ 2045	\$ 2039	\$ 2039
IOWA PARK	IOWA PARK ISD	1803	1747	1825	1804	1907
IRVING	IRVING ISD	1923	1505	1943	1972	2044
	CARROLLTON FARMERS	1821	1497	1865	1913	1878
	COPPELL ISD	1845	1439	1949	1996	2162
JACINTO CITY	GALENA PARK ISD	\$ 2202	\$ 1874	\$ 2334	\$ 2389	\$ 2479
JACKSONVILLE	JACKSONVILLE ISD	1751	1549	1827	1846	1601
JASPER	JASPER ISD	1568	1227	1659	1679	1397
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2175	1801	2290	2408	2346
KATY	KATY ISD	\$ 2208	\$ 1935	\$ 2269	\$ 2329	\$ 2368
KAUFMAN	KAUFMAN ISD	1854	1587	1951	1883	1883
KELLER	KELLER ISD	1867	1625	1902	2028	2190
KENEDY	KENEDY ISD	1926	1607	1905	1972	1743
KENNEDALE	KENNEDALE ISD	1973	1746	1952	2002	1612
KERMIT	KERMIT ISD	2245	1832	2313	2257	2310
KERRVILLE	KERRVILLE ISD	1672	1460	1725	1773	1643
KILGORE	KILGORE ISD	1699	1322	1732	1747	1714
KILLEEN	KILLEEN ISD	1671	1475	1702	1732	1768
KINGSVILLE	KINGSVILLE ISD	1990	1790	2068	2108	2166
	RICARDO ISD	2143	1862	2131	2169	2169
KIRBY	JUDSON ISD	2239	2009	2250	2266	2341
LA FERIA	LA FERIA ISD	\$ 1738	\$ 1531	\$ 1763	\$ 1788	\$ 1824
LA GRANGE	LA GRANGE ISD	1241	1025	1270	1276	1276
LA MARQUE	LA MARQUE ISD	1978	1683	2145	2243	2243
	HITCHCOCK ISD	2001	1647	2095	2273	2255
LAKE JACKSON	BRAZOSPORT ISD	1670	1403	1745	1780	1780
LAMESA	LAMESA ISD	1877	1565	1813	1815	1678
LAMPASAS	LAMPASAS ISD	1309	1249	1368	1374	1379
LANCASTER	LANCASTER ISD	2143	1882	2249	2208	2152
	WILMER-HUTCHINS	2675	2220	2499	2354	2341
	LA PORTE ISD	1985	1561	2306	2360	2360
LA PORTE	LA PORTE ISD	1985	1561	2306	2360	2360
LAREDO	LAREDO ISD	1407	1236	1455	1489	1479
	UNITED ISD	1724	1531	1882	1921	1903
LEAGUE CITY	CLEAR CREEK ISD	2196	1894	2216	2281	2281
LEON VALLEY	NORTHSIDE ISD	2086	1833	2136	2157	2139
LEVELLAND	LEVELLAND ISD	1646	1348	1828	1789	1348
LEWISVILLE	LEWISVILLE ISD	1748	1546	1744	1749	1796
LIBERTY	LIBERTY ISD	1804	1602	1967	2049	1992
LITTLEFIELD	LITTLEFIELD ISD	1560	1369	1522	1551	1327
LIVE OAK	JUDSON ISD	2133	1903	2142	2158	2229
LIVINGSTON	LIVINGSTON ISD	1548	1478	1561	1545	1525
LOCKHART	LOCKHART ISD	2065	1837	2012	1936	1955
LONGVIEW	LONGVIEW ISD	1608	1368	1656	1646	1606
	HALLSVILLE ISD	1671	1352	1722	1719	1719
	PINE TREE ISD	1617	1311	1671	1678	1678
	SPRING HILL ISD	1668	1349	1741	1734	1734
	LUBBOCK ISD	1890	1675	1920	1948	1861
LUBBOCK	LUBBOCK ISD	1890	1675	1920	1948	1861
	LUBBOCK-COOPER ISD	1843	1631	1883	1881	2053
	FRENSHIP ISD	1755	1549	1745	1787	1633
	NEW DEAL ISD	1676	1475	1758	1744	1744
LUFKIN	LUFKIN ISD	1507	1308	1562	1624	1468
	HUDSON ISD	1470	1275	1561	1672	1636
LULING	LULING ISD	1775	1557	1621	1574	1574
LUMBERTON	LUMBERTON ISD	1369	1096	1455	1631	1631
MANSFIELD	MANSFIELD ISD	\$ 2069	\$ 1851	\$ 2111	\$ 2164	\$ 2167
MARBLE FALLS	MARBLE FALLS ISD	1818	1582	1844	1824	1910
MARLIN	MARLIN ISD	1750	1552	1822	1799	1677
MARSHALL	MARSHALL ISD	1520	1158	1683	1552	1575
MATHIS	MATHIS ISD	2115	1914	2133	2127	2127
MCALLEN	MCALLEN ISD	1708	1509	1757	1856	1713
	SHARYLAND ISD	1726	1526	1766	1890	1890

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
MCGREGOR	MCGREGOR ISD	1725	1454	1782	1815	1921
MCKINNEY	MCKINNEY ISD	2112	1888	2098	2151	1918
MEADOWS	FORT BEND ISD	2419	2253	2461	2510	2510
MERCEDES	MERCEDES ISD	1968	1770	2018	2069	2069
	WESLACO ISD	2006	1805	2047	2174	2000
MESQUITE	MESQUITE ISD	1899	1642	1884	1914	1481
MEXIA	MEXIA ISD	1681	1449	1661	1703	1346
MIDLOTHIAN	MIDLOTHIAN ISD	1741	1401	1768	1775	1775
MIDLAND	MIDLAND ISD	2011	1763	2055	2073	1958
MINEOLA	MINEOLA ISD	1665	1466	1752	1773	1989
MINERAL WELLS	MINERAL WELLS ISD	2201	1980	2213	2208	1939
MISSION	MISSION ISD	1954	1750	1997	2090	1863
	SHARYLAND ISD	1901	1701	1945	2082	2082
MISSOURI CITY	FORT BEND ISD	2065	1899	2101	2142	2142
MONAHANS	MONAHANS-WICKETT-P	1687	1348	1937	1861	1738
MOUNT PLEASANT	MOUNT PLEASANT ISD	1530	1235	1540	1557	1530
MULESHOE CITY	MULESHOE ISD	1830	1647	1866	1762	1761
NACOGDOCHES	NACOGDOCHES ISD	\$ 1835	\$ 1394	\$ 1842	\$ 1687	\$ 1699
NASSAU BAY	CLEAR CREEK ISD	1852	1573	1869	1924	1924
NAVASOTA	NAVASOTA ISD	1785	1535	1861	1899	1725
NEDERLAND	NEDERLAND ISD	1947	1671	2015	2094	1949
NEW BOSTON	NEW BOSTON ISD	1422	1308	1438	1463	1332
NEW BRAUNFELS	NEW BRAUNFELS ISD	1245	956	1286	1318	1402
	COMAL ISD	1739	1319	1805	1838	1828
NO RICHLAND HILL	BIRDVILLE ISD	1947	1666	1997	2072	2009
ODESSA	ECTOR COUNTY ISD	\$ 1885	\$ 1486	\$ 2020	\$ 1994	\$ 1935
ORANGE	WEST ORANGE-COVE	2119	1621	2214	2219	2219
	LITTLE CYPRESS-M.	2176	1665	2223	2249	2249
PALACIOS	PALACIOS ISD	\$ 1973	\$ 1643	\$ 2060	\$ 1973	\$ 1973
PALESTINE	PALESTINE ISD	1944	1687	1958	1901	1995
	WESTWOOD ISD	1854	1535	1924	1835	1835
PAMPA	PAMPA ISD	1862	1646	1828	1811	1760
PARIS	PARIS ISD	1923	1705	1875	1885	1762
PASADENA	PASADENA ISD	1970	1679	2097	2158	2385
PEARLAND	PEARLAND ISD	1984	1729	2027	2170	1856
PEARSALL	PEARSALL ISD	1725	1499	1729	1750	1824
PECOS	PECOS-BARSTOW-TOYA	2537	2273	2528	2441	1940
PERRYTON	PERRYTON ISD	1954	1652	2069	2051	2119
PFLUGERVILLE	PFLUGERVILLE ISD	2116	1811	2211	2181	2181
PHARR	PHARR-SAN JUAN-ALA	1810	1605	1819	1941	1542
PITTSBURG	PITTSBURG ISD	1537	1339	1575	1565	1168
PLAINVIEW	PLAINVIEW ISD	1536	1348	1623	1627	1724
PLANO	PLANO ISD	1834	1540	1835	1927	1828
PLEASANTON	PLEASANTON ISD	1544	1344	1591	1606	1606
PORT ARTHUR	PORT ARTHUR ISD	2047	1646	2173	2198	2198
	SABINE PASS ISD	2094	1610	2156	2094	2094
	PORT NECHES ISD	2017	1545	2114	2150	2150
PORT ISABEL	POINT ISABEL ISD	1891	1692	1898	1986	2006
PORT LAVACA	CALHOUN COUNTY ISD	1685	1392	1832	1865	1517
PORT NECHES	PORT NECHES ISD	1957	1497	2051	2086	2086
	NEDERLAND ISD	1984	1596	2054	2134	1986
PORTLAND	GREGORY-PORTLAND	1903	1706	1968	1996	1996
POST	POST ISD	1590	1377	1610	1620	1242
PRAIRIE VIEW	WALLER ISD	1872	1572	2183	2221	2221
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1907	\$ 1850	\$ 1938	\$ 1916	\$ 1771
RICHARDSON	RICHARDSON ISD	1828	1511	1893	1908	2478
RICHLAND HILLS	BIRDVILLE ISD	1838	1617	1885	1956	1897
RICHMOND	LAMAR CONSOLIDATED	2205	2044	2312	2362	2362
RIVER OAKS	CASTLEBERRY ISD	1858	1646	1945	1968	2151
ROBINSON	ROBINSON ISD	1428	1147	1439	1452	1452
ROBSTOWN	ROBSTOWN ISD	2585	2371	2625	2639	2709
ROCKDALE	ROCKDALE ISD	1522	1321	1582	1591	1591
ROCKPORT	ARANSAS COUNTY ISD	1827	1506	1827	1824	1729
ROCKWALL	ROCKWALL ISD	1570	1355	1569	1636	1636

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

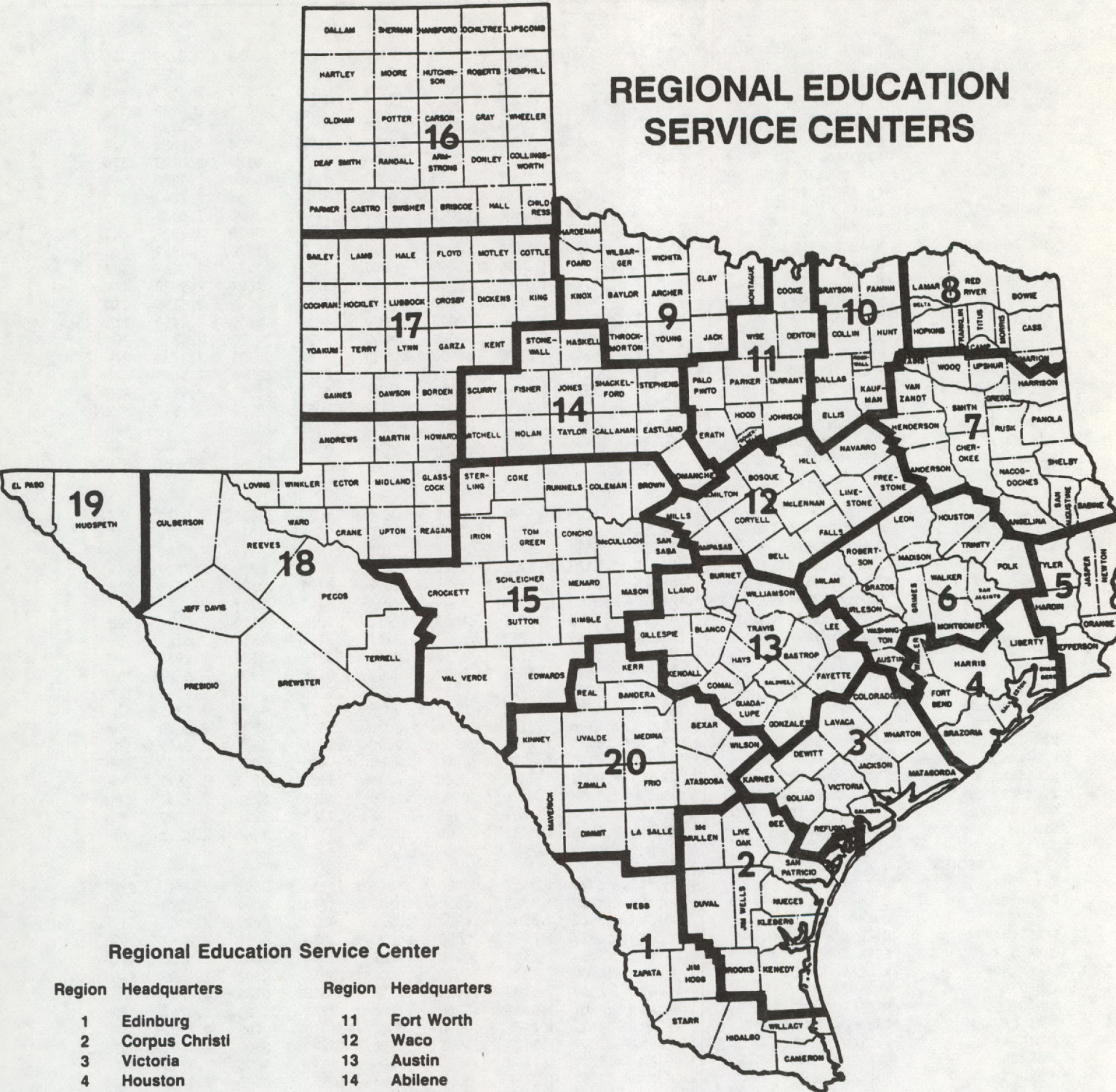
City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ROMA CITY	ROMA ISD	1628	1424	1749	1692	1692
ROSENBERG	LAMAR CONSOLIDATED	2013	1852	2111	2157	2157
ROUND ROCK	ROUND ROCK ISD	2125	1896	2163	2231	2231
ROWLETT	GARLAND ISD	1895	1616	1921	1946	1801
RUSK TOWN	RUSK ISD	1675	1470	1810	1646	1646
SACHSE CITY	GARLAND ISD	\$ 1916	\$ 1666	\$ 1943	\$ 1968	\$ 1822
SAGINAW	EAGLE MT-SAGINAW	2045	1820	1992	2118	1741
SAN ANGELO	SAN ANGELO ISD	1834	1406	1847	1836	1705
SAN ANTONIO	SAN ANTONIO ISD	2286	2050	2265	2278	2199
	ALAMO HEIGHTS ISD	2216	1985	2251	2309	2343
	EAST CENTRAL ISD	2340	2099	2254	2184	2119
	EDGEWOOD ISD	2219	1988	2264	2330	2311
	HARLANDALE ISD	2207	1977	2185	2230	2168
	JUDSON ISD	2198	1967	2208	2224	2297
	NORTHSIDE ISD	2188	1958	2240	2263	2244
	NORTH EAST ISD	2212	1982	2242	2289	2299
	SO. SAN ANTONIO ISD	2291	2055	2296	2326	2176
SAN BENITO	SAN BENITO ISD	1976	1767	2023	2014	2044
SAN DIEGO	SAN DIEGO ISD	2160	1745	2174	2265	2265
SAN JUAN	PHARR-SAN JUAN-ALA	2135	1929	2145	2289	1818
SAN MARCOS	SAN MARCOS ISD	2003	1754	2030	1950	1996
SANTA FE	SANTA FE ISD	1725	1439	1773	1899	1899
SCHERTZ	SCHERTZ-CIBOLO-UC.	1765	1491	1762	1810	1743
SEABROOK	CLEAR CREEK ISD	1971	1711	1989	2047	2047
SEAGOVILLE	DALLAS ISD	1883	1601	1912	1950	2079
SEALY	SEALY ISD	1568	1377	1707	1745	1745
SEGUIN	SEGUIN ISD	1987	1708	2022	2040	1900
SEMINOLE	SEMINOLE ISD	1454	1241	1556	1454	1520
SHERMAN	SHERMAN ISD	1817	1606	1846	1911	1673
SILSBEE	SILSBEE ISD	1752	1335	1921	2028	1976
SINTON	SINTON ISD	2167	1954	2180	2103	2103
SLATON	SLATON ISD	1717	1512	1772	1791	1562
SMITHVILLE	SMITHVILLE ISD	1761	1534	1814	1793	1793
SNYDER	SNYDER ISD	1947	1658	1982	1934	1942
SONORA	SONORA ISD	1369	1215	1710	1680	1457
SOUTH HOUSTON	PASADENA ISD	2063	1773	2196	2260	2498
STAFFORD	STAFFORD (CITY)	1893	1729	1975	2021	2149
STAMFORD	STAMFORD ISD	2445	2210	2513	2422	2794
STEPHENVILLE	STEPHENVILLE ISD	1642	1452	1650	1647	1715
SUGAR LAND	FORT BEND ISD	2037	1871	2072	2113	2113
SULPHUR SPRINGS	SULPHUR SPRINGS	1742	1458	1730	1696	1743
SWEETWATER	SWEETWATER ISD	2161	1936	2023	1990	1977
TAYLOR	TAYLOR ISD	\$ 1834	\$ 1618	\$ 1837	\$ 1842	\$ 1840
TEMPLE	TEMPLE ISD	1942	1639	1980	1996	2014
TERRELL	TERRELL ISD	1951	1646	1951	1836	2123
TEXARKANA	TEXARKANA ISD	1719	1607	1757	1755	1560
	LIBERTY-EYLAU ISD	1572	1466	1675	1690	1730
TEXAS CITY	TEXAS CITY ISD	1676	1279	1773	1781	1781
	DICKINSON ISD	1984	1505	2032	2101	2101
	LA MARQUE ISD	1820	1486	1973	2063	2063
THE COLONY	LEWISVILLE ISD	1939	1737	1935	1940	1992
TOMBALL	TOMBALL ISD	1736	1489	1912	2012	2012
TULIA	TULIA ISD	1672	1509	2016	1901	1943
TYLER	TYLER ISD	1747	1531	1785	1766	1714
UNIVERSAL CITY	JUDSON ISD	\$ 2009	\$ 1761	\$ 2018	\$ 2033	\$ 2100
UNIVERSITY PARK	HIGHLAND PARK ISD	1751	1368	1777	1900	1900
UVALDE	UVALDE ISD	1359	1169	1407	1471	1437
VERNON	VERNON ISD	\$ 1800	\$ 1740	\$ 1834	\$ 1867	\$ 1807
VICTORIA	VICTORIA ISD	1859	1663	1891	1918	1866
VIDOR	VIDOR ISD	1973	1542	2011	2045	1892
WACO	WACO ISD	\$ 2033	\$ 1745	\$ 2017	\$ 2024	\$ 1860
	CHINA SPRING ISD	1714	1454	1780	1839	1839
	BOSQUEVILLE ISD	1934	1656	1917	1989	1860

APPENDIX B
LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
	MIDWAY ISD	1984	1703	2029	2071	2071
WATAUGA	BIRDVILLE ISD	2067	1846	2121	2201	2134
	KELLER ISD	1973	1759	2011	2143	2314
WAXAHACHIE	WAXAHACHIE ISD	1777	1485	1839	1877	1826
WEATHERFORD	WEATHERFORD ISD	1839	1613	1845	1766	1906
WEBSTER	CLEAR CREEK ISD	1863	1603	1880	1935	1935
WESLACO	WESLACO ISD	1826	1625	1863	1978	1821
WEST ORANGE	WEST ORANGE-COVE	1877	1502	1962	1966	1966
WEST UNIV. PLACE	HOUSTON ISD	1792	1463	1837	1888	1850
WHARTON	WHARTON ISD	2033	1830	2026	2051	1861
WHITE OAK	WHITE OAK ISD	1535	1230	1551	1545	1545
WHITE SETTLEMENT	WHITE SETTLEMENT	1941	1641	1950	1994	1930
WHITEHOUSE	WHITEHOUSE ISD	1626	1412	1663	1695	1695
WICHITA FALLS	WICHITA FALLS ISD	1769	1707	1815	1801	1853
	CITY VIEW ISD	1765	1705	1780	1770	1770
WINDCREST	NORTH EAST ISD	1980	1749	2006	2048	2057
WOODWAY	MIDWAY ISD	1782	1501	1822	1860	1860
WYLIE	WYLIE ISD	1980	1762	1974	2041	1968
YOAKUM	YOAKUM ISD	\$ 1725	\$ 1516	\$ 1718	\$ 1576	\$ 1657

APPENDIX

REGIONAL EDUCATION SERVICE CENTERS



Regional Education Service Center

Region	Headquarters	Region	Headquarters
1	Edinburg	11	Fort Worth
2	Corpus Christi	12	Waco
3	Victoria	13	Austin
4	Houston	14	Abilene
5	Beaumont	15	San Angelo
6	Huntsville	16	Amarillo
7	Kilgore	17	Lubbock
8	Mount Pleasant	18	Midland
9	Wichita Falls	19	El Paso
10	Richardson	20	San Antonio

APPENDIX C
BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
REGION 1										
ALAMO	PHARR-SAN JUAN-ALA	93.7%	\$.6537	\$1.3396	\$.0000	\$.0000	\$.3738	\$.1539	\$2.5209	156
BROWNSVILLE	BROWNSVILLE ISD	93.7%	.6132	1.2514	.1014	.0000	.2922	.1257	2.3839	224
DONNA	DONNA ISD	96.9%	.6977	1.2113	.0000	.0000	.3866	.1591	2.4547	190
EDINBURG	EDINBURG ISD	100.2%	.6612	1.2661	.0000	.0000	.3996	.1645	2.4914	172
ELSA	EDCOUCH ELSA ISD	95.7%	.7463	1.1934	.0000	.0000	.3817	.1571	2.4784	179
HARLINGEN	HARLINGEN ISD	95.4%	.4286	1.2003	.0000	.0000	.2975	.0358	1.9622	379
	RIO HONDO ISD	98.7%	.4436	1.2888	.0000	.0000	.3079	.0370	2.0773	356
	SAN BENITO ISD	98.5%	.4428	1.2667	.0000	.0000	.3073	.0369	2.0538	364
FERIA	LA FERIA ISD	96.7%	.6380	1.2283	.0000	.0000	.3015	.0363	2.2042	310
LAREDO	LAREDO ISD	97.7%	.4983	.8286	.1671	.0000	.3245	.0000	1.8185	396
	UNITED ISD	98.0%	.4997	1.3594	.1676	.0000	.3254	.0000	2.3522	241
MCALLEN	MCALLEN ISD	94.7%	.4070	1.2558	.0000	.0000	.3776	.1554	2.1959	316
	SHARYLAND ISD	93.4%	.4016	1.2794	.0000	.0000	.3725	.1533	2.2069	308
MERCEDES	MERCEDES ISD	97.5%	.7742	1.1988	.0000	.0000	.3889	.1601	2.5220	154
	WESLACO ISD	94.2%	.7477	1.2806	.0000	.0000	.3756	.1546	2.5585	136
MISSION	MISSION ISD	95.5%	.6208	1.3180	.0000	.0000	.3810	.1759	2.4958	171
	SHARYLAND ISD	93.4%	.6070	1.2794	.0000	.0000	.3725	.1720	2.4310	204
PHARR	PHARR-SAN JUAN-ALA	93.7%	.5247	1.3396	.0000	.0000	.3738	.0351	2.2732	279
PORT ISABEL	POINT ISABEL ISD	95.4%	.6236	1.0882	.1032	.0000	.2975	.2596	2.3720	230
RAYMONDVILLE	RAYMONDVILLE ISD	101.2%	.5378	1.1536	.0000	.0405	.5376	.1534	2.4230	208
ROMA CITY	ROMA ISD	103.4%	.2948	1.1033	.0000	.1799	.6087	.0000	2.1867	322
SAN BENITO	SAN BENITO ISD	98.5%	.8379	1.2667	.0000	.0000	.3073	.1169	2.5288	148
SAN JUAN	PHARR-SAN JUAN-ALA	93.7%	.8134	1.3396	.0000	.0000	.3738	.1539	2.6806	82
WESLACO	WESLACO ISD	94.2%	.5179	1.2806	.0000	.0000	.3756	.1546	2.3287	252
REGION 2										
ALICE	ALICE ISD	99.8%	\$.3793	\$1.4081	\$.0000	\$.0000	\$.5689	\$.1658	\$2.5220	153
ARANSAS PASS	ARANSAS PASS ISD	100.5%	.8740	1.4357	.0000	.0000	.5216	.1016	2.9329	15
BEEVILLE	BEEVILLE ISD	97.3%	.4613	1.3228	.1426	.0000	.5098	.3116	2.7480	60
CORPUS CHRISTI	CORPUS CHRISTI ISD	101.6%	.6128	1.4227	.1715	.2285	.3173	.0320	2.7849	45
	CALALLEN ISD	102.1%	.6161	1.5284	.1724	.2297	.3191	.0322	2.8978	18
	FLOUR BLUFF ISD	100.6%	.6069	1.4050	.1699	.2263	.3143	.0317	2.7541	58
	PORT ARANSAS ISD	98.3%	.5930	1.2572	.1660	.2211	.3071	.0310	2.5754	128
	TULOSO-MIDWAY ISD	100.5%	.6065	1.4745	.1698	.2261	.3141	.0317	2.8227	34
	WEST OSO ISD	102.9%	.6211	1.6129	.1738	.2316	.3216	.0324	2.9935	9
FALFURRIAS	BROOKS ISD	104.5%	.1671	1.3685	.0000	.0000	1.0966	.0000	2.6323	103
INGLESIDE	INGLESIDE ISD	100.3%	.6918	1.2423	.0000	.0000	.5206	.1014	2.5562	137
KINGSVILLE	KINGSVILLE ISD	98.1%	.6786	1.2492	.0000	.0000	.5295	.1275	2.5848	124
	RICARDO ISD	98.3%	.6796	1.3264	.0000	.0000	.5303	.1277	2.6640	90
MATHIS	MATHIS ISD	100.3%	.8273	1.2168	.0000	.0000	.5204	.1014	2.6659	88
PORTLAND	GREGORY-PORTLAND	98.6%	.6111	1.2371	.0000	.0000	.5116	.0997	2.4594	188
ROBSTOWN	ROBSTOWN ISD	99.5%	1.0302	1.3868	.0000	.2238	.3109	.3298	3.2815	1
ROCKPORT	ARANSAS COUNTY ISD	100.1%	.3630	1.4828	.0000	.0000	.3826	.0549	2.2832	273
SAN DIEGO	SAN DIEGO ISD	96.0%	.0000	1.6701	.0000	.0000	.9262	.1206	2.7169	71
SINTON	SINTON ISD	103.7%	.6843	1.3981	.0000	.0000	.5381	.1048	2.7252	68
REGION 3										
BAY CITY	BAY CITY ISD	98.7%	\$.6777	\$1.1452	\$.0000	\$.1216	\$.2714	\$.0592	\$2.2751	278
COLUMBUS	COLUMBUS ISD	99.3%	.1727	1.1782	.0000	.0695	.3773	.0000	1.7978	398
CUERO	CUERO ISD	100.3%	.2888	1.3305	.0000	.0921	.4837	.0000	2.1952	317
EAGLE LAKE	RICE CONSOLIDATED	102.0%	.4637	1.3954	.0000	.0000	.3876	.0000	2.2467	292
EDNA	EDNA ISD	88.4%	.4084	1.2464	.0000	.1809	.5894	.1807	2.6058	114
EL CAMPO	EL CAMPO ISD	100.7%	.4569	1.1074	.1550	.0000	.5034	.0302	2.2529	290
KENEDY	KENEDY ISD	96.6%	.2068	1.3108	.0000	.1810	.6640	.0188	2.3813	226
PALACIOS	PALACIOS ISD	104.4%	.7307	1.0021	.0000	.1286	.2871	.4262	2.5747	129
PORT LAVACA	CALHOUN COUNTY ISD	98.2%	.6622	1.2437	.0000	.0000	.3438	.0405	2.2902	269
VICTORIA	VICTORIA ISD	98.6%	.7099	1.2108	.1505	.0000	.2920	.0000	2.3632	233
WHARTON	WHARTON ISD	98.8%	.5729	1.2842	.1521	.0000	.4939	.0296	2.5328	146
YOAKUM	YOAKUM ISD	100.7%	.2557	1.2352	.0000	.1703	.4857	.0000	2.1469	338
REGION 4										
ALVIN	ALVIN ISD	92.0%	\$.7753	\$1.3271	\$.1554	\$.0000	\$.2907	\$.0000	\$2.5485	139
ANGLETON	ANGLETON ISD	99.8%	.7024	1.3975	.0000	.2182	.3156	.4034	3.0371	8
BAYTOWN	GOOSE CREEK ISD	98.6%	.7266	1.4857	.1771	.1934	.3244	.0740	2.9814	11
BELLAIRE	HOUSTON ISD	97.3%	.5060	1.3468	.0524	.1909	.3203	.0731	2.4895	174
CLEVELAND	CLEVELAND ISD	96.8%	.6560	1.2707	.0000	.0000	.5254	.0000	2.4521	191

APPENDIX C
 BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	Tax Burden					Total	Tax Burden Rank	
			City	School	College	Hospital	County			Other
CLUTE CITY	BRAZOSPORT ISD	98.0%	.6264	1.2349	.0686	.0000	.3098	.2202	2.4599	187
DAYTON	DAYTON ISD	96.6%	.6480	1.1964	.0000	.0000	.5242	.0000	2.3686	231
DEER PARK	DEER PARK ISD	98.7%	.6709	1.3437	.0987	.1936	.3247	.0741	2.7055	74
DICKINSON	DICKINSON ISD	96.7%	.3052	1.6640	.1605	.0000	.4497	.0000	2.5794	125
FREESPORT	BRAZOSPORT ISD	98.0%	.7959	1.2349	.0686	.0000	.3098	.2202	2.6294	105
FRIENDSWOOD	FRIENDSWOOD ISD	96.2%	.6375	1.6538	.0000	.0000	.4471	.1394	2.8778	24
GALENA PARK	GALENA PARK ISD	97.7%	1.0293	1.3843	.0977	.1917	.3215	.0734	3.0979	6
GALVESTON	GALVESTON ISD	94.5%	.5297	1.4432	.1677	.0000	.4394	.0275	2.6076	112
HITCHCOCK	HITCHCOCK ISD	92.2%	.5531	1.5764	.1530	.0000	.4287	.0000	2.7111	73
HOUSTON	HOUSTON ISD	97.3%	.6131	1.3468	.0524	.1909	.3203	.0731	2.5966	118
	ALDINE ISD	95.3%	.6001	1.3773	.0572	.1869	.3135	.0715	2.6065	113
	ALIEF ISD	98.6%	.6211	1.7740	.0000	.1934	.3244	.0740	2.9869	10
	NORTH FOREST ISD	100.8%	.6347	1.6947	.0000	.1977	.3316	.0757	2.9343	14
	PASADENA ISD	97.1%	.6120	1.3892	.0971	.1906	.3197	.0730	2.6817	80
	SPRING BRANCH ISD	94.0%	.5924	1.5629	.0000	.1845	.3095	.0706	2.7199	70
HUMBLE	HUMBLE ISD	95.5%	.2120	1.6543	.0573	.1874	.3143	.0717	2.4971	169
JACINTO CITY	GALENA PARK ISD	97.7%	.8490	1.3843	.0977	.1917	.3215	.0734	2.9175	16
JERSEY VILLAGE	CYPRESS-FAIRBANKS	95.1%	.6940	1.5972	.0000	.1865	.3129	.0714	2.8621	27
KATY	KATY ISD	97.4%	.6032	1.6481	.0000	.1911	.3206	.0732	2.8362	29
LA MARQUE	LA MARQUE ISD	95.6%	.4781	1.6001	.1587	.0000	.4447	.0000	2.6815	81
	HITCHCOCK ISD	92.2%	.4609	1.5764	.1530	.0000	.4287	.0000	2.6189	110
LAKE JACKSON	BRAZOSPORT ISD	98.0%	.3480	1.2349	.0686	.0000	.3098	.2202	2.1815	324
LA PORTE	LA PORTE ISD	97.7%	.6937	1.5046	.0977	.1917	.3215	.0734	2.8826	22
LEAGUE CITY	CLEAR CREEK ISD	97.1%	.7723	1.3849	.1612	.0000	.4517	.0000	2.7701	50
LIBERTY	LIBERTY ISD	96.0%	.4603	1.3758	.0000	.0000	.5208	.1017	2.4586	189
MEADOWS	FORT BEND ISD	98.1%	.3595	1.5003	.0000	.0000	.5993	.6174	3.0765	7
MISSOURI CITY	FORT BEND ISD	98.1%	.5265	1.5003	.0000	.0000	.5993	.0000	2.6261	107
NASSAU BAY	CLEAR CREEK ISD	97.1%	.3676	1.3849	.0000	.1906	.3197	.0730	2.3357	247
PASADENA	PASADENA ISD	97.1%	.5513	1.3892	.0971	.1906	.3197	.0730	2.6210	109
PEARLAND	PEARLAND ISD	93.4%	.7442	1.4939	.0000	.0000	.2951	.0000	2.5332	145
PRAIRIE VIEW	WALLER ISD	98.3%	.3734	1.7002	.0000	.0000	.6551	.0000	2.7287	67
RICHMOND	LAMAR CONSOLIDATED	97.9%	.8191	1.4729	.0000	.0000	.5981	.0000	2.8901	21
ROSENBERG	LAMAR CONSOLIDATED	97.9%	.5676	1.4729	.0000	.0000	.5981	.0000	2.6385	99
SANTA FE	SANTA FE ISD	93.4%	.3444	1.2824	.1549	.0000	.4342	.0000	2.2159	304
SEABROOK	CLEAR CREEK ISD	97.1%	.5178	1.3849	.0000	.1906	.3197	.0730	2.4859	176
SOUTH HOUSTON	PASADENA ISD	97.1%	.6753	1.3892	.0971	.1906	.3197	.0730	2.7449	61
STAFFORD	STAFFORD (CITY)	97.7%	.2037	1.4943	.0000	.0000	.5970	.1735	2.4686	184
SUGAR LAND	FORT BEND ISD	98.1%	.4903	1.5003	.0000	.0000	.5993	.0000	2.5899	121
TEXAS CITY	TEXAS CITY ISD	99.5%	.2737	1.3144	.1651	.0000	.4628	.0000	2.2160	303
	DICKINSON ISD	96.7%	.2660	1.6640	.1605	.0000	.4497	.0000	2.5401	140
	LA MARQUE ISD	95.6%	.2630	1.6001	.1587	.0000	.4447	.0000	2.4664	186
TOMBALL	TOMBALL ISD	95.0%	.3255	1.4366	.0570	.1864	.3127	.0714	2.3896	221
WEBSTER	CLEAR CREEK ISD	97.1%	.3817	1.3849	.0000	.1906	.3197	.0730	2.3498	243
WEST UNIV. PLACE	HOUSTON ISD	97.3%	.3649	1.3468	.0000	.1909	.3203	.0731	2.2960	263
REGION 5										
BEAUMONT	BEAUMONT ISD	98.2%	\$.6086	\$1.3264	\$.0000	\$.0000	\$.3170	\$.2302	\$2.4823	177
BRIDGE CITY	BRIDGE CITY ISD	98.9%	.6208	1.3804	.0000	.0000	.4241	.0726	2.4980	168
GROVES	PORT ARTHUR ISD	98.9%	.7140	1.4194	.0000	.0000	.3194	.2116	2.6643	89
	PORT NECHES ISD	98.3%	.7098	1.3521	.0000	.0000	.3175	.2104	2.5898	122
JASPER	JASPER ISD	98.8%	.1753	1.4521	.0000	.0741	.3717	.0000	2.0733	359
LUMBERTON	LUMBERTON ISD	89.2%	.0000	1.2626	.0000	.0000	.5176	.0385	1.8187	395
NEDERLAND	NEDERLAND ISD	96.2%	.6735	1.3811	.0000	.0000	.3108	.1535	2.5189	158
ORANGE	WEST ORANGE-COVE	99.8%	.7961	1.4706	.0000	.0000	.4279	.0732	2.7678	52
	LITTLE CYPRESS-M.	98.8%	.7884	1.4940	.0000	.0000	.4238	.0725	2.7787	46
PORT ARTHUR	PORT ARTHUR ISD	98.9%	.7664	1.4194	.0000	.0000	.3194	.2116	2.7167	72
	SABINE PASS ISD	103.0%	.7980	1.3440	.0000	.0000	.3326	.2203	2.6949	77
	PORT NECHES ISD	98.3%	.7619	1.3521	.0000	.0000	.3175	.2104	2.6419	98
PORT NECHES	PORT NECHES ISD	98.3%	.7373	1.3521	.0000	.0000	.3175	.1568	2.5638	133
	NEDERLAND ISD	96.2%	.7216	1.3811	.0000	.0000	.3108	.1535	2.5670	132
SILSBEE	SILSBEE ISD	94.7%	.6047	1.2477	.0000	.0000	.5495	.0000	2.4019	214
VIDOR	VIDOR ISD	98.4%	.3344	1.4459	.0000	.0000	.4218	.3117	2.5138	161
WEST ORANGE	WEST ORANGE-COVE	99.8%	.4804	1.4706	.0000	.0000	.4279	.0732	2.4520	192
REGION 6										
BRENHAM	BRENHAM ISD	100.0%	\$.3994	\$1.2361	\$.0460	\$.0000	\$.5076	\$.0000	\$2.1891	321
BRYAN	BRYAN ISD	100.8%	.6138	1.3295	.0000	.0000	.4432	.0000	2.3866	222
CAMERON	CAMERON ISD	103.9%	.6129	1.1859	.0000	.0000	.2805	.0000	2.0793	353

APPENDIX C
BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
COLLEGE STATION	COLLEGE STATION	100.1%	.4131	1.6823	.0000	.0000	.4405	.0000	2.5358	144
CONROE	CONROE ISD	97.3%	.4330	1.5944	.0584	.1954	.4711	.0000	2.7523	59
CROCKETT	CROCKETT ISD	98.1%	.4025	1.0991	.0000	.0910	.2585	.0000	1.8511	394
HEARNE	HEARNE ISD	100.9%	.6010	1.1909	.0000	.0000	.2902	.0000	2.0821	352
HUNTSVILLE	HUNTSVILLE ISD	103.0%	.3958	1.4519	.0000	.1673	.5097	.0000	2.5248	151
LIVINGSTON	LIVINGSTON ISD	101.1%	.0000	1.4071	.0000	.0000	.5442	.0000	1.9513	383
NAVASOTA	NAVASOTA ISD	98.0%	.6800	1.2248	.0000	.0000	.4213	.0000	2.3262	253
ROCKDALE	ROCKDALE ISD	99.4%	.5245	1.1847	.0000	.0000	.2685	.0000	1.9777	376
SEALY	SEALY ISD	97.8%	.3814	1.2426	.0000	.0000	.5098	.0000	2.1338	341
REGION 7										
ATHENS	ATHENS ISD	102.0%	\$.2482	\$1.4687	\$.0627	\$.0000	\$.4254	\$.1499	\$2.3550	237
CARTHAGE	CARTHAGE ISD	98.2%	.7105	1.4200	.1722	.0000	.4223	.0000	2.7249	69
CENTER	CENTER ISD	102.4%	.8094	1.4497	.0000	.0000	.6801	.0000	2.9392	13
DIBOLL	DIBOLL ISD	97.3%	.3190	1.2744	.0808	.0000	.2023	.0000	1.8766	393
GILMER	GILMER ISD	104.2%	.5315	1.2923	.0000	.0000	.5617	.0000	2.3855	223
GLADEWATER	GLADEWATER ISD	100.1%	.7463	1.4811	.1292	.0000	.2450	.0000	2.6016	116
HENDERSON	HENDERSON ISD	98.4%	.4898	1.3282	.0000	.0000	.3223	.0295	2.1697	329
JACKSONVILLE	JACKSONVILLE ISD	99.0%	.5392	1.2915	.0000	.0000	.4533	.0000	2.2839	272
KILGORE	KILGORE ISD	99.1%	.6346	1.1596	.1279	.0000	.2425	.0000	2.1645	331
LONGVIEW	LONGVIEW ISD	100.6%	.5364	1.2870	.0000	.0000	.2460	.0000	2.0695	361
	HALLSVILLE ISD	100.2%	.5344	1.3732	.0000	.0000	.2451	.0000	2.1527	336
	PINE TREE ISD	99.6%	.5312	1.3144	.0000	.0000	.2437	.0000	2.0893	351
	SPRING HILL ISD	100.4%	.5355	1.3952	.0000	.0000	.2456	.0000	2.1763	327
LUFKIN	LUFKIN ISD	96.2%	.4186	1.2547	.0798	.0000	.1999	.0000	1.9530	382
	HUDSON ISD	93.3%	.4062	1.2736	.0775	.0000	.1940	.0000	1.9512	384
MARSHALL	MARSHALL ISD	108.4%	.5530	1.2631	.0000	.0000	.2874	.0000	2.1035	348
MINEOLA	MINEOLA ISD	98.8%	.5478	1.2881	.0000	.0000	.3545	.0000	2.1904	320
NACOGDOCHES	NACOGDOCHES ISD	91.5%	.6108	1.3496	.0000	.0680	.2744	.0000	2.3027	260
PALESTINE	PALESTINE ISD	103.0%	.6318	1.3636	.0422	.0000	.4096	.0000	2.4472	193
	WESTWOOD ISD	104.9%	.6435	1.3449	.0000	.0000	.4172	.0000	2.4056	213
RUSK TOWN	RUSK ISD	109.9%	.4398	1.3193	.0000	.0000	.5035	.0000	2.2626	287
TYLER	TYLER ISD	101.1%	.5395	1.3639	.1185	.0000	.2099	.0000	2.2318	293
WHITE OAK	WHITE OAK ISD	100.4%	.2786	1.2854	.1295	.0000	.2457	.0000	1.9392	386
WHITEHOUSE	WHITEHOUSE ISD	98.2%	.5120	1.3635	.0000	.0000	.2038	.0000	2.0793	354
REGION 8										
ATLANTA	ATLANTA ISD	103.4%	\$.6036	\$1.2248	\$.0000	\$.0000	\$.4294	\$.0000	\$2.2578	288
	QUEEN CITY ISD	100.7%	.5876	1.1869	.0000	.0000	.4181	.0000	2.1925	318
CLARKSVILLE	CLARKSVILLE ISD	99.5%	.7742	1.0843	.0000	.0000	.5592	.0000	2.4177	211
MOUNT PLEASANT	MOUNT PLEASANT ISD	98.9%	.3384	1.1573	.0989	.1738	.1572	.0000	1.9256	387
NEW BOSTON	NEW BOSTON ISD	98.2%	.1746	1.3262	.0000	.0000	.2961	.0000	1.7969	399
PARIS	PARIS ISD	99.5%	.5383	1.3282	.1376	.0000	.3402	.0000	2.3443	245
PITTSBURG	PITTSBURG ISD	100.6%	.3949	1.1133	.1006	.0000	.3597	.0000	1.9685	377
SULPHUR SPRINGS	SULPHUR SPRINGS	102.0%	.3176	1.3032	.0000	.0956	.4464	.0000	2.1628	332
TEXARKANA	TEXARKANA ISD	100.1%	.5009	1.3100	.0833	.0000	.3017	.0000	2.1959	315
	LIBERTY-EYLAU ISD	99.1%	.4960	1.2168	.0825	.0000	.2988	.0000	2.0942	350
REGION 9										
BOWIE	BOWIE ISD	96.4%	\$.3336	\$1.1610	\$.0000	\$.0000	\$.3830	\$.0000	\$1.8775	391
BURKBURNETT	BURKBURNETT ISD	101.0%	.5592	1.2321	.0000	.0000	.3419	.0000	2.1331	342
GRAHAM	GRAHAM ISD	96.6%	.7360	1.1959	.0000	.0000	.4442	.0000	2.3761	229
IOWA PARK	IOWA PARK ISD	101.1%	.8090	1.1294	.0000	.0000	.3423	.0000	2.2807	274
VERNON	VERNON ISD	98.2%	.4293	1.1579	.1966	.1692	.3400	.0000	2.2930	266
WICHITA FALLS	WICHITA FALLS ISD	100.8%	.6791	1.2489	.0000	.0000	.3412	.0000	2.2692	280
	CITY VIEW ISD	100.6%	.6774	1.2068	.0000	.0000	.3404	.0000	2.2247	299
REGION 10										
ADDISON	CARROLLTON FARMERS	97.5%	\$.5205	\$1.3851	\$.0478	\$.2027	\$.1973	\$.0059	\$2.3594	234
	DALLAS ISD	98.0%	.5233	1.3612	.0480	.2038	.1984	.0060	2.3407	246
ALLEN	ALLEN ISD	101.4%	.7770	1.5647	.0999	.0000	.2637	.0000	2.7053	75
BALCH SPRINGS	DALLAS ISD	98.0%	.5392	1.3612	.0480	.2038	.1984	.0060	2.3566	236
	MESQUITE ISD	98.4%	.5411	1.4341	.0482	.2046	.1991	.0060	2.4332	202
BONHAM	BONHAM ISD	88.8%	.4883	1.1703	.0000	.0000	.3072	.0000	1.9658	378
CARROLLTON	CARROLLTON FARMERS	97.5%	.5719	1.3851	.0478	.2027	.1973	.0059	2.4108	212
CEDAR HILL	CEDAR HILL ISD	99.4%	.6101	1.7192	.0487	.2066	.2011	.0061	2.7918	43
COMMERCE	COMMERCE ISD	95.6%	.4794	1.2073	.0000	.2038	.4016	.0000	2.2921	267
COPPELL	COPPELL ISD	97.6%	.6827	1.4886	.0478	.2029	.1975	.1524	2.7719	49

APPENDIX C
 BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	Tax Burden					Total	Tax Burden Rank	
			City	School	College	Hospital	County			
DALLAS	DALLAS ISD	98.0%	.6611	1.3612	.0480	.2038	.1984	.0060	2.4785	178
	DUNCANVILLE ISD	101.2%	.6825	1.5763	.0496	.2104	.2048	.0062	2.7298	66
	GRAND PRAIRIE ISD	104.7%	.7064	1.4957	.0513	.2177	.2120	.0064	2.6895	79
	RICHARDSON ISD	99.2%	.6693	1.4981	.0486	.2063	.2009	.0061	2.6293	106
	IRVING ISD	98.5%	.6646	1.4731	.0483	.2049	.1994	.0060	2.5962	119
	WILMER-HUTCHINS	106.2%	.7159	1.9163	.0520	.2207	.2149	.0065	3.1262	4
DE SOTO	DE SOTO ISD	98.9%	.6234	1.5966	.0485	.2057	.2003	.0060	2.6804	84
DENISON	DENISON ISD	98.0%	.7840	1.4147	.0896	.0000	.3671	.0000	2.6554	92
DUNCANVILLE	DUNCANVILLE ISD	101.2%	.8461	1.5763	.0496	.2104	.2048	.0062	2.8934	19
ENNIS	ENNIS ISD	97.7%	.6050	1.2738	.0000	.0000	.2964	.0000	2.1752	328
FARMERS BRANCH	CARROLLTON FARMERS	97.5%	.4290	1.3851	.0478	.2027	.1973	.0059	2.2679	282
	DALLAS ISD	98.0%	.4313	1.3612	.0480	.2038	.1984	.0060	2.2487	291
FORNEY CITY	FORNEY ISD	108.2%	.7446	1.5120	.0000	.0000	.4341	.0000	2.6907	78
FRISCO	FRISCO ISD	99.3%	.4467	1.5510	.0978	.0000	.2581	.0000	2.3535	240
GARLAND	GARLAND ISD	98.7%	.5913	1.3757	.0484	.2052	.1998	.0060	2.4264	207
	RICHARDSON ISD	99.2%	.5944	1.4981	.0486	.2063	.2009	.0061	2.5544	138
GLENN HEIGHTS	DE SOTO ISD	98.9%	.6728	1.5966	.0485	.2057	.2003	.0060	2.7299	65
GRAND PRAIRIE	GRAND PRAIRIE ISD	104.7%	.6713	1.4957	.0513	.2177	.2120	.0064	2.6544	93
GREENVILLE	GREENVILLE ISD	98.0%	.7135	1.3432	.0000	.2089	.4117	.0000	2.6773	86
HIGHLAND PARK	HIGHLAND PARK ISD	93.6%	.2646	1.3325	.0458	.1945	.1894	.0057	2.0326	368
IRVING	IRVING ISD	98.5%	.4976	1.4731	.0483	.2049	.1994	.0060	2.4293	205
	CARROLLTON FARMERS	97.5%	.4924	1.3851	.0478	.2027	.1973	.0059	2.3313	251
	COPPELL ISD	97.6%	.4929	1.4886	.0478	.2029	.1975	.0060	2.4357	201
KAUFMAN	KAUFMAN ISD	103.6%	.6273	1.3321	.0637	.0000	.4156	.0000	2.4387	198
LANCASTER	LANCASTER ISD	101.9%	.6843	1.6529	.0499	.2118	.2062	.0062	2.8113	39
	WILMER-HUTCHINS	106.2%	.7130	1.9163	.0520	.2207	.2149	.0065	3.1233	5
MCKINNEY	MCKINNEY ISD	101.2%	.6589	1.6009	.0997	.0000	.2631	.0000	2.6225	108
MESQUITE	MESQUITE ISD	98.4%	.4624	1.4341	.0482	.2046	.1991	.0060	2.3545	238
MIDLOTHIAN	MIDLOTHIAN ISD	99.6%	.0782	1.5661	.0000	.0000	.3022	.2640	2.2105	307
PLANO	PLANO ISD	98.8%	.5040	1.4361	.0973	.0000	.2568	.0000	2.2943	265
RICHARDSON	RICHARDSON ISD	99.2%	.4069	1.4981	.0486	.2063	.2009	.0061	2.3669	232
ROCKWALL	ROCKWALL ISD	95.9%	.3738	1.3216	.0000	.0000	.2652	.0000	1.9607	380
ROWLETT	GARLAND ISD	98.7%	.5658	1.3757	.0484	.2052	.1998	.0060	2.4009	215
SACHSE CITY	GARLAND ISD	98.7%	.5933	1.3757	.0484	.2052	.1998	.0060	2.4283	206
SEAGOVILLE	DALLAS ISD	98.0%	.5724	1.3612	.0480	.2038	.1984	.0060	2.3898	220
SHERMAN	SHERMAN ISD	96.6%	.5566	1.3009	.0883	.0000	.3617	.0000	2.3076	257
TERRELL	TERRELL ISD	106.3%	.6908	1.2564	.0654	.0000	.4263	.0000	2.4389	197
UNIVERSITY PARK	HIGHLAND PARK ISD	93.6%	.4540	1.3325	.0458	.1945	.1894	.0057	2.2219	301
WAXAHACHIE	WAXAHACHIE ISD	98.0%	.6211	1.3506	.0000	.0000	.2971	.0294	2.2982	262
WYLIE	WYLIE ISD	100.3%	.6169	1.4908	.0988	.0000	.2608	.0000	2.4673	185
REGION 11										
ARLINGTON	ARLINGTON ISD	96.5%	\$.6035	\$1.3433	\$.0424	\$.2211	\$.2624	\$.0000	\$2.4727	182
	MANSFIELD ISD	97.5%	.6097	1.3742	.0428	.2234	.2652	.0000	2.5153	159
AZLE	AZLE ISD	95.3%	.4250	1.2235	.0582	.1403	.3568	.0000	2.2038	311
BEDFORD	HURST-EULESS-B	96.7%	.4086	1.4554	.0425	.2216	.2629	.0000	2.3910	219
BENBROOK	FORT WORTH ISD	96.3%	.7463	1.3625	.0423	.2206	.2618	.0000	2.6335	102
BURLESON	BURLESON ISD	95.8%	.5536	1.2203	.0000	.0000	.3536	.0287	2.1562	335
CLEBURNE	CLEBURNE ISD	101.1%	.6740	1.3666	.0000	.0000	.3733	.0303	2.4442	195
COLLEYVILLE	GRAPEVINE ISD	97.5%	.2828	1.3551	.0428	.2233	.2650	.0000	2.1691	330
CROWLEY	CROWLEY ISD	97.9%	.6432	1.4543	.0430	.2244	.2663	.0000	2.6312	104
DECATUR	DECATUR ISD	101.9%	.3871	1.4670	.0000	.0000	.4381	.0408	2.3330	248
DENTON	DENTON ISD	100.9%	.7244	1.4831	.0000	.0000	.2950	.0000	2.5026	166
EULESS	GRAPEVINE ISD	97.5%	.5835	1.3551	.0428	.2233	.2650	.0000	2.4698	183
	HURST-EULESS-B	96.7%	.5789	1.4554	.0425	.2216	.2629	.0000	2.5612	134
EVERMAN	EVERMAN ISD	96.7%	.7897	1.4170	.0425	.2216	.2630	.0000	2.7338	63
FLOWER MOUND	LEWISVILLE ISD	99.7%	.5027	1.3291	.0000	.0000	.2916	.0000	2.1234	344
FOREST HILL	FORT WORTH ISD	96.3%	.8877	1.3625	.0423	.2206	.2618	.0000	2.7749	47
	EVERMAN ISD	96.7%	.8917	1.4170	.0425	.2216	.2630	.0000	2.8358	30
FORT WORTH	FORT WORTH ISD	96.3%	.9148	1.3625	.0423	.2206	.2618	.0000	2.8020	41
	CASTLEBERRY ISD	98.8%	.9390	1.3096	.0434	.2264	.2687	.0000	2.7871	44
	BURLESON ISD	95.8%	.9103	1.2203	.0421	.2195	.2605	.0000	2.6527	94
	EAGLE MT-SAGINAW	94.1%	.8937	1.4236	.0413	.2155	.2558	.0000	2.8299	33
	EVERMAN ISD	96.7%	.9189	1.4170	.0425	.2216	.2630	.0000	2.8630	26
	HURST-EULESS-B	96.7%	.9187	1.4554	.0425	.2216	.2629	.0000	2.9011	17
	LAKE WORTH ISD	97.6%	.9272	1.2952	.0428	.2236	.2653	.0000	2.7541	57
	WHITE SETTLEMENT	97.8%	.9295	1.4158	.0430	.2242	.2660	.0000	2.8784	23
GAINESVILLE	GAINESVILLE ISD	100.1%	.6448	1.3668	.1292	.1264	.3805	.0000	2.6476	96

APPENDIX C
BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
	LINDSAY ISD	97.6%	.6285	.9710	.1259	.1232	.3708	.0000	2.2194	302
	ARLINGTON ISD	96.5%	.6187	1.3433	.0424	.2211	.2624	.0000	2.4879	175
GRANDBURY	GRANDBURY ISD	96.2%	.3924	1.1543	.0000	.1900	.2627	.0128	2.0121	372
GRAPEVINE	GRAPEVINE ISD	97.5%	.4143	1.3551	.0428	.2233	.2650	.0000	2.3006	261
HALTOM CITY	BIRDVILLE ISD	96.4%	.4553	1.4668	.0423	.2208	.2620	.0000	2.4472	194
HIGHLAND VILLAGE	LEWISVILLE ISD	99.7%	.5623	1.3291	.0000	.0000	.2916	.0000	2.1830	323
HURST	HURST-EULESS-B	96.7%	.5860	1.4554	.0425	.2216	.2629	.0000	2.5684	131
	BIRDVILLE ISD	96.4%	.5840	1.4668	.0423	.2208	.2620	.0000	2.5759	127
KELLER	KELLER ISD	93.8%	.5064	1.3603	.0412	.2149	.2551	.0000	2.3778	228
KENNEDALE	KENNEDALE ISD	97.5%	.4509	1.4574	.0428	.2233	.2650	.0000	2.4395	196
LEWISVILLE	LEWISVILLE ISD	99.7%	.5593	1.3291	.0000	.0000	.2916	.0000	2.1800	326
MANSFIELD	MANSFIELD ISD	97.5%	.7329	1.3742	.0428	.2234	.2652	.0000	2.6385	100
MINERAL WELLS	MINERAL WELLS ISD	100.2%	.6799	1.4245	.0000	.1285	.3980	.1353	2.7663	53
NO RICHLAND HILL	BIRDVILLE ISD	96.4%	.5045	1.4668	.0423	.2208	.2620	.0000	2.4964	170
RICHLAND HILLS	BIRDVILLE ISD	96.4%	.3649	1.4668	.0423	.2208	.2620	.0000	2.3568	235
RIVER OAKS	CASTLEBERRY ISD	98.8%	.5832	1.3096	.0434	.2264	.2687	.0000	2.4313	203
SAGINAW	EAGLE MT-SAGINAW	94.1%	.5541	1.4236	.0413	.2155	.2558	.0000	2.4903	173
STEPHENVILLE	STEPHENVILLE ISD	100.2%	.4149	1.1737	.0000	.0000	.4741	.0000	2.0628	362
THE COLONY	LEWISVILLE ISD	99.7%	.7979	1.3291	.0000	.0000	.2916	.0000	2.4186	210
WATAUGA	BIRDVILLE ISD	96.4%	.6594	1.4668	.0423	.2208	.2620	.0000	2.6512	95
	KELLER ISD	93.8%	.6419	1.3603	.0412	.2149	.2551	.0000	2.5133	162
WEATHERFORD	WEATHERFORD ISD	104.4%	.3186	1.3786	.0638	.1537	.3911	.0000	2.3059	258
WHITE SETTLEMENT	WHITE SETTLEMENT	97.8%	.4892	1.4158	.0430	.2242	.2660	.0000	2.4381	199
REGION 12										
BELLMEAD	LA VEGA ISD	97.7%	\$.3605	\$1.3543	\$.0638	\$.0000	\$.3673	\$.0000	\$2.1459	339
BELTON	BELTON ISD	95.3%	.7850	1.3024	.0000	.0000	.2618	.0000	2.3492	244
COPPERAS COVE	COPPERAS COVE ISD	91.8%	.6978	1.0650	.1653	.0000	.3006	.0000	2.2286	295
CORSICANA	CORSICANA ISD	100.7%	.4836	1.4858	.1209	.0000	.2896	.0000	2.3798	227
FAIRFIELD	FAIRFIELD ISD	102.1%	.1551	1.1141	.0000	.0841	.2180	.0000	1.5714	405
GATESVILLE	GATESVILLE ISD	100.8%	.3209	1.2699	.0000	.0000	.3299	.0000	1.9206	388
HARKER HEIGHTS	KILLEEN ISD	95.6%	.6690	1.1074	.1721	.0000	.2627	.0000	2.2112	306
HEWITT	MIDWAY ISD	98.0%	.3399	1.4501	.0640	.0000	.3683	.0000	2.2223	300
HILLSBORO	HILLSBORO ISD	99.2%	.5623	1.1222	.0764	.0000	.4002	.0298	2.1909	319
KILLEEN	KILLEEN ISD	95.6%	.5854	1.1074	.1721	.0000	.2627	.0000	2.1276	343
LAMPASAS	LAMPASAS ISD	99.5%	.1898	1.1846	.0000	.0000	.3353	.0000	1.7098	401
MARLIN	MARLIN ISD	101.3%	.5156	1.1964	.0000	.0000	.5656	.0000	2.2776	277
MCGREGOR	MCGREGOR ISD	98.2%	.5082	1.2864	.0641	.0000	.3692	.0000	2.2279	296
MEXIA	MEXIA ISD	97.5%	.4486	1.2365	.0000	.0000	.3907	.0000	2.0758	357
ROBINSON	ROBINSON ISD	99.2%	.0000	1.3618	.0648	.0000	.3727	.0000	1.7993	397
TEMPLE	TEMPLE ISD	95.5%	.5620	1.4667	.1836	.0000	.2625	.0000	2.4748	181
WACO	WACO ISD	99.7%	.6653	1.4165	.0651	.0000	.3746	.0000	2.5215	155
	CHINA SPRING ISD	96.8%	.6461	1.1517	.0632	.0000	.3638	.0000	2.2248	298
	BOSQUEVILLE ISD	96.4%	.6434	1.3279	.0629	.0000	.3623	.0000	2.3965	218
	MIDWAY ISD	98.0%	.6542	1.4501	.0640	.0000	.3683	.0000	2.5366	142
WOODWAY	MIDWAY ISD	98.0%	.3954	1.4501	.0640	.0000	.3683	.0000	2.2778	276
REGION 13										
AUSTIN	AUSTIN ISD	98.3%	\$.6304	\$1.5251	\$.0467	\$.0000	\$.5666	\$.0000	\$2.7688	51
	DEL VALLE ISD	100.8%	.6462	1.3316	.0000	.0000	.5809	.0000	2.5587	135
	MANOR ISD	100.6%	.6447	1.5411	.0000	.0000	.5795	.0000	2.7654	54
	PFLUGERVILLE ISD	101.4%	.6497	1.5389	.0000	.0000	.5840	.0000	2.7726	48
BASTROP	BASTROP ISD	101.6%	.2335	1.4185	.0000	.0000	.5453	.0000	2.1973	313
BOERNE	BOERNE ISD	99.5%	.4508	1.3174	.0000	.0000	.3314	.0000	2.0996	349
ELGIN	ELGIN ISD	103.0%	.8024	1.4628	.0000	.0000	.5529	.0000	2.8180	35
FREDERICKSBURG	FREDERICKSBURG ISD	102.2%	.2554	1.4889	.0000	.0000	.2745	.0144	2.0332	367
GEORGETOWN	GEORGETOWN ISD	97.1%	.3786	1.4949	.0000	.0000	.3559	.0000	2.2293	294
GIDDINGS	GIDDINGS ISD	96.8%	.4162	1.2970	.0000	.0968	.3968	.0000	2.2069	309
GONZALES	GONZALES ISD	99.1%	.2880	1.1688	.0000	.1696	.3104	.0721	2.0089	373
LA GRANGE	LA GRANGE ISD	99.6%	.2506	1.1079	.0000	.0000	.2292	.0000	1.5877	404
LOCKHART	LOCKHART ISD	133.9%	.4980	1.4282	.0000	.0000	.5890	.0000	2.5151	160
LULING	LULING ISD	133.0%	.4137	1.0293	.0000	.0000	.5838	.0000	2.0268	370
MARBLE FALLS	MARBLE FALLS ISD	101.1%	.3774	1.5666	.0000	.0000	.3604	.0000	2.3044	259
NEW BRAUNFELS	NEW BRAUNFELS ISD	97.6%	.4001	.9074	.0000	.0000	.3003	.0000	1.6078	403
	COMAL ISD	98.2%	.4025	1.5511	.0000	.0000	.3021	.0000	2.2558	289
PFLUGERVILLE	PFLUGERVILLE ISD	101.4%	.6406	1.5389	.0000	.0000	.5840	.0000	2.7635	55
ROUND ROCK	ROUND ROCK ISD	96.9%	.6055	1.7431	.0000	.0000	.3554	.0000	2.7040	76
SAN MARCOS	SAN MARCOS ISD	104.1%	.6218	1.4405	.0000	.0000	.4549	.0208	2.5381	141

APPENDIX C
BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	Tax Burden							Total	Rank
			City	School	College	Hospital	County	Other			
SCHERTZ	SCHERTZ-CIBOLO-UC.	97.3%	.4142	1.4383	.0000	.0000	.3494	.0000	2.2019	312	
SEGUIN	SEGUIN ISD	99.1%	.5974	1.5741	.0000	.0000	.3559	.0000	2.5274	149	
SMITHVILLE	SMITHVILLE ISD	101.1%	.3199	1.4045	.0000	.0000	.5428	.0000	2.2673	283	
TAYLOR	TAYLOR ISD	99.7%	.5145	1.4157	.0000	.0000	.3655	.0000	2.2957	264	
REGION 14											
ABILENE	ABILENE ISD	98.6%	\$.6069	\$1.4786	\$.0000	\$.0000	\$.4511	\$.0000	\$ 2.5365	143	
	WYLIE ISD	97.1%	.5976	1.4597	.0000	.0000	.4442	.0000	2.5016	167	
BRECKENRIDGE	BRECKENRIDGE ISD	100.3%	.8025	1.4354	.0000	.0000	.3704	.0000	2.6083	111	
CISCO	CISCO ISD	100.3%	.7123	1.2083	.2006	.1563	.3662	.0000	2.6437	97	
COLORADO CITY	COLORADO ISD	98.9%	.3278	1.4412	.0000	.3225	.4216	.0000	2.5131	163	
COMANCHE	COMANCHE ISD	100.8%	.5139	.9674	.0000	.1814	.4162	.0000	2.0788	355	
EASTLAND	EASTLAND ISD	100.1%	.5826	1.0954	.0000	.0000	.3654	.0000	2.0434	366	
SNYDER	SNYDER ISD	102.5%	.3925	1.3933	.2374	.0000	.4542	.0000	2.4773	180	
STAMFORD	STAMFORD ISD	103.8%	.9085	1.4615	.0000	.3099	.4617	.0000	3.1417	3	
SWEETWATER	SWEETWATER ISD	101.7%	.5389	1.2811	.0000	.2617	.4474	.0000	2.5290	147	
REGION 15											
BALLINGER	BALLINGER ISD	94.7%	\$.2337	\$1.0747	\$.0000	\$.0000	\$.6036	\$.0000	\$ 1.9121	389	
BRADY	BRADY ISD	100.1%	.2707	1.2166	.0000	.2050	.3781	.0000	2.0704	360	
BROWNWOOD	BROWNWOOD ISD	99.3%	.6287	1.3608	.0000	.0000	.3219	.0000	2.3114	255	
COLEMAN	COLEMAN ISD	98.5%	.0914	1.4872	.0000	.0000	.4964	.0000	2.0750	358	
DEL RIO	SAN FELIPE-DEL RIO	97.0%	.4092	1.1641	.0000	.2185	.4988	.0000	2.2906	268	
SAN ANGELO	SAN ANGELO ISD	100.6%	.8109	1.2396	.0000	.0000	.2587	.0000	2.3092	256	
SONORA	SONORA ISD	101.8%	.5606	1.0281	.0000	.1403	.3940	.0146	2.1375	340	
REGION 16											
AMARILLO	AMARILLO ISD	100.0%	\$.2789	\$1.3305	\$.1309	\$.1904	\$.4209	\$.0000	\$ 2.3516	242	
	CANYON ISD	100.4%	.2799	1.2759	.1314	.1911	.2735	.0000	2.1519	337	
	RIVER ROAD ISD	101.2%	.2822	1.3497	.1324	.1926	.4260	.0000	2.3830	225	
BORGER	BORGER ISD	99.1%	.3024	1.3324	.1953	.0961	.3371	.0000	2.2632	285	
CANADIAN	CANADIAN ISD	103.4%	1.0591	1.4266	.0000	.1825	.2803	.0000	2.9485	12	
CANYON	CANYON ISD	100.4%	.4117	1.2759	.0000	.1500	.2735	.0000	2.1111	347	
CHILDRESS	CHILDRESS ISD	90.5%	.6245	.9859	.0000	.0905	.3530	.0000	2.0540	363	
DALHART	DALHART ISD	85.5%	.4643	.9368	.0000	.2136	.3451	.0000	1.9599	381	
DIMMITT	DIMMITT ISD	107.3%	.2499	1.2315	.0000	.3756	.3617	.0084	2.2271	297	
DUMAS	DUMAS ISD	101.6%	.2539	1.2795	.0000	.0334	.2638	.1471	1.9777	375	
HEREFORD	HEREFORD ISD	103.5%	.4345	1.2819	.0000	.2276	.4934	.0000	2.4375	200	
PAMPA	PAMPA ISD	100.9%	.6019	1.3717	.0000	.0000	.3024	.0086	2.2845	271	
PERRYTON	PERRYTON ISD	100.9%	.5689	1.3457	.0000	.1513	.5044	.0154	2.5858	123	
TULIA	TULIA ISD	106.1%	.2757	1.1030	.0000	.2878	.5621	.2915	2.5202	157	
REGION 17											
BROWNFIELD	BROWNFIELD ISD	103.0%	\$.5382	\$1.2218	\$.0000	\$.1642	\$.3914	\$.0000	\$ 2.3156	254	
DENVER CITY	DENVER CITY ISD	99.2%	.7932	1.2404	.0000	.0000	.2975	.0008	2.3319	250	
LAMESA	LAMESA ISD	99.9%	.6883	1.1797	.0000	.0000	.3796	.0190	2.2665	284	
LEVELLAND	LEVELLAND ISD	102.2%	.6352	1.2645	.1809	.0000	.1931	.0108	2.2846	270	
LITTLEFIELD	LITTLEFIELD ISD	98.1%	.4905	1.2246	.0000	.0000	.1792	.0077	1.9020	390	
LUBBOCK	LUBBOCK ISD	98.6%	.6309	1.4796	.0000	.1079	.1738	.0077	2.3998	217	
	LUBBOCK-COOPER ISD	100.1%	.6407	1.4194	.0000	.1096	.1765	.0078	2.3541	239	
	FRENSHIP ISD	97.7%	.6250	1.2695	.0000	.1069	.1722	.0076	2.1813	325	
	NEW DEAL ISD	100.8%	.6449	1.2564	.0000	.1103	.1776	.0079	2.1971	314	
MULESHOE CITY	MULESHOE ISD	105.9%	.6910	1.2270	.0000	.0000	.4144	.0000	2.3324	249	
PLAINVIEW	PLAINVIEW ISD	99.8%	.4705	1.1945	.0000	.0000	.3644	.0000	2.0293	369	
POST	POST ISD	99.4%	.3403	1.3497	.0000	.1143	.2087	.0000	2.0131	371	
SEMINOLE	SEMINOLE ISD	107.0%	.5992	.9641	.0000	.0851	.1862	.1101	1.9447	385	
SLATON	SLATON ISD	98.9%	.5974	1.3268	.0000	.1083	.1744	.0077	2.2146	305	
REGION 18											
ALPINE	ALPINE ISD	99.2%	\$.4058	\$1.1374	\$.0000	\$.1598	\$.1743	\$.0000	\$ 1.8774	392	
ANDREWS	ANDREWS ISD	101.1%	.4863	1.2515	.0000	.0000	.3136	.0000	2.0514	365	
BIG LAKE	REAGAN ISD	101.3%	.3073	1.2610	.0000	.2383	.3849	.0768	2.2682	281	
BIG SPRING	BIG SPRING ISD	97.5%	.6443	1.3862	.1896	.0000	.3719	.0000	2.5920	120	
CRANE	CRANE ISD	103.5%	.7570	1.3852	.0000	.0000	.4166	.1218	2.6806	83	
FORT STOCKTON	FT STOCKTON ISD	105.6%	.5280	1.4453	.0000	.0000	.2895	.0000	2.2628	286	
KERMIT	KERMIT ISD	102.5%	.6567	1.5375	.0000	.0000	.6970	.0000	2.8912	20	
MIDLAND	MIDLAND ISD	99.2%	.6736	1.3757	.1188	.1754	.2256	.0000	2.5692	130	
MONAHANS	MONAHANS-WICKETT-P	104.1%	.4725	1.4470	.0000	.0000	.5018	.0000	2.4213	209	

APPENDIX C
 BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1992-93

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ODESSA	ECTOR COUNTY ISD	101.3%	.5743	1.3321	.1671	.1226	.3293	.0000	2.5254	150
PECOS	PECOS-BARSTOW-TOYA	103.6%	.7424	1.4502	.0000	.3677	.5999	.0000	3.1603	2
REGION 19										
EL PASO	EL PASO ISD	97.1%	\$.5896	\$1.2622	\$.0967	\$.1993	\$.2527	\$.0000	\$2.4004	216
	CANUTILLO ISD	99.1%	.6019	1.4169	.0987	.2034	.2580	.0000	2.5788	126
	SOCORRO ISD	98.0%	.5952	1.4560	.0976	.2012	.2551	.0000	2.6052	115
	YSLETA ISD	97.7%	.5932	1.3657	.0973	.2005	.2543	.0000	2.5110	164
REGION 20										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	97.5%	\$.3665	\$1.5129	\$.1129	\$.2376	\$.3602	\$.0095	\$2.5995	117
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	102.2%	.5926	1.3283	.0000	.0000	.7131	.0000	2.6340	101
CASTLE HILLS	NORTH EAST ISD	98.0%	.4390	1.4953	.1135	.2387	.3619	.0095	2.6579	91
CONVERSE	JUDSON ISD	99.3%	.5763	1.4347	.1150	.2418	.3667	.0096	2.7441	62
COTULLA	COTULLA ISD	93.2%	.5308	.9324	.0000	.0000	.6559	.0000	2.1191	345
CRYSTAL CITY	CRYSTAL CITY ISD	98.6%	.8933	1.3307	.0390	.0000	.5804	.0000	2.8434	28
DEVINE	DEVINE ISD	99.4%	.5681	1.2428	.0000	.0000	.4523	.0174	2.2805	275
EAGLE PASS	EAGLE PASS ISD	99.3%	.2222	.9927	.0000	.2194	.1995	.0000	1.6338	402
HONDO	HONDO ISD	100.4%	.3850	1.2548	.0000	.0000	.4566	.0176	2.1139	346
KERRVILLE	KERRVILLE ISD	97.3%	.5400	1.2991	.0000	.0000	.2972	.0200	2.1564	334
KIRBY	JUDSON ISD	99.3%	.6441	1.4347	.1150	.2418	.3667	.0096	2.8119	38
LEON VALLEY	NORTHSIDE ISD	99.0%	.4592	1.4794	.1146	.2412	.3657	.0096	2.6698	87
LIVE OAK	JUDSON ISD	99.3%	.5101	1.4347	.1150	.2418	.3667	.0096	2.6779	85
PEARSALL	PEARSALL ISD	98.8%	.3964	1.2048	.0000	.0000	.5322	.0275	2.1608	333
PLEASANTON	PLEASANTON ISD	99.0%	.3001	1.2338	.0000	.0000	.4495	.0053	1.9888	374
SAN ANTONIO	SAN ANTONIO ISD	99.4%	.5925	1.5048	.1151	.2422	.3673	.0096	2.8316	31
	ALAMO HEIGHTS ISD	97.5%	.5812	1.5129	.1129	.2376	.3602	.0095	2.8142	37
	EAST CENTRAL ISD	103.2%	.6151	1.4400	.1195	.2514	.3812	.0100	2.8172	36
	EDGEWOOD ISD	97.2%	.5791	1.5339	.1125	.2367	.3589	.0094	2.8306	32
	HARLANDALE ISD	98.0%	.5839	1.4240	.1134	.2387	.3619	.0095	2.7314	64
	JUDSON ISD	99.3%	.5916	1.4347	.1150	.2418	.3667	.0096	2.7594	56
	NORTHSIDE ISD	99.0%	.5900	1.4794	.1146	.2412	.3657	.0096	2.8006	42
	NORTH EAST ISD	98.0%	.5839	1.4953	.1135	.2387	.3619	.0095	2.8028	40
	SO. SAN ANTONIO ISD	98.7%	.5884	1.5525	.1143	.2405	.3647	.0096	2.8699	25
UNIVERSAL CITY	JUDSON ISD	99.3%	.3547	1.4347	.1150	.2418	.3667	.0096	2.5225	152
UVALDE	UVALDE ISD	95.7%	.3615	1.1002	.0000	.0000	.2974	.0000	1.7591	400
WINDCREST	NORTH EAST ISD	98.0%	.2889	1.4953	.1135	.2387	.3619	.0095	2.5078	165

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not	Homestead	Average All Types	Business Personal	
		Homestead			Industrial	Commercial
REGION 1						
ALAMO	PHARR-SAN JUAN-ALA	2008	1802	2017	2152	1710
BROWNSVILLE	BROWNSVILLE ISD	1851	1649	1907	1999	1926
DONNA	DONNA ISD	1896	1699	1964	2026	2026
EDINBURG	EDINBURG ISD	1786	1594	1993	1990	1990
ELSA	EDCOUCH ELSA ISD	1942	1745	1983	2072	2072
HARLINGEN	HARLINGEN ISD	1496	1297	1570	1630	1550
	RIO HONDO ISD	1675	1461	1662	1672	1684
	SAN BENITO ISD	1605	1396	1643	1636	1660
LA FERIA	LA FERIA ISD	1738	1531	1763	1788	1824
LAREDO	LAREDO ISD	1407	1236	1455	1489	1479
	UNITED ISD	1724	1531	1882	1921	1903
MCALLEN	MCALLEN ISD	1708	1509	1757	1856	1713
	SHARYLAND ISD	1726	1526	1766	1890	1890
MERCEDES	MERCEDES ISD	1968	1770	2018	2069	2069
	WESLACO ISD	2006	1805	2047	2174	2000
MISSION	MISSION ISD	1954	1750	1997	2090	1863
	SHARYLAND ISD	1901	1701	1945	2082	2082
PHARR	PHARR-SAN JUAN-ALA	1810	1605	1819	1941	1542
PORT ISABEL	POINT ISABEL ISD	1891	1692	1898	1986	2006
RAYMONDVILLE	RAYMONDVILLE ISD	1907	1850	1938	1916	1771
ROMA CITY	ROMA ISD	1628	1424	1749	1692	1692
SAN BENITO	SAN BENITO ISD	1976	1767	2023	2014	2044
SAN JUAN	PHARR-SAN JUAN-ALA	2135	1929	2145	2289	1818
WESLACO	WESLACO ISD	1826	1625	1863	1978	1821
REGION 2						
ALICE	ALICE ISD	1944	1724	2018	2021	1960
ARANSAS PASS	ARANSAS PASS ISD	2425	2207	2346	2335	2335
BEEVILLE	BEEVILLE ISD	2098	2023	2198	2260	2155
CORPUS CHRISTI	CORPUS CHRISTI ISD	2232	1963	2228	2194	2199
	CALALLEN ISD	2280	2009	2318	2271	2271
	FLOUR BLUFF ISD	2153	1891	2203	2191	2191
	PORT ARANSAS ISD	2060	1805	2060	2097	2097
	TULOSO-MIDWAY ISD	2281	2009	2258	2247	2247
	WEST OSO ISD	2509	2220	2395	2327	2323
	BROOKS ISD	2124	1642	2106	2016	1941
FALFURRIAS	BROOKS ISD	2124	1642	2106	2016	1941
INGLESIDE	INGLESIDE ISD	2015	1755	2045	2039	2039
KINGSVILLE	KINGSVILLE ISD	1990	1790	2068	2108	2166
	RICARDO ISD	2143	1862	2131	2169	2169
MATHIS	MATHIS ISD	2115	1914	2133	2127	2127
PORTLAND	GREGORY-PORTLAND	1903	1706	1968	1996	1996
ROBSTOWN	ROBSTOWN ISD	2585	2371	2625	2639	2709
ROCKPORT	ARANSAS COUNTY ISD	1827	1506	1827	1824	1729
SAN DIEGO	SAN DIEGO ISD	2160	1745	2174	2265	2265
SINTON	SINTON ISD	2167	1954	2180	2103	2103
REGION 3						
BAY CITY	BAY CITY ISD	1740	1494	1820	1844	1671
COLUMBUS	COLUMBUS ISD	1449	1156	1438	1448	1215
CUERO	CUERO ISD	1776	1562	1756	1644	1685
EAGLE LAKE	RICE CONSOLIDATED	1743	1414	1797	1762	1578
EDNA	EDNA ISD	1889	1705	2085	2358	1597
EL CAMPO	EL CAMPO ISD	1715	1527	1802	1790	1689
KENEDY	KENEDY ISD	1926	1607	1905	1972	1743
PALACIOS	PALACIOS ISD	1973	1643	2060	1973	1973
PORT LAVACA	CALHOUN COUNTY ISD	1685	1392	1832	1865	1517
VICTORIA	VICTORIA ISD	1859	1663	1891	1918	1866
WHARTON	WHARTON ISD	2033	1830	2026	2051	1861
YOAKUM	YOAKUM ISD	1725	1516	1718	1576	1657
REGION 4						
ALVIN	ALVIN ISD	2007	1762	2039	2217	2069
ANGLETON	ANGLETON ISD	2308	2057	2430	2433	2433
BAYTOWN	GOOSE CREEK ISD	2255	1840	2385	2419	2419
BELLAIRE	HOUSTON ISD	1943	1535	1992	2047	2006
CLEVELAND	CLEVELAND ISD	1859	1558	1962	2026	1903

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
CLUTE CITY	BRAZOSPORT ISD	1883	1520	1968	2008	2008
DAYTON	DAYTON ISD	1734	1540	1895	1962	1962
DEER PARK	DEER PARK ISD	1955	1549	2164	2194	2194
DICKINSON	DICKINSON ISD	2015	1578	2064	2134	2134
FREEPORT	BRAZOSPORT ISD	2013	1624	2104	2146	2146
FRIENDSWOOD	FRIENDSWOOD ISD	2282	1829	2302	0	2394
GALENA PARK	GALENA PARK ISD	2338	2010	2478	2537	2632
GALVESTON	GALVESTON ISD	2031	1553	2086	2208	2204
HITCHCOCK	HITCHCOCK ISD	2072	1718	2169	2353	2335
HOUSTON	HOUSTON ISD	2027	1593	2077	2135	2093
	ALDINE ISD	1996	1651	2085	2189	2228
	ALIEF ISD	2225	1860	2390	2424	2186
	NORTH FOREST ISD	2437	2040	2347	2330	2343
	PASADENA ISD	2016	1633	2145	2208	2440
	SPRING BRANCH ISD	2119	1652	2176	2314	2214
HUMBLE	HUMBLE ISD	1940	1669	1998	2092	2092
JACINTO CITY	GALENA PARK ISD	2202	1874	2334	2389	2479
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2175	1801	2290	2408	2346
KATY	KATY ISD	2208	1935	2269	2329	2368
LA MARQUE	LA MARQUE ISD	1978	1683	2145	2243	2243
	HITCHCOCK ISD	2001	1647	2095	2273	2255
LAKE JACKSON	BRAZOSPORT ISD	1670	1403	1745	1780	1780
LA PORTE	LA PORTE ISD	1985	1561	2306	2360	2360
LEAGUE CITY	CLEAR CREEK ISD	2196	1894	2216	2281	2281
LIBERTY	LIBERTY ISD	1804	1602	1967	2049	1992
MEADOWS	FORT BEND ISD	2419	2253	2461	2510	2510
MISSOURI CITY	FORT BEND ISD	2065	1899	2101	2142	2142
NASSAU BAY	CLEAR CREEK ISD	1852	1573	1869	1924	1924
PASADENA	PASADENA ISD	1970	1679	2097	2158	2385
PEARLAND	PEARLAND ISD	1984	1729	2027	2170	1856
PRAIRIE VIEW	WALLER ISD	1872	1572	2183	2221	2221
RICHMOND	LAMAR CONSOLIDATED	2205	2044	2312	2362	2362
ROSENBERG	LAMAR CONSOLIDATED	2013	1852	2111	2157	2157
SANTA FE	SANTA FE ISD	1725	1439	1773	1899	1899
SEABROOK	CLEAR CREEK ISD	1971	1711	1989	2047	2047
SOUTH HOUSTON	PASADENA ISD	2063	1773	2196	2260	2498
STAFFORD	STAFFORD (CITY)	1893	1729	1975	2021	2149
SUGAR LAND	FORT BEND ISD	2037	1871	2072	2113	2113
TEXAS CITY	TEXAS CITY ISD	1676	1279	1773	1781	1781
	DICKINSON ISD	1984	1505	2032	2101	2101
	LA MARQUE ISD	1820	1486	1973	2063	2063
TOMBALL	TOMBALL ISD	1736	1489	1912	2012	2012
WEBSTER	CLEAR CREEK ISD	1863	1603	1880	1935	1935
WEST UNIV. PLACE	HOUSTON ISD	1792	1463	1837	1888	1850
REGION 5						
BEAUMONT	BEAUMONT ISD	1920	1631	1986	2023	1863
BRIDGE CITY	BRIDGE CITY ISD	1832	1396	1998	2020	2020
GROVES	PORT ARTHUR ISD	2007	1722	2131	2155	2155
	PORT NECHES ISD	1977	1621	2072	2107	2107
JASPER	JASPER ISD	1568	1227	1659	1679	1397
LUMBERTON	LUMBERTON ISD	1369	1096	1455	1631	1631
NEDERLAND	NEDERLAND ISD	1947	1671	2015	2094	1949
ORANGE	WEST ORANGE-COVE	2119	1621	2214	2219	2219
	LITTLE CYPRESS-M.	2176	1665	2223	2249	2249
PORT ARTHUR	PORT ARTHUR ISD	2047	1646	2173	2198	2198
	SABINE PASS ISD	2094	1610	2156	2094	2094
	PORT NECHES ISD	2017	1545	2114	2150	2150
PORT NECHES	PORT NECHES ISD	1957	1497	2051	2086	2086
	NEDERLAND ISD	1984	1596	2054	2134	1986
SILSBEE	SILSBEE ISD	1752	1335	1921	2028	1976
VIDOR	VIDOR ISD	1973	1542	2011	2045	1892
WEST ORANGE	WEST ORANGE-COVE	1877	1502	1962	1966	1966
REGION 6						
BRENNHAM	BRENNHAM ISD	1645	1438	1751	1752	1797
BRYAN	BRYAN ISD	1873	1673	1909	1895	1836
CAMERON	CAMERON ISD	1671	1460	1663	1601	1730

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
COLLEGE STATION	COLLEGE STATION	1967	1751	2029	2026	1914
CONROE	CONROE ISD	2135	1914	2202	2263	2126
CROCKETT	CROCKETT ISD	1468	1133	1481	1509	1233
HEARNE	HEARNE ISD	1675	1488	1666	1650	1584
HUNTSVILLE	HUNTSVILLE ISD	1981	1765	2020	1962	1962
LIVINGSTON	LIVINGSTON ISD	1548	1478	1561	1545	1525
NAVASOTA	NAVASOTA ISD	1785	1535	1861	1899	1725
ROCKDALE	ROCKDALE ISD	1522	1321	1582	1591	1591
SEALY	SEALY ISD	1568	1377	1707	1745	1745
REGION 7						
ATHENS	ATHENS ISD	1883	1643	1884	1848	1746
CARTHAGE	CARTHAGE ISD	2018	1543	2180	2220	2179
CENTER	CENTER ISD	2250	1729	2351	2297	2255
DIBOLL	DIBOLL ISD	1477	1211	1501	1542	1317
GILMER	GILMER ISD	1863	1568	1908	1831	1742
GLADEWATER	GLADEWATER ISD	2020	1679	2081	2078	2078
HENDERSON	HENDERSON ISD	1701	1304	1736	1764	1542
JACKSONVILLE	JACKSONVILLE ISD	1751	1549	1827	1846	1601
KILGORE	KILGORE ISD	1699	1322	1732	1747	1714
LONGVIEW	LONGVIEW ISD	1608	1368	1656	1646	1606
	HALLSVILLE ISD	1671	1352	1722	1719	1719
	PINE TREE ISD	1617	1311	1671	1678	1678
	SPRING HILL ISD	1668	1349	1741	1734	1734
LUFKIN	LUFKIN ISD	1507	1308	1562	1624	1468
	HUDSON ISD	1470	1275	1561	1672	1636
MARSHALL	MARSHALL ISD	1520	1158	1683	1552	1575
MINEOLA	MINEOLA ISD	1665	1466	1752	1773	1989
NACOGDOCHES	NACOGDOCHES ISD	1835	1394	1842	1687	1699
PALESTINE	PALESTINE ISD	1944	1687	1958	1901	1995
	WESTWOOD ISD	1854	1535	1924	1835	1835
RUSK TOWN	RUSK ISD	1675	1470	1810	1646	1646
TYLER	TYLER ISD	1747	1531	1785	1766	1714
WHITE OAK	WHITE OAK ISD	1535	1230	1551	1545	1545
WHITEHOUSE	WHITEHOUSE ISD	1626	1412	1663	1695	1695
REGION 8						
ATLANTA	ATLANTA ISD	1719	1602	1806	1747	2067
	QUEEN CITY ISD	1672	1502	1754	1743	1743
CLARKSVILLE	CLARKSVILLE ISD	1948	1664	1934	1944	1829
MOUNT PLEASANT	MOUNT PLEASANT ISD	1530	1235	1540	1557	1530
NEW BOSTON	NEW BOSTON ISD	1422	1308	1438	1463	1332
PARIS	PARIS ISD	1923	1705	1875	1885	1762
PITTSBURG	PITTSBURG ISD	1537	1339	1575	1565	1168
SULPHUR SPRINGS	SULPHUR SPRINGS	1742	1458	1730	1696	1743
TEXARKANA	TEXARKANA ISD	1719	1607	1757	1755	1560
	LIBERTY-EYLAU ISD	1572	1466	1675	1690	1730
REGION 9						
BOWIE	BOWIE ISD	1477	1210	1502	1558	1621
BURKBURNETT	BURKBURNETT ISD	1714	1653	1707	1690	1690
GRAHAM	GRAHAM ISD	1856	1794	1901	1969	1909
IOWA PARK	IOWA PARK ISD	1803	1747	1825	1804	1907
VERNON	VERNON ISD	1800	1740	1834	1867	1807
WICHITA FALLS	WICHITA FALLS ISD	1769	1707	1815	1801	1853
	CITY VIEW ISD	1765	1705	1780	1770	1770
REGION 10						
ADDISON	CARROLLTON FARMERS	1843	1514	1887	1936	1901
	DALLAS ISD	1844	1480	1873	1910	2036
ALLEN	ALLEN ISD	2144	1923	2164	2213	2480
BALCH SPRINGS	DALLAS ISD	1857	1575	1885	1923	2050
	MESQUITE ISD	1963	1706	1947	1978	1531
BONHAM	BONHAM ISD	1562	1367	1573	1771	1329
CARROLLTON	CARROLLTON FARMERS	1883	1546	1929	1978	1942
CEDAR HILL	CEDAR HILL ISD	2169	1903	2233	2247	2247
COMMERCE	COMMERCE ISD	2058	1832	1834	1954	997
COPPELL	COPPELL ISD	2100	1768	2218	2272	2460

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
DALLAS	DALLAS ISD	1953	1567	1983	2023	2156
	DUNCANVILLE ISD	2163	1791	2184	2158	1938
	GRAND PRAIRIE ISD	2016	1656	2152	2054	2842
	RICHARDSON ISD	2031	1611	2103	2120	2752
	IRVING ISD	2055	1611	2077	2108	2184
	WILMER-HUTCHINS	2678	2100	2501	2356	2343
DE SOTO	DE SOTO ISD	2115	1854	2144	2167	2167
DENISON	DENISON ISD	2104	1885	2124	2167	2078
DUNCANVILLE	DUNCANVILLE ISD	2293	2029	2315	2287	2054
ENNIS	ENNIS ISD	1655	1382	1740	1781	1730
FARMERS BRANCH	CARROLLTON FARMERS	1772	1457	1814	1861	1827
	DALLAS ISD	1772	1422	1799	1835	1956
FORNEY CITY	FORNEY ISD	2184	1888	2153	1989	1989
FRISCO	FRISCO ISD	1885	1665	1883	1968	1897
GARLAND	GARLAND ISD	1915	1664	1941	1966	1820
	RICHARDSON ISD	1973	1656	2044	2059	2674
GLENN HEIGHTS	DE SOTO ISD	2154	1893	2184	2207	2207
GRAND PRAIRIE	GRAND PRAIRIE ISD	1990	1736	2124	2027	2805
GREENVILLE	GREENVILLE ISD	2041	1831	2142	2206	1843
HIGHLAND PARK	HIGHLAND PARK ISD	1602	1249	1626	1738	1738
IRVING	IRVING ISD	1923	1505	1943	1972	2044
	CARROLLTON FARMERS	1821	1497	1865	1913	1878
	COPPELL ISD	1845	1439	1949	1996	2162
KAUFMAN	KAUFMAN ISD	1854	1587	1951	1883	1883
LANCASTER	LANCASTER ISD	2143	1882	2249	2208	2152
	WILMER-HUTCHINS	2675	2220	2499	2354	2341
MCKINNEY	MCKINNEY ISD	2112	1888	2098	2151	1918
MESQUITE	MESQUITE ISD	1899	1642	1884	1914	1481
MIDLOTHIAN	MIDLOTHIAN ISD	1741	1401	1768	1775	1775
PLANO	PLANO ISD	1834	1540	1835	1927	1828
RICHARDSON	RICHARDSON ISD	1828	1511	1893	1908	2478
ROCKWALL	ROCKWALL ISD	1570	1355	1569	1636	1636
ROWLETT	GARLAND ISD	1895	1616	1921	1946	1801
SACHSE CITY	GARLAND ISD	1916	1666	1943	1968	1822
SEAGOVILLE	DALLAS ISD	1883	1601	1912	1950	2079
SHERMAN	SHERMAN ISD	1817	1606	1846	1911	1673
TERRELL	TERRELL ISD	1951	1646	1951	1836	2123
UNIVERSITY PARK	HIGHLAND PARK ISD	1751	1368	1777	1900	1900
WAXAHACHIE	WAXAHACHIE ISD	1777	1485	1839	1877	1826
WYLIE	WYLIE ISD	1980	1762	1974	2041	1968
REGION 11						
ARLINGTON	ARLINGTON ISD	1923	1615	1978	2049	2028
	MANSFIELD ISD	1973	1659	2012	2063	2066
AZLE	AZLE ISD	1663	1457	1763	1850	1850
BEDFORD	HURST-EULESS-B	1931	1705	1913	1978	1870
BENBROOK	FORT WORTH ISD	2114	1855	2107	2188	2060
BURLESON	BURLESON ISD	1756	1551	1725	1800	1576
CLEBURNE	CLEBURNE ISD	1833	1510	1955	1933	2255
COLLEYVILLE	GRAPEVINE ISD	1645	1433	1735	1780	1840
CROWLEY	CROWLEY ISD	2089	1865	2105	2149	2126
DECATUR	DECATUR ISD	1812	1453	1866	1832	1862
DENTON	DENTON ISD	1994	1749	2002	1984	1997
EULESS	GRAPEVINE ISD	1873	1573	1976	2027	2095
	HURST-EULESS-B	2068	1749	2049	2119	2003
EVERMAN	EVERMAN ISD	2229	2004	2187	2261	1970
FLOWER MOUND	LEWISVILLE ISD	1703	1501	1699	1703	1749
FOREST HILL	FORT WORTH ISD	2228	2008	2220	2305	2171
	EVERMAN ISD	2312	2087	2269	2345	2043
FORT WORTH	FORT WORTH ISD	2249	1883	2242	2328	2192
	CASTLEBERRY ISD	2130	1775	2230	2256	2465
	BURLESON ISD	2161	1824	2122	2215	1938
	EAGLE MT-SAGINAW	2324	1952	2264	2407	1979
	EVERMAN ISD	2334	1959	2290	2368	2063
	HURST-EULESS-B	2342	1968	2321	2400	2268
	LAKE WORTH ISD	2176	1815	2203	2258	2348
	WHITE SETTLEMENT	2292	1921	2303	2354	2278
GAINESVILLE	GAINESVILLE ISD	2111	1907	2118	2115	1929

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
	LINDSAY ISD	1681	1505	1776	1819	1662
	ARLINGTON ISD	1935	1721	1990	2062	2040
GRANDBURY	GRANBURY ISD	1579	1389	1610	1673	1717
GRAPEVINE	GRAPEVINE ISD	1745	1470	1840	1888	1951
HALTOM CITY	BIRDVILLE ISD	1908	1651	1958	2031	1969
HIGHLAND VILLAGE	LEWISVILLE ISD	1750	1549	1746	1751	1798
HURST	HURST-EULESS-B	2074	1753	2055	2125	2008
	BIRDVILLE ISD	2008	1696	2061	2138	2073
KELLER	KELLER ISD	1867	1625	1902	2028	2190
KENNEDALE	KENNEDALE ISD	1973	1746	1952	2002	1612
LEWISVILLE	LEWISVILLE ISD	1748	1546	1744	1749	1796
MANSFIELD	MANSFIELD ISD	2069	1851	2111	2164	2167
MINERAL WELLS	MINERAL WELLS ISD	2201	1980	2213	2208	1939
NO RICHLAND HILL	BIRDVILLE ISD	1947	1666	1997	2072	2009
RICHLAND HILLS	BIRDVILLE ISD	1838	1617	1885	1956	1897
RIVER OAKS	CASTLEBERRY ISD	1858	1646	1945	1968	2151
SAGINAW	EAGLE MT-SAGINAW	2045	1820	1992	2118	1741
STEPHENVILLE	STEPHENVILLE ISD	1642	1452	1650	1647	1715
THE COLONY	LEWISVILLE ISD	1939	1737	1935	1940	1992
WATAUGA	BIRDVILLE ISD	2067	1846	2121	2201	2134
	KELLER ISD	1973	1759	2011	2143	2314
WEATHERFORD	WEATHERFORD ISD	1839	1613	1845	1766	1906
WHITE SETTLEMENT	WHITE SETTLEMENT	1941	1641	1950	1994	1930
REGION 12						
BELLMEAD	LA VEGA ISD	1682	1407	1717	1757	1744
BELTON	BELTON ISD	1872	1664	1879	1919	1909
COPPERAS COVE	COPPERAS COVE ISD	1746	1452	1783	1942	1942
CORSICANA	CORSICANA ISD	1918	1689	1904	1890	1693
FAIRFIELD	FAIRFIELD ISD	1320	1117	1257	1231	1210
GATESVILLE	GATESVILLE ISD	1489	1289	1536	1525	1377
HARKER HEIGHTS	KILLEEN ISD	1737	1541	1769	1800	1838
HEWITT	MIDWAY ISD	1738	1405	1778	1814	1814
HILLSBORO	HILLSBORO ISD	1817	1626	1753	1767	1721
KILLEEN	KILLEEN ISD	1671	1475	1702	1732	1768
LAMPASAS	LAMPASAS ISD	1309	1249	1368	1374	1379
MARLIN	MARLIN ISD	1750	1552	1822	1799	1677
MCGREGOR	MCGREGOR ISD	1725	1454	1782	1815	1921
MEXIA	MEXIA ISD	1681	1449	1661	1703	1346
ROBINSON	ROBINSON ISD	1428	1147	1439	1452	1452
TEMPLE	TEMPLE ISD	1942	1639	1980	1996	2014
WACO	WACO ISD	2033	1745	2017	2024	1860
	CHINA SPRING ISD	1714	1454	1780	1839	1839
	BOSQUEVILLE ISD	1934	1656	1917	1989	1860
	MIDWAY ISD	1984	1703	2029	2071	2071
WOODWAY	MIDWAY ISD	1782	1501	1822	1860	1860
REGION 13						
AUSTIN	AUSTIN ISD	2157	1850	2215	2252	2282
	DEL VALLE ISD	2000	1701	2047	2030	2234
	MANOR ISD	2218	1904	2212	2200	2200
	PFLUGERVILLE ISD	2123	1818	2218	2188	2188
BASTROP	BASTROP ISD	1720	1491	1758	1730	1730
BOERNE	BOERNE ISD	1639	1425	1680	1688	1772
ELGIN	ELGIN ISD	2202	1971	2254	2188	2533
FREDERICKSBURG	FREDERICKSBURG ISD	1567	1349	1627	1591	1576
GEORGETOWN	GEORGETOWN ISD	1756	1520	1783	1837	1837
GIDDINGS	GIDDINGS ISD	1761	1487	1765	1824	1799
GONZALES	GONZALES ISD	1610	1416	1607	1622	1662
LA GRANGE	LA GRANGE ISD	1241	1025	1270	1276	1276
LOCKHART	LOCKHART ISD	2065	1837	2012	1936	1955
LULING	LULING ISD	1775	1557	1621	1574	1574
MARBLE FALLS	MARBLE FALLS ISD	1818	1582	1844	1824	1910
NEW BRAUNFELS	NEW BRAUNFELS ISD	1245	956	1286	1318	1402
	COMAL ISD	1739	1319	1805	1838	1828
PFLUGERVILLE	PFLUGERVILLE ISD	2116	1811	2211	2181	2181
ROUND ROCK	ROUND ROCK ISD	2125	1896	2163	2231	2231
SAN MARCOS	SAN MARCOS ISD	2003	1754	2030	1950	1996

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
SCHERTZ	SCHERTZ-CIBOLD-UC.	1765	1491	1762	1810	1743
SEGUIN	SEGUIN ISD	1987	1708	2022	2040	1900
SMITHVILLE	SMITHVILLE ISD	1761	1534	1814	1793	1793
TAYLOR	TAYLOR ISD	1834	1618	1837	1842	1840
REGION 14						
ABILENE	ABILENE ISD	1971	1632	2029	2057	2107
	WYLIE ISD	1955	1648	2001	2060	1995
BRECKENRIDGE	BRECKENRIDGE ISD	2086	1864	2087	2080	2195
CISCO	CISCO ISD	2161	1948	2115	2108	2109
COLORADO CITY	COLORADO ISD	2162	1926	2010	2032	2085
COMANCHE	COMANCHE ISD	1707	1507	1663	1650	1577
EASTLAND	EASTLAND ISD	1656	1450	1635	1633	1633
SNYDER	SNYDER ISD	1947	1658	1982	1934	1942
STAMFORD	STAMFORD ISD	2445	2210	2513	2422	2794
SWEETWATER	SWEETWATER ISD	2161	1936	2023	1990	1977
REGION 15						
BALLINGER	BALLINGER ISD	1526	1311	1530	1615	1677
BRADY	BRADY ISD	1620	1560	1656	1655	1696
BROWNWOOD	BROWNWOOD ISD	1867	1797	1849	1862	1840
COLEMAN	COLEMAN ISD	1640	1369	1660	1685	1607
DEL RIO	SAN FELIPE-DEL RIO	1798	1598	1833	1889	1833
SAN ANGELO	SAN ANGELO ISD	1834	1406	1847	1836	1705
SONORA	SONORA ISD	1369	1215	1710	1680	1457
REGION 16						
AMARILLO	AMARILLO ISD	1901	1690	1881	1882	1924
	CANYON ISD	1718	1512	1721	1715	1749
	RIVER ROAD ISD	1949	1734	1906	0	1933
BORGER	BORGER ISD	1764	1506	1811	1826	1813
CANADIAN	CANADIAN ISD	2139	1851	2359	2280	2197
CANYON	CANYON ISD	1686	1480	1689	1683	1716
CHILDRESS	CHILDRESS ISD	1496	1334	1643	1815	1662
DALHART	DALHART ISD	1232	1081	1568	0	1850
DIMMITT	DIMMITT ISD	1529	1349	1782	1660	1544
DUMAS	DUMAS ISD	1380	1136	1582	1558	1414
HEREFORD	HEREFORD ISD	1859	1649	1950	1885	1919
PAMPA	PAMPA ISD	1862	1646	1828	1811	1760
PERRYTON	PERRYTON ISD	1954	1652	2069	2051	2119
TULIA	TULIA ISD	1672	1509	2016	1901	1943
REGION 17						
BROWNFIELD	BROWNFIELD ISD	1816	1611	1852	1798	1801
DENVER CITY	DENVER CITY ISD	1640	1450	1866	1881	1677
LAMESA	LAMESA ISD	1877	1565	1813	1815	1678
LEVELLAND	LEVELLAND ISD	1646	1348	1828	1789	1348
LITTLEFIELD	LITTLEFIELD ISD	1560	1369	1522	1551	1327
LUBBOCK	LUBBOCK ISD	1890	1675	1920	1948	1861
	LUBBOCK-COOPER ISD	1843	1631	1883	1881	2053
	FRENSHIP ISD	1755	1549	1745	1787	1633
	NEW DEAL ISD	1676	1475	1758	1744	1744
MULESHOE CITY	MULESHOE ISD	1830	1647	1866	1762	1761
PLAINVIEW	PLAINVIEW ISD	1536	1348	1623	1627	1724
POST	POST ISD	1590	1377	1610	1620	1242
SEMINOLE	SEMINOLE ISD	1454	1241	1556	1454	1520
SLATON	SLATON ISD	1717	1512	1772	1791	1562
REGION 18						
ALPINE	ALPINE ISD	1495	1302	1502	1513	1346
ANDREWS	ANDREWS ISD	1569	1275	1641	1622	1530
BIG LAKE	REAGAN ISD	1713	1459	1815	1792	1641
BIG SPRING	BIG SPRING ISD	1935	1477	2074	2127	1930
CRANE	CRANE ISD	1876	1627	2144	2072	1874
FORT STOCKTON	FT STOCKTON ISD	1642	1322	1810	1714	1760
KERMIT	KERMIT ISD	2245	1832	2313	2257	2310
MIDLAND	MIDLAND ISD	2011	1763	2055	2073	1958
MONAHANS	MONAHANS-WICKETT-P	1687	1348	1937	1861	1738

APPENDIX D
BY REGION-LOCAL PROPERTY TAXES 1992-93

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ODESSA	ECTOR COUNTY ISD	1885	1486	2020	1994	1935
PECOS	PECOS-BARSTOW-TOYA	2537	2273	2528	2441	1940
REGION 19						
EL PASO	EL PASO ISD	1916	1706	1920	1979	1883
	CANUTILLO ISD	2024	1807	2063	2082	2082
	SOCORRO ISD	2047	1829	2084	2127	2127
	YSLETA ISD	1966	1753	2009	2057	1853
REGION 20						
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	2047	1816	2080	2133	2164
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2046	1664	2107	2062	2048
CASTLE HILLS	NORTH EAST ISD	2098	1833	2126	2170	2180
CONVERSE	JUDSON ISD	2185	1955	2195	2211	2284
COTULLA	COTULLA ISD	1832	1780	1695	1818	1556
CRYSTAL CITY	CRYSTAL CITY ISD	2288	2070	2275	2308	2125
DEVINE	DEVINE ISD	1762	1556	1824	1835	1750
EAGLE PASS	EAGLE PASS ISD	1309	1119	1307	1317	1332
HONDO	HONDO ISD	1635	1427	1691	1685	1639
KERRVILLE	KERRVILLE ISD	1672	1460	1725	1773	1643
KIRBY	JUDSON ISD	2239	2009	2250	2266	2341
LEON VALLEY	NORTHSIDE ISD	2086	1833	2136	2157	2139
LIVE OAK	JUDSON ISD	2133	1903	2142	2158	2229
PEARSALL	PEARSALL ISD	1725	1499	1729	1750	1824
PLEASANTON	PLEASANTON ISD	1544	1344	1591	1606	1606
SAN ANTONIO	SAN ANTONIO ISD	2286	2050	2265	2278	2199
	ALAMO HEIGHTS ISD	2216	1985	2251	2309	2343
	EAST CENTRAL ISD	2340	2099	2254	2184	2119
	EDGEWOOD ISD	2219	1988	2264	2330	2311
	HARLANDALE ISD	2207	1977	2185	2230	2168
	JUDSON ISD	2198	1967	2208	2224	2297
	NORTHSIDE ISD	2188	1958	2240	2263	2244
	NORTH EAST ISD	2212	1982	2242	2289	2299
	SO. SAN ANTONIO ISD	2291	2055	2296	2326	2176
UNIVERSAL CITY	JUDSON ISD	2009	1761	2018	2033	2100
UVALDE	UVALDE ISD	1359	1169	1407	1471	1437
WINDCREST	NORTH EAST ISD	1980	1749	2006	2048	2057

APPENDIX E
COUNTY PROPERTY RATES 1992-93

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Anderson	103.0%	\$0.410	120	\$0.000	\$0.000	\$0.000	\$0.410	170
Andrews	101.1%	0.313	195	0.000	0.000	0.000	0.313	217
Angelina	96.2%	0.200	244	0.080	0.000	0.000	0.280	237
Aransas	100.1%	0.382	139	0.000	0.000	0.055	0.437	153
Archer	105.3%	0.534	59	0.000	0.000	0.000	0.534	104
Armstrong	99.8%	0.317	194	0.000	0.000	0.000	0.317	216
Atascosa	99.0%	0.449	96	0.000	0.000	0.005	0.455	137
Austin	97.8%	0.510	68	0.000	0.000	0.000	0.510	114
Bailey	105.9%	0.414	117	0.000	0.000	0.000	0.414	167
Bandera	98.5%	0.382	140	0.000	0.000	0.000	0.382	181
Bastrop	101.6%	0.545	52	0.000	0.000	0.000	0.545	98
Baylor	94.2%	0.542	54	0.000	0.184	0.000	0.725	33
Bee	97.3%	0.510	66	0.143	0.000	0.000	0.653	58
Bell	95.6%	0.263	229	0.000	0.000	0.000	0.263	244
Bexar	99.4%	0.367	155	0.115	0.242	0.010	0.734	30
Blanco	103.2%	0.434	105	0.000	0.000	0.000	0.434	155
Borden	105.6%	0.264	227	0.000	0.000	0.000	0.264	243
Bosque	106.2%	0.317	192	0.000	0.000	0.000	0.317	213
Bowie	100.1%	0.302	203	0.000	0.000	0.000	0.302	223
Brazoria	98.0%	0.310	198	0.000	0.000	0.000	0.310	221
Brazos	100.8%	0.443	102	0.000	0.000	0.000	0.443	148
Brewster	99.2%	0.174	251	0.000	0.160	0.000	0.334	204
Briscoe	133.5%	0.694	18	0.000	0.000	0.000	0.694	45
Brooks	104.5%	1.097	2	0.000	0.000	0.000	1.097	5
Brown	99.3%	0.322	186	0.000	0.000	0.000	0.322	211
Burleson	100.2%	0.368	154	0.000	0.106	0.000	0.474	127
Burnet	101.1%	0.360	160	0.000	0.000	0.000	0.360	190
Caldwell	103.9%	0.589	35	0.000	0.000	0.000	0.589	73
Calhoun	98.2%	0.344	170	0.000	0.000	0.000	0.344	198
Callahan	98.4%	0.343	172	0.000	0.000	0.000	0.343	199
Cameron	93.7%	0.292	209	0.000	0.000	0.035	0.327	208
Camp	100.6%	0.360	161	0.101	0.000	0.000	0.460	132
Carson	101.8%	0.342	173	0.000	0.000	0.009	0.351	197
Cass	103.4%	0.429	106	0.000	0.000	0.000	0.429	160
Castro	107.3%	0.362	159	0.000	0.376	0.008	0.746	25
Chambers	99.4%	0.392	131	0.000	0.000	0.045	0.437	154
Cherokee	99.0%	0.453	91	0.000	0.000	0.000	0.453	138
Childress	90.5%	0.353	167	0.000	0.091	0.000	0.443	147
Clay	102.2%	0.705	16	0.000	0.000	0.000	0.705	42
Cochran	105.3%	0.322	185	0.000	0.186	0.101	0.609	64
Coke	100.9%	0.429	107	0.000	0.000	0.012	0.441	150
Coleman	98.5%	0.496	77	0.000	0.000	0.000	0.496	119
Collin	98.8%	0.257	233	0.097	0.000	0.000	0.354	195
Collingsworth	92.3%	0.638	29	0.000	0.272	0.000	0.910	15
Colorado	99.3%	0.377	147	0.000	0.000	0.000	0.377	184
Comal	98.2%	0.302	202	0.000	0.000	0.000	0.302	222
Comanche	100.8%	0.416	116	0.000	0.000	0.000	0.416	166
Concho	103.1%	0.359	162	0.000	0.062	0.060	0.482	125
Cooke	100.1%	0.380	142	0.129	0.000	0.000	0.510	115
Coryell	91.8%	0.301	204	0.000	0.000	0.000	0.301	224
Cottle	101.4%	0.720	13	0.000	0.000	0.000	0.720	36
Crane	103.5%	0.416	115	0.000	0.000	0.122	0.538	102
Crockett	102.9%	0.770	11	0.000	0.000	0.031	0.801	21
Crosby	98.8%	0.598	33	0.000	0.000	0.000	0.598	68
Culberson	98.3%	0.462	85	0.000	0.277	0.000	0.739	29
Dallam	85.5%	0.345	169	0.000	0.214	0.000	0.559	89
Dallas	98.0%	0.198	246	0.048	0.204	0.006	0.456	134
Dawson	99.9%	0.380	143	0.000	0.000	0.000	0.380	183
Deaf Smith	103.5%	0.494	78	0.000	0.228	0.000	0.721	34
Delta	98.9%	0.967	4	0.000	0.000	0.119	1.085	6
Denton	99.7%	0.292	211	0.000	0.000	0.000	0.292	229
Dewitt	100.3%	0.484	80	0.000	0.000	0.000	0.484	122
Dickens	100.0%	0.586	36	0.000	0.000	0.000	0.586	74
Dimmit	102.2%	0.713	15	0.000	0.000	0.000	0.713	39
Donley	93.8%	0.348	168	0.187	0.188	0.008	0.732	31

* Ratio of school district in county with largest enrollment.

APPENDIX E
COUNTY PROPERTY RATES 1992-93

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Duval	99.1%	0.956	5	0.000	0.000	0.125	1.081	7
Eastland	100.3%	0.366	156	0.000	0.000	0.000	0.366	188
Ector	94.1%	0.306	199	0.155	0.114	0.000	0.575	80
Edwards	101.3%	0.727	12	0.000	0.000	0.000	0.727	32
El Paso	97.3%	0.295	208	0.000	0.000	0.000	0.295	228
Ellis	97.1%	0.253	235	0.097	0.199	0.000	0.549	96
Erath	96.9%	0.458	87	0.000	0.000	0.000	0.458	133
Falls	101.7%	0.568	43	0.000	0.000	0.000	0.568	84
Fannin	96.1%	0.333	180	0.000	0.000	0.000	0.333	206
Fayette	99.6%	0.229	239	0.000	0.000	0.000	0.229	249
Fisher	90.6%	0.661	23	0.000	0.452	0.000	1.114	4
Floyd	108.5%	0.398	125	0.000	0.000	0.008	0.406	172
Foard	94.0%	0.823	6	0.000	0.179	0.000	1.002	8
Fort Bend	98.1%	0.599	32	0.000	0.000	0.000	0.599	67
Franklin	100.5%	0.654	26	0.000	0.000	0.000	0.654	57
Freestone	102.1%	0.218	241	0.000	0.000	0.000	0.218	250
Frio	98.8%	0.532	60	0.000	0.000	0.027	0.560	87
Gaines	107.0%	0.186	248	0.000	0.000	0.110	0.296	227
Galveston	97.1%	0.452	93	0.000	0.000	0.000	0.452	140
Garza	99.4%	0.209	243	0.000	0.114	0.000	0.323	210
Gillespie	102.2%	0.274	220	0.000	0.000	0.014	0.289	233
Glasscock	95.9%	0.393	130	0.000	0.000	0.000	0.393	175
Goliad	105.5%	0.801	9	0.000	0.000	0.000	0.801	20
Gonzales	99.1%	0.311	196	0.000	0.000	0.023	0.333	205
Gray	100.9%	0.302	201	0.000	0.000	0.009	0.311	219
Grayson	96.6%	0.362	158	0.088	0.000	0.000	0.450	142
Gregg	100.6%	0.246	237	0.000	0.000	0.000	0.246	247
Grimes	98.0%	0.421	112	0.000	0.000	0.000	0.421	162
Guadalupe	99.1%	0.356	164	0.000	0.000	0.000	0.356	192
Hale	99.8%	0.364	157	0.000	0.000	0.000	0.364	189
Hall	93.2%	0.466	83	0.000	0.000	0.000	0.466	129
Hamilton	100.7%	0.499	76	0.000	0.000	0.000	0.499	118
Hansford	101.6%	0.388	135	0.000	0.376	0.147	0.911	14
Hardeman	101.0%	0.381	141	0.000	0.000	0.000	0.381	182
Hardin	94.7%	0.549	51	0.000	0.000	0.000	0.549	95
Harris	97.3%	0.320	188	0.000	0.191	0.073	0.584	76
Harrison	108.4%	0.287	216	0.000	0.000	0.000	0.287	235
Hartley	82.1%	0.288	215	0.000	0.000	0.000	0.288	234
Haskell	100.5%	0.540	55	0.000	0.314	0.000	0.854	17
Hays	104.1%	0.455	89	0.000	0.000	0.000	0.455	136
Hemphill	94.0%	0.255	234	0.000	0.166	0.000	0.421	164
Henderson	98.5%	0.411	119	0.061	0.000	0.000	0.472	128
Hidalgo	94.7%	0.378	146	0.000	0.000	0.036	0.413	168
Hill	99.2%	0.400	123	0.000	0.000	0.030	0.430	158
Hockley	102.2%	0.193	247	0.181	0.000	0.011	0.385	179
Hood	96.2%	0.263	230	0.000	0.190	0.013	0.465	130
Hopkins	102.0%	0.446	98	0.000	0.096	0.000	0.542	101
Houston	98.1%	0.258	232	0.000	0.000	0.000	0.258	245
Howard	97.5%	0.372	151	0.190	0.000	0.000	0.562	86
Hudspeth	101.1%	0.578	39	0.000	0.000	0.000	0.578	78
Hunt	98.0%	0.412	118	0.000	0.209	0.000	0.620	60
Hutchinson	99.1%	0.337	178	0.000	0.096	0.000	0.433	156
Irion	100.6%	0.340	176	0.000	0.000	0.028	0.368	187
Jack	102.1%	0.378	145	0.000	0.255	0.061	0.694	46
Jackson	88.4%	0.589	34	0.000	0.181	0.053	0.823	18
Jasper	98.8%	0.372	152	0.000	0.000	0.000	0.372	185
Jeff Davis	96.7%	0.318	190	0.000	0.000	0.000	0.318	212
Jefferson	98.2%	0.317	193	0.000	0.000	0.000	0.317	215
Jim Hogg	99.3%	1.122	1	0.000	0.000	0.032	1.155	2
Jim Wells	99.8%	0.569	42	0.000	0.000	0.000	0.569	83
Johnson	101.1%	0.373	149	0.000	0.000	0.030	0.403	174
Jones	103.8%	0.462	86	0.000	0.000	0.000	0.462	131
Karnes	96.6%	0.664	21	0.000	0.181	0.012	0.857	16

APPENDIX E
COUNTY PROPERTY RATES 1992-93

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Kaufman	106.3%	0.426	108	0.000	0.000	0.000	0.426	161
Kendall	99.5%	0.331	181	0.000	0.000	0.000	0.331	207
Kenedy	93.5%	0.514	64	0.000	0.000	0.000	0.514	113
Kent	98.6%	0.286	217	0.000	0.000	0.000	0.286	236
Kerr	97.3%	0.297	207	0.000	0.000	0.020	0.317	214
Kimble	103.8%	0.319	189	0.000	0.196	0.000	0.515	112
King	103.9%	0.310	197	0.000	0.000	0.000	0.310	220
Kinney	99.7%	0.688	19	0.000	0.000	0.000	0.688	50
Kleberg	98.1%	0.529	61	0.000	0.000	0.000	0.529	105
Knox	95.8%	0.551	50	0.000	0.422	0.000	0.972	9
Lamar	99.5%	0.340	175	0.000	0.000	0.000	0.340	202
Lamb	98.1%	0.179	249	0.000	0.000	0.008	0.187	252
Lampasas	99.5%	0.335	179	0.000	0.000	0.000	0.335	203
LaSalle	93.2%	0.656	24	0.000	0.000	0.000	0.656	55
Lavaca	97.9%	0.404	121	0.000	0.000	0.000	0.404	173
Lee	96.8%	0.397	126	0.000	0.097	0.000	0.494	121
Leon	100.2%	0.175	250	0.000	0.000	0.000	0.175	253
Liberty	96.6%	0.524	62	0.000	0.000	0.000	0.524	108
Limestone	97.5%	0.391	134	0.000	0.000	0.000	0.391	177
Lipscomb	96.7%	0.394	129	0.000	0.000	0.015	0.408	171
Live Oak	97.0%	0.553	48	0.000	0.000	0.005	0.558	91
Llano	89.1%	0.274	221	0.000	0.000	0.000	0.274	238
Loving	105.6%	0.265	226	0.000	0.000	0.000	0.265	242
Lubbock	98.6%	0.174	252	0.000	0.108	0.008	0.289	232
Lynn	107.9%	0.538	57	0.000	0.227	0.008	0.773	24
Madison	101.1%	0.814	8	0.000	0.000	0.000	0.814	19
Marion	104.0%	0.535	58	0.000	0.062	0.000	0.597	69
Martin	98.4%	0.321	187	0.000	0.253	0.020	0.594	71
Mason	100.5%	0.503	73	0.000	0.000	0.000	0.503	116
Matagorda	98.7%	0.271	223	0.000	0.122	0.000	0.393	176
Maverick	99.3%	0.200	245	0.000	0.219	0.000	0.419	165
McCulloch	100.1%	0.378	144	0.000	0.205	0.000	0.583	77
McLennan	99.7%	0.375	148	0.065	0.000	0.000	0.440	151
McMullen	94.9%	0.446	99	0.000	0.000	0.000	0.446	143
Medina	100.7%	0.458	88	0.000	0.000	0.018	0.476	126
Menard	99.5%	0.395	127	0.000	0.347	0.000	0.742	28
Midland	99.2%	0.226	240	0.119	0.175	0.000	0.520	110
Milam	99.4%	0.268	224	0.000	0.000	0.000	0.268	240
Mills	98.2%	0.520	63	0.000	0.000	0.000	0.520	109
Mitchell	98.9%	0.422	111	0.000	0.322	0.000	0.744	27
Montague	96.4%	0.383	138	0.000	0.000	0.000	0.383	180
Montgomery	97.3%	0.471	82	0.000	0.195	0.000	0.667	54
Moore	101.6%	0.264	228	0.000	0.033	0.147	0.444	145
Morris	118.1%	0.280	218	0.118	0.118	0.000	0.516	111
Motley	105.3%	0.821	7	0.000	0.111	0.000	0.932	12
Nacogdoches	91.5%	0.274	219	0.000	0.068	0.000	0.342	200
Navarro	100.7%	0.290	214	0.121	0.000	0.000	0.410	169
Newton	106.7%	0.640	28	0.000	0.000	0.000	0.640	59
Nolan	101.7%	0.447	97	0.000	0.262	0.000	0.709	40
Nueces	101.6%	0.318	191	0.000	0.229	0.032	0.578	79
Ochiltree	100.9%	0.505	71	0.000	0.151	0.015	0.671	53
Oldham	110.3%	0.779	10	0.000	0.000	0.000	0.779	23
Orange	98.4%	0.422	110	0.000	0.000	0.072	0.494	120
Palo Pinto	100.2%	0.398	124	0.000	0.128	0.018	0.544	100
Panola	98.2%	0.422	109	0.172	0.000	0.000	0.595	70
Parker	104.4%	0.391	133	0.064	0.154	0.000	0.608	65
Parmer	97.5%	0.304	200	0.000	0.000	0.008	0.311	218
Pecos	105.6%	0.290	213	0.000	0.000	0.000	0.290	231
Polk	101.1%	0.544	53	0.000	0.000	0.000	0.544	99
Potter	100.0%	0.421	113	0.000	0.000	0.000	0.421	163
Presidio	95.2%	0.417	114	0.000	0.153	0.000	0.570	82
Rains	98.5%	0.662	22	0.000	0.000	0.030	0.692	47
Randall	100.4%	0.274	222	0.000	0.000	0.000	0.274	239
Reagan	101.3%	0.385	137	0.000	0.238	0.077	0.700	43

APPENDIX E
COUNTY PROPERTY RATES 1992-93

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Real	92.6%	0.445	100	0.000	0.000	0.000	0.445	144
Red River	99.5%	0.559	47	0.000	0.000	0.000	0.559	88
Reeves	103.6%	0.600	31	0.000	0.368	0.000	0.968	11
Refugio	103.9%	0.329	182	0.000	0.261	0.002	0.593	72
Roberts	107.9%	0.552	49	0.000	0.000	0.000	0.552	94
Robertson	100.9%	0.290	212	0.000	0.000	0.000	0.290	230
Rockwall	95.9%	0.265	225	0.000	0.000	0.000	0.265	241
Runnels	94.7%	0.604	30	0.000	0.000	0.000	0.604	66
Rusk	98.4%	0.322	184	0.000	0.000	0.030	0.352	196
Sabine	98.9%	0.356	163	0.000	0.099	0.000	0.455	135
San Augustine	110.2%	0.441	103	0.000	0.279	0.000	0.720	35
San Jacinto	96.9%	0.507	70	0.000	0.000	0.029	0.536	103
San Patricio	98.6%	0.512	65	0.000	0.000	0.100	0.611	63
San Saba	105.5%	0.483	81	0.000	0.000	0.000	0.483	123
Schleicher	99.7%	0.648	27	0.000	0.495	0.016	1.160	1
Scurry	102.5%	0.454	90	0.237	0.000	0.000	0.692	48
Shackelford	98.6%	0.565	44	0.000	0.217	0.000	0.782	22
Shelby	102.4%	0.680	20	0.000	0.000	0.000	0.680	51
Sherman	98.7%	0.344	171	0.000	0.000	0.015	0.359	191
Smith	101.1%	0.210	242	0.000	0.000	0.000	0.210	251
Somervell	104.0%	0.165	253	0.000	0.000	0.004	0.170	254
Starr	97.7%	0.575	40	0.000	0.170	0.000	0.745	26
Stephens	100.3%	0.370	153	0.000	0.000	0.000	0.370	186
Sterling	102.4%	0.401	122	0.000	0.000	0.032	0.433	157
Stonewall	101.7%	0.493	79	0.000	0.425	0.000	0.918	13
Sutton	101.8%	0.394	128	0.000	0.140	0.015	0.549	97
Swisher	106.1%	0.562	45	0.000	0.288	0.292	1.142	3
Tarrant	96.3%	0.262	231	0.042	0.221	0.000	0.525	107
Taylor	98.6%	0.451	94	0.000	0.000	0.000	0.451	141
Terrell	102.3%	0.575	41	0.000	0.000	0.000	0.575	81
Terry	103.0%	0.391	132	0.000	0.164	0.000	0.556	92
Throckmorton	100.2%	0.969	3	0.000	0.000	0.000	0.969	10
Titus	98.9%	0.157	254	0.099	0.174	0.000	0.430	159
Tom Green	96.0%	0.247	236	0.000	0.000	0.000	0.247	246
Travis	101.4%	0.584	37	0.000	0.000	0.000	0.584	75
Trinity	100.7%	0.237	238	0.000	0.000	0.000	0.237	248
Tyler	96.8%	0.465	84	0.000	0.063	0.000	0.528	106
Upshur	104.2%	0.562	46	0.000	0.000	0.000	0.562	85
Upton	99.6%	0.450	95	0.000	0.000	0.033	0.482	124
Uvalde	95.7%	0.298	206	0.000	0.000	0.000	0.298	226
Val Verde	97.0%	0.499	75	0.000	0.219	0.000	0.717	37
Van Zandt	98.4%	0.452	92	0.000	0.000	0.000	0.452	139
Victoria	98.6%	0.292	210	0.151	0.000	0.000	0.443	149
Walker	103.0%	0.510	67	0.000	0.167	0.000	0.677	52
Waller	98.3%	0.655	25	0.000	0.000	0.000	0.655	56
Ward	104.1%	0.502	74	0.000	0.000	0.000	0.502	117
Washington	100.0%	0.508	69	0.046	0.000	0.000	0.554	93
Webb	97.7%	0.325	183	0.000	0.000	0.000	0.325	209
Wharton	100.7%	0.504	72	0.155	0.000	0.030	0.689	49
Wheeler	99.2%	0.388	136	0.000	0.000	0.000	0.388	178
Wichita	100.8%	0.341	174	0.000	0.000	0.000	0.341	201
Wilbarger	98.2%	0.340	177	0.196	0.169	0.000	0.705	41
Willacy	101.2%	0.538	56	0.000	0.040	0.038	0.616	62
Williamson	96.9%	0.355	165	0.000	0.000	0.000	0.355	193
Wilson	99.2%	0.372	150	0.000	0.181	0.005	0.558	90
Winkler	102.5%	0.697	17	0.000	0.000	0.000	0.697	44
Wise	101.9%	0.438	104	0.000	0.000	0.000	0.438	152
Wood	98.8%	0.354	166	0.000	0.000	0.000	0.354	194
Yoakum	99.2%	0.298	205	0.000	0.000	0.001	0.298	225
Young	96.6%	0.444	101	0.000	0.000	0.000	0.444	146
Zapata	100.0%	0.717	14	0.000	0.000	0.000	0.717	38
Zavala	98.6%	0.581	38	0.039	0.000	0.000	0.620	61

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			Personal Property			Land Ratio		
					Comml.	Indust.	O&G	Comml.	Indust.	Other	Market	Ag. Use	
ANDERSON COUNTY													
CAYUGA ISD	104.6%	98%	100%	100%	100%	100%	107%	104%	100%	100%	100%	102%	147%
ELKHART ISD	108.7	102	100	100	100	100	103	101	100	100	0	112	179
FRANKSTON ISD	98.5	94	100	100	100	100	107	95	100	100	100	88	145
NECHES ISD	103.2	101	100	100	100	100	105	105	100	100	100	86	191
PALESTINE ISD	103.0	102	100	100	103	100	106	99	105	100	100	101	170
WESTWOOD ISD	104.9	101	100	100	99	100	101	100	100	100	100	113	333
SLOCUM ISD	115.5	99	0	100	100	100	106	100	100	100	100	106	186
ANDREWS COUNTY													
ANDREWS ISD	101.1	97	100	100	96	100	101	106	94	100	100	100	74
ANGELINA COUNTY													
HUDSON ISD	93.4	88	100	100	100	100	100	99	98	100	100	91	105
LUFKIN ISD	96.2	93	100	100	94	100	100	103	90	100	100	100	113
HUNTINGTON ISD	97.5	90	100	100	100	0	100	103	100	0	100	95	121
DIBOLL ISD	97.3	96	100	100	82	100	100	109	85	100	100	100	102
ZAVALLA ISD	94.1	91	100	99	100	100	100	104	100	100	100	84	100
CENTRAL ISD	96.6	94	100	100	100	100	100	100	100	100	100	95	109
ARANSAS COUNTY													
ARANSAS COUNTY ISD	100.1	100	100	97	98	100	107	112	95	100	100	100	125
ARCHER COUNTY													
ARCHER CITY ISD	102.3	105	100	100	106	100	99	102	106	100	100	105	102
HOLLIDAY ISD	105.3	101	100	100	100	100	99	103	100	100	100	104	226
MEGARGEL ISD	99.2	90	0	100	100	0	104	107	100	100	0	97	97
WINDTHORST ISD	100.9	106	0	100	101	100	101	106	99	100	100	96	105
ARMSTRONG COUNTY													
CLAUDE ISD	99.8	101	0	100	106	100	100	79	81	100	100	100	109
ATASCOSA COUNTY													
CHARLOTTE ISD	105.7	107	0	100	100	100	112	132	100	100	100	115	93
JOURDANTON ISD	101.1	97	100	100	100	100	99	103	100	100	100	100	95
LYTLE ISD	111.2	103	100	99	140	100	104	107	100	100	100	87	304
PLEASANTON ISD	99.0	96	100	100	95	100	108	103	100	100	100	102	96
POTEET ISD	103.3	101	100	78	109	100	104	99	100	100	100	116	94
AUSTIN COUNTY													
BELLVILLE ISD	98.5	94	100	100	111	100	102	103	79	100	100	96	120
SEALY ISD	97.8	90	100	100	98	100	105	104	100	100	100	103	113
WALLIS-ORCHARD	103.1	106	100	100	100	100	107	102	100	100	100	94	98
BAILEY COUNTY													
MULESHOE ISD	105.9	104	100	100	95	100	0	104	100	100	100	105	121
THREE WAY ISD	125.2	100	0	100	100	100	0	101	100	100	100	99	150
BANDERA COUNTY													
MEDINA ISD	99.9	100	100	100	100	100	100	102	100	100	100	100	99
BANDERA ISD	98.5	98	100	100	96	0	100	106	99	0	100	97	120
BASTROP COUNTY													
MCDADE ISD	98.3	98	0	100	100	0	0	101	100	0	100	99	90
BASTROP ISD	101.6	99	100	104	96	100	101	101	100	100	100	109	88
ELGIN ISD	103.0	101	100	100	107	100	101	103	116	100	100	105	105
SMITHVILLE ISD	101.1	98	100	100	100	100	101	93	100	100	100	106	124
BAYLOR COUNTY													
SEYMOUR ISD	94.2	101	100	100	96	100	108	100	94	100	100	150	73
BEE COUNTY													
BEEVILLE ISD	97.3	93	100	100	115	100	103	106	95	100	100	84	100
PAWNEE ISD	98.7	100	0	100	100	100	97	107	100	100	0	79	107
PETTUS ISD	103.0	106	0	100	100	100	103	103	100	100	0	100	108

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G	Personal Property			Land Ratio		
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
SKIDMORE-TYNAN ISD	97.1%	94%	100%	100%	100%	0	104%	105%	100%	100%	100%	79%	102%
BELL COUNTY													
ACADEMY ISD	95.2	94	100	100	100	93	100	100	100	97	100	98	86
BARTLETT ISD	94.7	97	100	100	99	0	100	102	100	0	100	94	85
BELTON ISD	95.3	95	100	94	95	93	100	101	97	97	100	93	89
HOLLAND ISD	95.7	97	100	100	100	0	0	100	100	0	100	98	86
KILLEEN ISD	95.6	94	96	100	99	93	100	98	99	97	100	100	94
ROGERS ISD	94.6	97	100	100	100	93	100	100	100	0	100	96	85
SALADO ISD	97.2	96	100	102	97	0	100	98	100	97	100	101	91
TEMPLE ISD	95.5	94	93	100	97	93	100	102	97	96	100	100	84
TROY ISD	95.3	96	100	100	101	93	100	101	100	97	100	95	84
BEXAR COUNTY													
ALAMO HEIGHTS ISD	97.5	96	100	100	100	100	0	107	101	100	0	100	0
HARLANDALE ISD	98.0	99	100	100	93	100	0	107	97	100	100	100	78
EDGEWOOD ISD	97.2	95	100	100	100	100	0	107	99	100	100	100	96
SAN ANTONIO ISD	99.4	100	102	93	99	100	0	104	97	100	100	100	90
SO. SAN ANTONIO IS	98.7	99	101	100	100	100	0	105	94	100	100	100	90
SOMERSET ISD	101.1	101	100	93	100	0	102	106	100	100	100	105	83
NORTH EAST ISD	98.0	97	99	96	100	100	0	107	100	100	100	100	64
EAST CENTRAL ISD	103.2	107	100	100	101	100	102	107	97	100	100	103	84
SOUTHWEST ISD	95.8	93	100	100	109	100	102	105	100	100	100	98	93
NORTHSIDE ISD	99.0	97	100	103	103	100	0	107	99	100	100	103	76
JUDSON ISD	99.3	99	100	100	96	100	0	106	103	100	100	99	61
SOUTHSIDE ISD	99.6	101	100	92	98	100	102	103	106	100	100	98	87
BLANCO COUNTY													
JOHNSON CITY ISD	106.2	103	100	100	110	100	0	103	101	100	100	105	121
BLANCO ISD	103.2	107	100	100	103	100	100	90	100	100	100	101	119
BORDEN COUNTY													
BORDEN COUNTY ISD	105.6	108	0	100	104	100	107	106	100	100	100	100	90
BOSQUE COUNTY													
IREDELL ISD	101.9	89	0	100	100	100	0	110	100	100	100	96	119
KOPPERL ISD	95.6	86	0	95	100	100	0	104	100	100	100	100	117
CLIFTON ISD	106.2	100	100	100	121	100	0	105	100	100	100	125	119
MERIDIAN ISD	101.0	102	100	100	91	100	0	107	100	100	100	96	120
MORGAN ISD	100.8	98	0	100	100	100	0	105	100	100	100	99	120
VALLEY MILLS ISD	101.8	98	100	100	100	100	100	107	100	100	100	107	101
WALNUT SPRINGS ISD	103.2	88	0	100	100	100	0	106	100	0	100	105	120
CRANFILLS GAP ISD	100.1	96	100	100	100	0	0	98	100	0	100	96	112
BOWIE COUNTY													
SIMMS ISD	107.4	104	0	100	100	0	100	100	100	0	100	112	112
MALTA ISD	98.0	93	0	100	100	0	0	109	100	0	100	99	98
RED LICK ISD	98.9	94	0	100	100	0	0	112	100	0	100	103	109
PLEASANT GROVE ISD	97.1	96	100	100	100	0	0	110	100	0	100	100	100
HUBBARD ISD	101.3	97	0	100	100	0	0	108	100	0	100	101	111
LEARY ISD	105.6	101	100	85	100	0	0	110	100	0	100	118	140
LIBERTY-EYLAU ISD	99.1	93	100	100	109	100	100	105	102	100	100	105	129
DEKALB ISD	98.2	97	100	100	99	0	100	108	100	0	100	93	108
HOOKS ISD	104.4	104	100	100	100	0	0	108	104	0	100	105	123
MAUD ISD	98.5	94	100	100	86	0	100	105	100	0	100	107	118
NEW BOSTON ISD	98.2	97	100	100	97	100	0	112	91	100	100	98	120
REDWATER ISD	98.8	96	100	100	100	0	100	104	100	0	100	100	138
TEXARKANA ISD	100.1	98	100	100	110	100	0	108	89	100	100	100	133
BRAZORIA COUNTY													
ALVIN ISD	92.0	91	100	99	68	100	107	104	93	100	100	95	154
ANGLETON ISD	99.8	95	100	100	100	100	104	104	100	100	100	100	158
DANBURY ISD	103.7	97	100	100	100	100	108	106	100	100	100	100	162
BRAZOSPORT ISD	98.0	94	100	100	83	100	104	103	100	100	100	100	159
SWEENEY ISD	99.8	94	100	100	100	100	101	106	100	100	100	100	151

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	O&G Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
COLUMBIA-BRAZORIA	98.5%	94%	100%	102%	85%	100%	108%	110%	100%	100%	100%	100%	158%
PEARLAND ISD	93.4	91	100	100	105	100	104	104	85	100	100	93	117
DAMON ISD	108.5	111	100	100	100	100	118	95	100	100	100	107	146
BRAZOS COUNTY													
COLLEGE STATION	100.1	97	108	100	102	100	98	107	94	100	100	100	85
BRYAN ISD	100.8	99	104	100	109	100	98	106	97	100	100	100	82
BREWSTER COUNTY													
SAN VICENTE ISD	103.1	100	0	100	100	0	100	96	100	100	100	103	110
TERLINGUA CSD	90.3	104	100	97	93	0	100	93	100	0	100	83	100
ALPINE ISD	99.2	99	100	100	108	100	100	100	89	100	100	94	104
MARATHON ISD	99.4	100	0	100	100	100	100	100	100	100	100	101	98
BRISCOE COUNTY													
SILVERTON ISD	133.5	109	0	100	112	100	100	98	126	100	100	101	173
BROOKS COUNTY													
BROOKS ISD	104.5	105	100	100	104	100	107	102	96	100	100	100	100
BROWN COUNTY													
BLANKET RHSD	98.7	98	100	100	100	100	92	99	100	100	100	99	97
MAY ISD	100.4	95	0	108	100	100	92	100	100	100	100	110	98
ZEPHYR CSD	106.5	106	0	100	100	100	92	99	100	100	100	115	97
BANGS ISD	100.6	99	100	100	107	100	92	101	100	100	100	105	98
BROWNWOOD ISD	99.3	100	100	100	95	100	92	102	99	100	100	100	97
BROOKSMITH ISD	100.8	124	0	100	100	0	92	100	100	100	100	101	97
EARLY ISD	101.8	100	100	100	104	100	92	101	99	100	100	108	99
BURLESON COUNTY													
CALDWELL ISD	100.2	100	100	100	106	100	102	99	90	100	100	99	95
SOMERVILLE ISD	96.5	92	100	104	100	100	101	91	100	100	100	103	96
SNOOK ISD	98.2	101	100	100	100	100	97	107	100	100	100	89	97
BURNET COUNTY													
BURNET ISD	100.0	98	100	110	97	100	100	95	100	100	100	95	141
MARBLE FALLS ISD	101.1	100	100	101	108	100	100	96	105	100	100	100	139
CALDWELL COUNTY													
LOCKHART ISD	103.9	107	100	100	95	100	100	96	101	100	100	110	106
LULING ISD	103.0	113	100	100	98	100	102	100	100	100	100	91	114
PRAIRIE LEA ISD	94.1	110	0	100	100	100	93	82	100	100	100	90	107
CALHOUN COUNTY													
CALHOUN COUNTY ISD	98.2	90	100	100	87	100	100	104	81	100	100	100	71
CALLAHAN COUNTY													
EULA ISD	100.6	100	0	100	100	100	104	95	100	100	100	100	124
CROSS PLAINS ISD	103.1	91	100	100	127	100	111	108	106	100	100	101	103
CLYDE ISD	98.4	101	100	96	102	100	102	102	100	100	100	91	97
BAIRD ISD	104.7	107	100	100	108	0	107	107	98	100	100	114	92
CAMERON COUNTY													
BROWNSVILLE ISD	93.7	91	100	90	98	88	0	106	95	98	100	100	95
HARLINGEN ISD	95.4	91	100	100	100	95	0	107	94	99	100	100	92
LA FERIA ISD	96.7	95	100	78	109	88	100	105	100	98	100	107	88
LOS FRESNOS ISD	96.2	96	100	91	98	88	100	106	100	98	100	100	92
POINT ISABEL ISD	95.4	95	100	85	100	94	100	109	101	100	100	100	80
RIO HONDO ISD	98.7	99	100	100	111	88	0	102	100	99	100	100	92
SAN BENITO ISD	98.5	96	100	80	104	88	100	112	100	98	100	100	97
SANTA MARIA ISD	101.0	104	0	100	100	0	0	111	100	100	0	100	97
SANTA ROSA ISD	99.3	102	100	98	100	88	100	102	100	98	100	100	93
CAMP COUNTY													
PITTSBURG ISD	100.6	98	100	100	100	100	105	104	75	100	100	96	215

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals	Utility	Personal Property			Land Ratio	
					Comml.	Indust.	104%			Comml.	Indust.	Other	Market	Ag. Use
CARSON COUNTY														
GROOM ISD	106.5%	105%	100%	100%	100%	100%	104%	101%	100%	100%	100%	100%	117%	
PANHANDLE ISD	101.8	98	100	100	108	100	100	104	101	100	100	100	116	
WHITE DEER ISD	103.8	97	100	100	100	100	99	116	100	100	100	100	117	
CASS COUNTY														
MARIETTA ISD	110.8	103	0	100	100	0	101	109	100	0	100	112	149	
BLOOMBURG ISD	108.2	101	100	100	100	0	0	109	100	0	100	104	173	
ATLANTA ISD	103.4	98	100	100	98	100	101	108	118	100	100	98	189	
AVINGER ISD	111.5	97	100	94	100	100	101	102	100	100	100	106	247	
HUGHES SPRINGS ISD	102.2	99	100	100	100	100	0	103	100	100	100	99	192	
LINDEN-KILDARE ISD	107.6	103	100	100	96	100	104	108	100	100	100	87	207	
MCLEOD ISD	105.6	99	0	100	100	0	99	108	100	100	100	98	278	
QUEEN CITY ISD	100.7	96	100	100	100	100	101	106	100	100	100	100	222	
CASTRO COUNTY														
DIMITT ISD	107.3	92	100	100	111	100	100	100	93	100	100	90	153	
HART ISD	111.0	92	100	100	100	100	100	98	100	100	100	95	127	
NAZARETH ISD	121.6	87	0	100	100	100	0	100	100	100	100	87	186	
CHAMBERS COUNTY														
ANAHUAC ISD	99.0	89	100	100	93	100	102	96	96	100	100	100	114	
BARBERS HILL ISD	99.4	90	100	100	100	100	103	98	100	100	100	100	118	
EAST CHAMBERS ISD	97.9	91	100	100	93	100	103	93	100	100	100	100	118	
CHEROKEE COUNTY														
ALTO ISD	111.5	97	100	100	100	100	104	100	100	100	100	98	199	
JACKSONVILLE ISD	99.0	95	100	100	98	100	102	99	87	100	100	100	217	
RUSK ISD	109.9	102	100	100	105	100	103	100	100	100	100	104	218	
NEW SUMMERFIELD	102.5	89	0	100	80	0	103	98	100	100	100	96	233	
WELLS ISD	119.7	94	100	100	80	0	103	97	100	100	100	110	213	
CHILDRESS COUNTY														
CHILDRESS ISD	90.5	82	100	100	91	100	100	98	92	100	100	82	101	
CLAY COUNTY														
BYERS ISD	101.2	101	0	100	88	100	101	122	100	0	100	107	96	
HENRIETTA ISD	102.2	101	100	100	99	100	105	107	95	100	100	108	98	
PETROLIA ISD	102.8	105	100	100	100	0	95	108	100	0	100	106	97	
BELLEVUE ISD	101.4	98	100	100	100	0	102	104	100	0	100	104	98	
MIDWAY ISD	99.8	100	0	100	100	0	99	107	100	0	100	98	97	
COCHRAN COUNTY														
MORTON ISD	105.3	105	100	100	119	100	107	99	96	100	100	85	115	
WHITEFACE ISD	104.3	100	0	100	100	100	104	106	100	100	100	100	122	
BLED SOE ISD	105.3	100	0	100	100	100	99	103	100	100	100	100	130	
COKE COUNTY														
BRONTE ISD	97.0	99	0	100	103	100	98	101	94	100	100	93	88	
ROBERT LEE ISD	100.9	94	100	100	100	100	105	102	100	100	100	100	88	
COLEMAN COUNTY														
PANTHER CREEK ISD	97.7	100	0	100	100	0	102	99	100	100	100	100	94	
NOVICE ISD	99.5	100	0	100	100	100	100	97	100	100	100	118	91	
COLEMAN ISD	98.5	97	100	100	99	100	101	103	95	100	100	104	96	
SANTA ANNA ISD	102.6	102	100	100	100	100	101	95	100	100	100	124	97	
COLLIN COUNTY														
LOVEJOY ISD	99.7	100	0	97	100	102	0	100	100	104	100	100	116	
MELISSA ISD	102.0	103	100	98	91	0	0	103	100	0	100	105	120	
BLUE RIDGE ISD	112.3	106	100	100	100	0	100	105	100	0	100	120	119	
COMMUNITY ISD	105.6	106	100	105	100	102	100	96	100	104	100	108	116	
ALLEN ISD	101.4	100	100	112	97	102	0	103	116	104	100	100	114	
ANNA ISD	97.2	96	100	100	72	102	0	103	100	104	0	100	116	
CELINA ISD	107.9	111	100	100	110	102	100	101	100	104	100	105	118	

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals	Utility	Personal Property			Land Ratio	
					Comm.	Indust.				Comm.	Indust.	Other	Market	Ag. Use
FARMERSVILLE ISD	100.9%	104%	100%	107%	58%	102%	0	108%	100%	104%	100%	107%	119%	
FRISCO ISD	99.3	99	100	99	99	102	0	101	100	104	100	96	115	
MCKINNEY ISD	101.2	102	100	108	99	102	0	103	92	104	0	100	119	
PLANO ISD	98.8	99	98	99	97	102	0	101	98	104	100	100	115	
PRINCETON ISD	99.9	99	100	96	100	102	0	106	100	104	100	100	116	
PROSPER ISD	103.2	103	100	101	99	102	0	100	100	0	100	107	116	
WYLIE ISD	100.3	101	100	92	99	102	0	100	100	104	100	100	120	
COLLINGSWORTH COUNTY														
SAMNORWOOD ISD	105.2	100	0	100	100	100	105	126	100	0	100	69	101	
WELLINGTON ISD	92.3	89	100	100	73	100	105	103	100	100	100	79	98	
COLORADO COUNTY														
COLUMBUS ISD	99.3	100	100	100	87	100	99	108	84	100	100	102	123	
RICE CONSOLIDATED	102.0	99	100	100	92	100	99	109	90	100	100	99	130	
WEIMAR ISD	99.9	103	100	100	81	100	99	94	90	100	100	102	123	
COMAL COUNTY														
NEW BRAUNFELS ISD	97.6	94	100	100	104	100	0	106	106	100	100	100	125	
COMAL ISD	98.2	95	100	101	111	100	100	93	99	100	100	100	125	
COMANCHE COUNTY														
COMANCHE ISD	100.8	103	100	100	103	100	100	100	96	100	100	103	91	
DE LEON ISD	99.0	101	100	100	103	100	100	96	100	100	100	100	92	
GUSTINE ISD	99.9	105	0	100	100	100	100	104	100	100	100	102	91	
SIDNEY ISD	96.1	99	0	100	100	0	100	87	100	100	100	100	91	
CONCHO COUNTY														
PAINT ROCK ISD	95.2	98	0	100	100	100	106	96	100	100	100	123	81	
EDEN ISD	103.1	98	0	100	100	100	107	100	110	100	0	132	83	
COOKE COUNTY														
WALNUT BEND ISD	100.3	100	0	100	100	0	100	105	100	0	100	100	120	
SIVELLS BEND ISD	102.4	96	100	100	100	0	106	98	100	0	100	103	113	
GAINESVILLE ISD	100.1	100	100	100	105	100	101	103	91	100	100	100	117	
MUENSTER ISD	96.3	92	100	100	96	100	97	94	100	100	100	94	113	
VALLEY VIEW ISD	102.4	98	100	100	100	0	101	96	109	100	100	106	113	
CALLISBURG ISD	97.5	92	0	100	100	0	100	102	100	100	100	108	123	
ERA ISD	99.9	98	0	100	100	0	100	98	100	0	100	95	112	
LINDSAY ISD	97.6	92	100	100	99	100	101	104	91	100	100	97	110	
CORYELL COUNTY														
JONESBORO ISD	107.1	96	0	100	100	0	0	101	100	0	100	102	122	
EVANT ISD	108.9	104	100	100	100	0	100	92	100	0	100	96	144	
GATESVILLE ISD	100.8	98	100	100	99	100	100	103	90	100	100	103	124	
OGLESBY ISD	103.2	103	100	100	100	100	100	104	100	100	100	100	107	
COPPERAS COVE ISD	91.8	90	100	100	90	100	0	99	100	100	100	100	155	
COTTLE COUNTY														
PADUCAH ISD	101.4	103	100	100	100	100	102	102	92	100	100	99	102	
CRANE COUNTY														
CRANE ISD	103.5	91	100	100	91	100	105	106	90	100	100	100	71	
CROCKETT COUNTY														
CROCKETT CO. CSD	102.9	80	100	100	79	100	108	105	80	100	100	100	80	
CROSBY COUNTY														
CROSBYTON ISD	103.9	100	100	100	101	100	96	100	104	100	100	89	117	
LORENZO ISD	99.2	99	100	100	100	100	94	101	82	100	100	95	108	
RALLS ISD	98.8	104	100	100	100	100	102	101	85	100	100	70	112	
CULBERSON COUNTY														
CULBERSON CO. ISD	98.3	82	100	100	71	100	101	108	85	100	100	100	90	

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G	Personal Property			Land Ratio		
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
DALLAM COUNTY													
DALHART ISD	85.5%	67%	100%	100%	92%	0	106%	99%	101%	0	100%	86%	89%
TEXLINE ISD	93.6	100	0	100	99	0	0	95	100	0	100	89	93
DALLAS COUNTY													
CARROLLTON FARMERS	97.5	95	101	98	96	100	100	104	98	100	100	100	152
CEDAR HILL ISD	99.4	96	100	116	97	100	0	102	100	100	100	100	120
DALLAS ISD	98.0	97	97	99	94	100	100	104	107	100	100	100	150
DE SOTO ISD	98.9	98	94	116	98	100	0	103	100	100	100	100	323
DUNCANVILLE ISD	101.2	100	108	109	116	100	100	103	90	100	0	100	129
GARLAND ISD	98.7	97	98	100	111	100	100	102	93	100	100	100	143
GRAND PRAIRIE ISD	104.7	98	98	130	111	100	0	102	138	100	100	100	155
HIGHLAND PARK ISD	93.6	92	98	100	102	0	0	104	100	100	0	0	0
IRVING ISD	98.5	98	96	117	94	100	0	103	104	100	100	100	67
LANCASTER ISD	101.9	97	101	205	98	100	0	105	98	100	100	100	134
MESQUITE ISD	98.4	99	99	118	106	100	0	103	77	100	100	100	144
RICHARDSON ISD	99.2	96	98	110	94	100	100	104	130	100	0	100	136
SUNNYVALE ISD	101.0	103	0	91	100	100	0	103	103	100	0	100	135
WILMER-HUTCHINS	106.2	114	100	94	105	100	0	102	99	100	100	100	141
COPPELL ISD	97.6	92	100	100	93	100	100	101	108	100	100	100	130
DAWSON COUNTY													
DAWSON ISD	96.6	100	0	100	100	100	100	96	100	100	100	100	60
KLONDIKE ISD	93.1	100	0	100	100	100	100	100	100	100	100	100	73
LAMESA ISD	99.9	103	100	100	103	100	100	100	92	100	100	100	90
SANDS ISD	98.1	100	0	100	100	100	106	102	100	100	100	100	78
DEAF SMITH COUNTY													
HEREFORD ISD	103.5	99	100	100	130	100	100	102	102	100	100	81	130
WALCOTT ISD	107.4	0	0	0	100	100	100	95	100	0	100	100	109
DELTA COUNTY													
COOPER ISD	98.9	96	100	100	100	100	100	97	90	100	100	99	111
FANNINDEL ISD	97.0	94	100	100	100	100	100	101	100	100	100	91	107
DENTON COUNTY													
LITTLE ELM ISD	101.0	100	100	102	100	0	0	103	100	0	100	101	147
ARGYLE ISD	104.6	98	0	102	100	100	95	101	100	100	100	116	139
DENTON ISD	100.9	100	99	100	103	100	0	104	101	100	100	100	136
LEWISVILLE ISD	99.7	100	100	100	95	100	0	106	103	100	100	99	142
PILOT POINT ISD	105.5	102	100	100	110	100	95	107	100	100	100	106	139
KRUM ISD	104.2	102	100	100	100	0	95	99	100	100	100	105	146
PONDER ISD	102.4	96	100	100	109	0	95	101	100	100	100	104	145
AUBREY ISD	100.9	98	100	100	100	0	0	105	100	100	100	103	130
SANGER ISD	103.4	101	100	100	101	100	95	99	100	100	100	108	140
NORTHWEST ISD	100.7	101	100	102	95	100	95	104	100	100	100	100	144
LAKE DALLAS ISD	102.1	101	100	100	99	100	0	103	100	100	100	122	126
DEWITT COUNTY													
MEYERSVILLE ISD	103.9	100	0	0	100	100	105	112	100	100	100	98	112
WESTHOFF ISD	103.6	99	0	100	100	0	108	105	100	0	100	99	113
CUERO ISD	100.3	101	100	100	103	99	97	105	96	94	100	96	103
NORDHEIM ISD	105.7	99	0	100	100	0	115	105	100	100	100	104	86
YOAKUM ISD	100.7	101	100	100	104	99	112	106	97	92	100	92	111
YORKTOWN ISD	102.3	101	100	100	97	0	103	109	94	92	100	100	114
DICKENS COUNTY													
SPUR ISD	100.0	97	0	100	94	100	106	93	84	100	100	94	103
PATTON SPRINGS ISD	103.7	100	0	100	100	100	106	98	100	100	100	110	104
DIMITT COUNTY													
ASHERTON ISD	111.0	101	100	100	100	100	107	111	100	100	100	97	134
CARRIZO SPRINGS IS	102.2	99	100	100	104	100	97	111	99	100	100	91	133

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	O&G Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
DONLEY COUNTY													
CLARENDON ISD	93.8%	93%	100%	94%	109%	100%	100%	98%	95%	100%	100%	96%	88%
HEDLEY ISD	95.1	99	100	100	100	100	103	99	100	100	100	96	90
DUVAL COUNTY													
RAMIREZ ISD	91.9	100	0	100	100	100	101	113	100	100	100	100	77
BENAVIDES ISD	94.5	100	100	100	100	100	103	85	100	100	100	100	78
FREER (CITY)	99.1	98	100	100	100	100	100	103	98	100	100	100	80
SAN DIEGO ISD	96.0	95	100	100	101	100	100	96	100	100	100	94	81
EASTLAND COUNTY													
CISCO ISD	100.3	103	100	100	96	100	108	108	100	100	100	93	81
EASTLAND ISD	100.1	101	100	100	103	100	101	104	100	100	100	100	81
GORMAN ISD	96.1	99	100	100	100	100	104	95	100	100	100	104	74
RANGER ISD	103.7	98	100	100	104	100	104	111	100	100	100	115	90
RISING STAR ISD	94.1	96	100	100	106	0	101	102	100	100	100	100	73
ECTOR COUNTY													
ECTOR COUNTY ISD	101.3	95	100	100	102	100	105	105	97	100	100	100	138
EDWARDS COUNTY													
ROCKSPRINGS ISD	107.6	105	0	100	111	0	103	109	94	100	100	107	115
NUECES CANYON ISD	102.7	96	100	100	100	0	103	96	100	100	100	103	116
ELLIS COUNTY													
AVALON ISD	102.0	109	0	114	100	100	100	103	100	100	100	102	95
ENNIS ISD	97.7	93	100	100	103	100	100	102	97	100	100	100	107
FERRIS ISD	97.9	98	100	93	100	100	0	102	100	100	100	95	99
ITALY ISD	100.4	101	100	100	97	100	0	106	100	100	100	97	101
MIDLOTHIAN ISD	99.6	98	100	100	100	100	0	101	100	100	100	102	106
MILFORD ISD	102.5	107	100	100	100	100	0	97	100	0	100	101	104
PALMER ISD	97.0	95	100	95	100	100	0	102	100	100	100	100	104
RED OAK ISD	97.3	99	100	100	100	100	0	103	100	100	100	80	99
WAXAHACHIE ISD	98.0	95	100	100	103	100	0	103	97	100	100	100	97
MAYPEARL ISD	93.4	93	100	100	100	100	100	100	100	100	100	84	109
EL PASO COUNTY													
CLINT ISD	97.1	91	100	115	87	100	100	111	100	100	100	95	103
EL PASO ISD	97.1	97	101	100	92	100	100	116	95	100	100	100	95
FABENS ISD	99.5	98	100	123	99	100	100	114	100	100	100	95	96
SAN ELIZARIO ISD	97.2	98	100	94	100	100	0	116	100	100	100	96	95
YSLETA ISD	97.7	96	96	100	106	100	100	117	90	100	100	100	96
ANTHONY ISD	99.5	101	100	100	99	100	0	115	88	100	100	97	95
CANUTILLO ISD	99.1	97	100	93	100	100	100	115	100	100	100	102	95
TORNILLO ISD	98.6	97	100	84	100	100	100	108	100	100	100	100	97
SOCORRO ISD	98.0	96	100	107	97	100	100	115	100	100	100	93	95
ERATH COUNTY													
THREE WAY ISD	97.2	100	0	100	100	0	102	93	100	0	100	95	103
HUCKABAY ISD	102.1	100	0	100	100	0	98	114	100	0	100	98	104
LINGLEVILLE ISD	106.3	100	0	100	100	100	102	119	100	100	100	105	110
BLUFF DALE ISD	105.0	97	0	100	100	100	102	114	100	0	100	106	101
MORGAN MILL ISD	106.1	95	0	100	100	0	105	122	100	100	100	107	106
DUBLIN ISD	96.9	95	100	100	94	100	102	89	111	100	100	95	113
STEPHENVILLE ISD	100.2	100	100	100	101	100	102	94	104	100	100	100	111
FALLS COUNTY													
WESTPHALIA ISD	96.9	96	0	100	100	100	100	105	100	0	100	89	109
CHILTON ISD	101.7	97	0	100	100	100	100	102	100	0	100	97	117
MARLIN ISD	101.3	97	100	100	101	100	100	102	93	100	100	100	124
ROSEBUD-LOTT ISD	100.0	92	100	100	109	100	100	99	100	100	100	105	104
FANNIN COUNTY													
DODD CITY ISD	97.5	86	100	100	100	100	0	103	100	100	100	105	106
ECTOR ISD	96.1	92	0	100	100	100	100	102	100	100	100	96	97

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
BONHAM ISD	88.8%	88%	100%	100%	103%	100%	100%	102%	75%	100%	100%	72%	93%
HONEY GROVE ISD	96.7	97	100	100	89	100	100	112	100	100	100	95	85
LEONARD ISD	91.4	85	100	100	100	100	100	110	100	100	100	92	88
SAVOY ISD	98.2	86	100	100	100	100	100	100	100	100	100	102	113
TRENTON ISD	94.5	89	100	100	81	100	100	107	100	100	100	100	83
SAM RAYBURN ISD	98.6	97	0	100	100	100	100	102	100	100	100	99	97
FAYETTE COUNTY													
FAYETTEVILLE ISD	106.0	98	100	100	100	100	106	120	100	100	100	103	129
FLATONIA ISD	107.4	106	100	100	92	100	107	124	100	100	100	103	130
LA GRANGE ISD	99.6	97	100	100	92	100	102	101	100	100	100	95	121
SCHULENBURG ISD	98.7	97	100	100	100	100	102	99	96	100	100	95	126
ROUND TOP CARMINE	100.8	88	0	100	100	100	101	102	100	100	100	100	130
FISHER COUNTY													
ROBY ISD	94.4	81	100	100	69	88	103	101	92	32	100	88	95
ROTAN ISD	90.6	72	100	100	100	95	97	105	100	81	100	86	98
FLOYD COUNTY													
FLOYDADA ISD	108.5	90	100	100	83	0	100	104	95	0	100	99	133
LOCKNEY ISD	101.1	84	100	100	102	0	0	102	98	0	100	86	115
FOARD COUNTY													
CROWELL ISD	94.0	102	100	100	82	100	103	96	96	100	100	89	88
FORT BEND COUNTY													
LAMAR CONSOLIDATED	97.9	93	100	100	95	100	104	100	100	100	100	100	125
STAFFORD (CITY)	97.7	94	100	92	96	100	0	101	106	100	100	100	97
NEEDVILLE ISD	96.1	90	100	99	103	0	104	102	100	100	100	98	108
FORT BEND ISD	98.1	96	100	104	106	100	104	99	100	100	100	100	141
KENDLETON ISD	101.5	98	100	102	100	0	104	108	100	100	100	99	108
FRANKLIN COUNTY													
MOUNT VERNON ISD	100.5	98	100	84	99	100	103	102	92	100	100	97	311
FREESTONE COUNTY													
DEW ISD	99.3	99	0	100	100	0	100	104	100	0	0	96	116
FAIRFIELD ISD	102.1	107	100	100	101	100	106	96	98	100	100	113	104
TEAGUE ISD	102.5	104	100	100	100	100	103	100	100	100	100	108	112
WORTHAM ISD	101.6	99	100	100	100	100	101	107	100	100	100	100	107
FRIO COUNTY													
DILLEY ISD	100.3	116	100	100	100	100	101	99	100	100	100	100	89
PEARSALL ISD	98.8	99	100	100	100	100	104	101	104	100	100	97	87
GAINES COUNTY													
SEMINOLE ISD	107.0	100	100	100	101	100	109	109	105	100	100	100	70
SEAGRAVES ISD	96.5	98	100	100	100	100	107	105	100	100	100	100	70
LOOP ISD	102.0	0	0	100	100	100	103	101	100	100	100	100	91
GALVESTON COUNTY													
DICKINSON ISD	96.7	94	100	94	94	100	101	100	100	100	100	98	190
GALVESTON ISD	94.5	92	96	95	95	100	101	105	100	100	100	100	113
HIGH ISLAND ISD	100.2	94	100	104	100	100	105	131	100	0	100	91	112
LA MARQUE ISD	95.6	88	100	100	90	100	101	110	100	100	100	100	142
TEXAS CITY ISD	99.5	94	100	100	100	100	101	111	100	100	100	100	5928
HITCHCOCK ISD	92.2	88	100	90	91	100	101	102	99	100	100	93	177
SANTA FE ISD	93.4	91	100	94	100	100	99	103	100	100	100	91	193
CLEAR CREEK ISD	97.1	96	100	100	93	100	101	102	100	100	100	97	159
FRIENDSWOOD ISD	96.2	95	100	88	102	0	101	111	100	0	100	100	207
GARZA COUNTY													
POST ISD	99.4	98	100	100	125	100	98	103	77	100	100	100	111
SOUTHLAND ISD	102.6	100	0	100	100	100	101	102	100	100	100	100	110

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	O&G Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
GILLESPIE COUNTY													
DOSS CSD	103.8%	100%	0	100%	100%	0	0	99%	100%	0	0	102%	108%
FREDERICKSBURG ISD	102.2	98	100	100	102	100	100	100	99	100	100	110	109
HARPER ISD	106.9	104	0	100	100	100	100	114	100	100	100	106	113
GLASSCOCK COUNTY													
GLASSCOCK ISD	95.9	87	0	100	87	100	107	105	94	100	100	100	25
GOLIAD COUNTY													
GOLIAD ISD	105.5	99	100	100	101	0	103	113	99	100	100	101	87
GONZALES COUNTY													
GONZALES ISD	99.1	99	100	100	98	100	105	92	102	100	100	95	108
NIXON-SMILEY	100.7	97	100	100	100	100	99	100	100	100	100	103	106
WAEOLDER ISD	104.3	106	0	100	100	100	95	96	100	100	100	110	107
GRAY COUNTY													
ALANREED ISD	97.2	100	0	100	100	0	94	111	100	0	0	100	98
LEFORS ISD	102.8	100	0	100	100	100	100	132	100	100	100	100	92
MCLEAN ISD	101.0	116	100	100	100	100	99	116	100	100	100	84	87
PAMPA ISD	100.9	103	100	100	96	100	97	109	97	100	100	100	119
GRANDVIEW-HOPKINS	102.0	0	0	0	100	100	98	108	100	0	100	100	136
GRAYSON COUNTY													
S AND S CONS. ISD	102.5	97	0	100	100	100	102	101	100	100	100	99	162
GUNTER ISD	104.0	100	100	100	100	100	101	100	100	100	100	91	154
TOM BEAN ISD	99.8	97	100	100	100	0	101	99	100	100	100	96	154
TIOGA ISD	103.3	96	0	100	100	100	101	105	100	0	100	100	156
POTTSBORO ISD	97.8	97	100	92	94	100	102	103	100	100	100	93	174
BELLS ISD	101.3	97	100	100	100	0	0	102	100	100	100	98	177
COLLINSVILLE ISD	96.6	88	100	100	83	0	101	101	100	0	100	97	154
DENISON ISD	98.0	97	100	100	96	100	100	102	96	100	100	100	174
HOWE ISD	105.6	105	100	100	100	100	101	100	100	100	100	102	147
SHERMAN ISD	96.6	95	100	100	94	100	101	102	88	100	100	100	157
VAN ALSTYNE ISD	102.0	101	100	100	99	100	101	99	96	100	100	100	156
WHITESBORO ISD	97.2	101	100	100	78	100	97	102	100	100	100	88	177
WHITEWRIGHT ISD	105.2	99	100	100	115	100	101	106	96	100	100	102	149
GREGG COUNTY													
GLADEWATER ISD	100.1	97	100	100	100	100	101	106	100	100	100	100	110
KILGORE ISD	99.1	97	100	100	98	100	101	107	98	100	100	100	78
LONGVIEW ISD	100.6	98	100	100	99	100	101	134	98	100	100	100	88
PINE TREE ISD	99.6	96	100	100	99	100	101	110	100	100	100	100	87
SABINE ISD	100.1	97	100	100	100	100	101	108	133	100	100	89	80
SPRING HILL ISD	100.4	96	100	100	100	100	102	115	100	100	100	100	116
WHITE OAK ISD	100.4	99	100	100	100	100	100	110	100	100	100	100	101
GRIMES COUNTY													
ANDERSON-SHIRO ISD	99.5	88	100	100	100	100	101	95	100	100	100	97	148
IOLA ISD	103.3	85	0	100	100	100	101	120	100	100	100	104	110
NAVASOTA ISD	98.0	94	100	97	86	100	101	99	91	100	100	101	128
RICHARDS ISD	106.1	98	0	100	100	100	100	100	100	0	100	103	143
GUADALUPE COUNTY													
SEGUIN ISD	99.1	97	100	100	104	100	100	100	93	100	100	106	91
SCHERTZ-CIBOLO-UC.	97.3	98	100	100	92	100	0	104	96	100	100	100	98
NAVARRO ISD	101.6	106	100	100	100	100	0	94	100	100	100	104	99
MARION ISD	97.6	97	100	100	100	100	0	92	100	100	100	100	98
HALE COUNTY													
ABERNATHY ISD	105.4	96	100	100	100	100	106	101	100	100	100	100	127
COTTON CENTER ISD	96.6	100	0	100	100	100	106	100	100	100	100	110	93
HALE CENTER ISD	101.3	111	100	100	91	100	106	91	100	100	100	90	106
PETERSBURG ISD	101.2	87	100	100	115	100	106	103	100	100	100	92	108
PLAINVIEW ISD	99.8	94	100	100	114	100	106	102	106	100	100	100	95

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
HALL COUNTY													
MEMPHIS ISD	93.2%	102%	100%	100%	102%	100%	0	82%	88%	100%	100%	100%	84%
TURKEY-QUITAQUE	98.7	146	100	100	100	100	0	80	100	100	100	120	83
LAKEVIEW ISD	67.7	93	100	100	100	100	0	94	100	100	100	115	32
HAMILTON COUNTY													
HAMILTON ISD	100.7	104	100	100	88	100	100	101	101	100	100	94	114
HICO ISD	108.3	110	100	100	95	100	0	101	100	100	100	110	118
HANSFORD COUNTY													
GRUVER ISD	99.3	96	100	100	100	100	92	111	100	100	100	100	117
PRINGLE-MORSE ISD	101.5	100	0	100	100	100	97	106	100	100	100	100	111
SPEARMAN ISD	101.6	97	100	100	81	100	101	104	107	100	100	100	118
HARDEMAN COUNTY													
CHILLICOTHE ISD	100.6	104	100	100	100	100	102	99	100	100	100	100	89
QUANAH ISD	101.0	111	100	100	87	100	104	99	96	100	100	100	90
HARDIN COUNTY													
KOUNTZE ISD	99.2	89	100	79	100	100	108	98	100	100	100	90	131
SILSBEE ISD	94.7	86	100	100	93	100	112	100	97	100	100	100	122
HARDIN-JEFFERSON	98.0	85	100	100	100	100	99	103	100	100	100	97	164
LUMBERTON ISD	89.2	84	100	91	107	100	106	104	100	100	100	100	101
WEST HARDIN ISD	110.2	88	0	93	100	100	111	113	100	100	100	98	155
HARRIS COUNTY													
ALDINE ISD	95.3	91	98	100	92	100	106	103	102	100	100	93	101
ALIEF ISD	98.6	92	105	100	107	100	106	102	90	100	100	104	150
CHANNELVIEW ISD	98.5	93	100	100	91	100	106	100	106	100	100	100	141
CROSBY ISD	90.8	82	100	98	96	100	106	105	100	100	100	100	116
CYPRESS-FAIRBANKS	95.1	90	100	100	101	100	106	102	97	100	100	105	117
DEER PARK ISD	98.7	89	100	100	100	100	106	99	100	100	100	100	164
NORTH FOREST ISD	100.8	105	100	100	88	100	106	102	101	100	100	100	99
GALENA PARK ISD	97.7	92	100	100	94	100	106	99	104	100	100	100	160
GOOSE CREEK ISD	98.6	93	100	100	95	100	106	100	100	100	100	100	124
HOUSTON ISD	97.3	95	98	100	98	100	106	103	98	100	100	97	130
HUMBLE ISD	95.5	93	100	100	108	100	106	99	100	100	100	100	101
KATY ISD	97.4	95	100	90	101	100	106	102	102	100	100	101	139
KLEIN ISD	93.5	91	100	100	99	100	106	103	100	100	100	104	152
LA PORTE ISD	97.7	84	100	100	100	100	106	101	100	100	100	100	132
PASADENA ISD	97.1	91	95	100	100	100	106	100	111	100	100	100	135
SPRING ISD	95.0	90	93	100	102	100	106	102	97	100	100	100	101
SPRING BRANCH ISD	94.0	92	100	100	98	100	0	102	96	100	100	100	752
TOMBALL ISD	95.0	86	100	100	96	100	106	104	100	100	100	100	104
SHELDON ISD	99.5	98	100	100	100	100	106	106	94	100	100	100	101
HUFFMAN ISD	94.3	92	100	87	100	0	106	107	100	0	100	107	106
HARRISON COUNTY													
KARNACK ISD	102.9	99	100	100	100	100	100	97	100	100	100	100	183
MARSHALL ISD	108.4	98	100	100	102	100	105	125	101	100	100	100	145
WASKOM ISD	101.0	102	100	100	100	100	99	102	100	100	100	100	152
HALLSVILLE ISD	100.2	97	100	100	100	100	99	109	100	100	100	100	149
HARLETON ISD	104.0	105	0	100	100	100	96	112	100	100	100	93	228
ELYSIAN FIELDS ISD	100.1	101	100	100	100	0	100	100	100	100	100	97	104
HARTLEY COUNTY													
HARTLEY ISD	82.1	96	0	100	142	100	99	96	100	100	100	69	76
CHANNING ISD	91.2	100	0	100	100	0	99	95	100	100	100	100	82
HASKELL COUNTY													
PAINT CREEK ISD	101.8	87	0	100	100	100	105	100	100	100	100	103	109
HASKELL ISD	100.5	100	100	100	100	100	102	101	89	100	100	100	104
ROCHESTER ISD	99.1	94	0	100	100	100	122	82	100	100	100	100	85
RULE ISD	100.1	90	100	100	100	100	103	101	100	100	100	104	106

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
HAYS COUNTY													
SAN MARCOS ISD	104.1%	103%	103%	110%	118%	100%	100%	97%	102%	100%	100%	100%	85%
DRIPPING SPRINGS	99.5	99	100	99	100	0	100	94	100	0	100	103	96
HAYS CONS. ISD	98.9	100	100	103	93	100	100	89	100	100	100	100	88
WIMBERLY ISD	94.0	90	100	104	100	0	0	95	100	0	0	96	96
HEMPHILL COUNTY													
CANADIAN ISD	103.4	94	100	100	101	100	102	125	96	100	100	100	90
HENDERSON COUNTY													
LA POYNOR ISD	103.4	93	100	100	100	100	103	102	100	100	100	100	174
MURCHISON ISD	98.5	97	100	100	100	0	100	96	100	0	100	93	149
ATHENS ISD	102.0	102	100	100	103	100	103	103	95	100	100	100	160
BROWNSBORO ISD	101.4	100	100	100	100	100	103	95	100	100	100	100	162
CROSS ROADS ISD	103.0	101	0	100	100	100	103	102	100	100	100	100	153
EUSTACE ISD	100.8	99	100	108	100	100	97	95	100	100	100	100	152
MALAKOFF ISD	97.7	97	100	95	100	100	103	98	100	100	100	100	149
TRINIDAD ISD	100.1	97	100	100	101	100	103	100	100	100	100	100	152
HIDALGO COUNTY													
VALLEY VIEW ISD	94.8	90	100	86	107	100	99	106	79	100	0	100	110
DONNA ISD	96.9	94	100	98	98	100	108	105	100	100	100	100	108
EDCOUCH ELSA ISD	95.7	94	100	94	88	100	108	107	100	100	0	100	111
EDINBURG ISD	100.2	90	100	100	102	100	107	107	100	100	100	100	127
HIDALGO ISD	96.9	91	100	88	98	100	108	105	93	100	100	100	118
MCALLEN ISD	94.7	92	100	100	96	100	108	109	92	100	100	100	112
MERCEDES ISD	97.5	95	100	86	100	100	108	107	100	100	100	100	111
MISSION ISD	95.5	93	100	107	95	100	108	108	89	100	100	100	109
PHARR-SAN JUAN-ALA	93.7	93	100	85	100	100	108	108	79	100	100	100	113
PROGRESSO ISD	94.1	88	100	94	90	100	108	110	90	100	100	100	110
SHARYLAND ISD	93.4	91	100	100	87	100	0	104	100	100	100	100	109
LA JOYA ISD	98.0	89	100	90	100	100	109	111	100	100	100	100	111
WESLACO ISD	94.2	92	100	97	91	100	108	101	92	100	100	100	117
LA VILLA ISD	99.8	88	0	100	100	100	108	105	100	100	100	100	110
MONTE ALTO ISD	100.4	90	100	100	87	100	108	99	100	100	100	98	111
HILL COUNTY													
ABBOTT ISD	95.9	101	0	100	100	100	100	104	100	100	100	99	83
BYNUM ISD	96.7	102	0	100	100	100	100	105	100	100	100	99	87
COVINGTON ISD	104.3	103	0	100	100	0	100	107	100	0	100	102	116
HILLSBORO ISD	99.2	103	100	100	96	100	100	104	97	100	100	92	87
HUBBARD ISD	104.8	107	100	100	100	0	100	103	92	0	100	102	124
ITASCA ISD	100.0	105	100	100	97	100	100	101	100	100	100	104	87
MALONE ISD	99.5	104	0	100	98	100	0	107	100	100	100	110	87
MOUNT CALM ISD	104.5	103	0	100	100	0	100	104	100	0	100	105	107
WHITNEY ISD	100.7	102	100	99	95	0	100	102	100	0	100	101	106
AQUILLA ISD	102.9	104	0	100	100	0	100	99	100	100	100	102	109
BLUM ISD	105.5	108	0	100	100	100	100	104	100	100	100	102	119
PENELOPE ISD	94.9	102	0	100	100	100	0	104	100	100	100	103	83
HOCKLEY COUNTY													
ANTON ISD	95.6	93	100	100	100	100	97	100	100	100	100	100	91
LEVELLAND ISD	102.2	92	100	100	101	100	107	104	75	100	100	100	84
ROPES ISD	97.2	107	0	100	100	100	99	102	100	100	100	94	92
SMYER ISD	106.0	99	0	100	100	100	108	101	100	100	100	100	105
SUNDOWN ISD	104.4	100	100	100	100	100	105	93	100	100	100	100	108
WHITHARRAL ISD	99.2	101	0	100	100	100	99	101	100	100	0	102	97
HOOD COUNTY													
GRANBURY ISD	96.2	94	100	89	97	100	106	101	103	100	100	100	113
LIPAN ISD	100.9	108	0	100	100	100	106	95	100	100	100	100	103
TOLAR ISD	101.3	101	0	100	100	100	106	100	100	0	100	100	110
HOPKINS COUNTY													
CUMBY ISD	101.8	106	100	100	100	0	106	95	100	100	100	101	103

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Utility	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
NORTH HOPKINS ISD	105.2%	107%	0	100%	100%	0	106%	95%	100%	0	100%	108%	100%	
MILLER GROVE ISD	101.7	100	0	100	100	0	106	85	100	0	100	105	103	
SALTILLO ISD	105.7	116	0	100	100	0	106	94	100	0	100	107	103	
SULPHUR SPRINGS	102.0	103	100	100	107	100	100	100	103	100	100	97	101	
COMO-PICKTON ISD	110.2	96	0	100	100	100	103	135	100	100	100	107	103	
SULPHUR BLUFF ISD	105.3	99	0	100	100	0	106	96	100	0	100	112	106	
HOUSTON COUNTY														
KENNARD ISD	112.2	103	0	100	100	100	98	99	100	100	100	104	155	
CROCKETT ISD	98.1	97	100	100	96	100	102	101	82	100	100	105	117	
GRAPELAND ISD	100.1	104	100	100	100	100	104	104	100	100	100	95	90	
LOVELADY ISD	108.0	103	0	100	100	100	102	105	100	100	100	105	146	
LATEXO ISD	103.2	99	0	100	100	100	0	102	100	100	100	106	141	
HOWARD COUNTY														
BIG SPRING ISD	97.5	91	100	100	101	100	106	104	91	100	0	100	83	
COAHOMA ISD	99.1	93	100	100	100	100	101	104	100	100	100	100	79	
FORSAN ISD	103.5	96	100	100	100	100	105	103	100	100	0	100	93	
HUDSPETH COUNTY														
ALLAMOORE CSD	108.2	100	0	100	100	100	100	101	0	100	100	94	143	
FT HANCOCK ISD	101.1	89	0	119	100	0	100	103	100	0	100	95	102	
SIERRA BLANCA ISD	105.9	90	100	102	98	0	100	107	100	0	100	96	143	
DELL CITY ISD	105.7	96	100	85	105	100	100	103	100	100	100	107	122	
HUNT COUNTY														
BOLES HOME ISD	104.6	108	0	110	100	0	0	101	0	0	96	100	108	
CADDO MILLS ISD	99.0	98	100	100	100	100	0	99	100	100	100	98	110	
CELESTE ISD	102.1	99	100	100	100	0	0	100	100	105	100	105	116	
COMMERCE ISD	95.6	107	100	100	86	99	0	97	52	102	100	103	112	
GREENVILLE ISD	98.0	93	100	100	122	88	0	104	84	101	100	100	114	
LONE OAK ISD	104.3	104	100	90	100	0	100	98	100	0	100	107	123	
QUINLAN ISD	97.8	95	100	96	109	58	0	94	100	120	100	102	121	
WOLFE CITY ISD	96.7	88	100	100	75	58	0	102	100	120	100	115	114	
CAMPBELL ISD	104.8	104	100	100	100	0	100	91	100	0	100	109	123	
BLAND ISD	101.7	90	0	100	100	58	0	99	100	121	100	112	112	
HUTCHINSON COUNTY														
BORGER ISD	99.1	97	100	100	100	100	107	108	99	100	100	100	87	
SANFORD ISD	99.5	99	100	100	100	100	97	104	100	0	100	100	112	
PLEMONS-STINNETT-P	100.5	100	100	100	100	100	107	103	100	100	100	100	78	
SPRING CREEK ISD	101.9	100	0	100	100	100	106	104	100	0	100	100	76	
IRION COUNTY														
IRION COUNTY ISD	100.6	86	100	100	93	100	103	109	105	100	100	100	79	
JACK COUNTY														
BRYSON ISD	105.5	101	100	100	100	100	104	117	100	100	100	101	88	
JACKSBORO ISD	102.1	102	100	100	99	100	101	111	101	100	100	105	89	
PERRIN-WHITT CISD	104.2	96	0	100	100	100	102	107	100	100	100	107	101	
JACKSON COUNTY														
EDNA ISD	88.4	80	100	100	84	100	101	105	68	100	100	82	96	
GANADO ISD	90.5	86	100	100	88	0	89	103	100	100	100	88	88	
INDUSTRIAL ISD	97.4	99	0	100	100	100	99	102	100	100	100	97	86	
JASPER COUNTY														
BROOKELAND ISD	98.7	80	0	97	100	0	113	95	100	100	100	100	184	
BUNA ISD	106.6	99	100	100	100	100	110	147	100	100	100	96	119	
JASPER ISD	98.8	93	100	86	106	100	114	104	83	100	100	94	138	
KIRBYVILLE ISD	102.3	94	100	100	92	100	114	107	100	100	100	93	133	
EVADALE ISD	100.2	100	0	100	100	100	114	102	100	100	100	100	125	
JEFF DAVIS COUNTY														
FT DAVIS ISD	96.7	93	100	90	90	0	100	104	110	0	100	92	115	

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comm.	Indust.	O&G Minerals	Utility	Comm.	Indust.	Other	Market	Ag. Use
VALENTINE ISD	93.7%	94%	0	86%	100%	0	100%	103%	100%	0	100%	79%	109%
JEFFERSON COUNTY													
NEDERLAND ISD	96.2	93	100	100	99	100	101	105	93	100	100	100	139
PORT ARTHUR ISD	98.9	93	100	100	99	100	101	104	100	100	100	100	109
PORT NECHES ISD	98.3	94	100	100	100	100	101	104	100	100	100	100	104
BEAUMONT ISD	98.2	95	100	100	101	100	101	102	92	100	100	100	158
SABINE PASS ISD	103.0	100	100	100	100	100	96	181	100	100	100	100	102
HAMSHIRE-FANNETT	101.3	92	100	100	100	100	105	107	100	100	100	100	141
JIM HOGG COUNTY													
JIM HOGG CO. ISD	99.3	101	100	100	98	100	102	104	94	100	100	100	90
JIM WELLS COUNTY													
LA GLORIA ISD	100.9	100	0	100	100	100	98	104	100	100	100	100	116
ALICE ISD	99.8	96	100	100	103	100	101	107	97	100	100	100	125
BEN BOLT-PALITO B.	99.6	94	0	100	100	100	101	89	100	100	100	100	120
ORANGE GROVE ISD	97.3	91	100	96	100	100	101	98	100	100	100	92	128
PREMONT ISD	102.5	96	100	100	100	100	102	109	100	100	100	100	122
JOHNSON COUNTY													
ALVARADO ISD	101.2	98	100	98	104	100	0	99	100	100	100	107	213
BURLESON ISD	95.8	98	100	100	86	100	0	100	88	100	100	100	169
CLEBURNE ISD	101.1	95	100	100	118	100	0	98	117	100	100	100	159
GRANDVIEW ISD	104.3	101	100	100	100	100	100	100	100	100	100	103	162
JOSHUA ISD	100.8	101	100	97	97	100	0	101	100	100	100	100	239
KEENE ISD	101.7	105	100	100	84	100	0	102	100	100	100	100	200
RIO VISTA ISD	102.6	98	0	100	100	0	100	99	100	0	100	99	181
VENUS ISD	95.0	97	100	83	82	100	100	97	100	100	140	100	135
GODLEY ISD	99.1	94	100	100	100	0	100	98	100	0	100	87	209
JONES COUNTY													
ANSON ISD	103.9	113	100	100	100	100	101	102	69	100	100	96	121
HAMLIN ISD	104.6	106	100	100	105	100	96	105	106	100	100	100	119
HAWLEY ISD	99.1	90	100	100	100	100	98	97	100	100	100	101	121
LUEDERS - AVOCA	108.4	100	0	100	100	100	103	99	100	100	100	100	125
STAMFORD ISD	103.8	101	100	100	93	100	98	101	115	100	100	102	121
KARNES COUNTY													
FALLS CITY ISD	96.5	85	0	100	100	100	104	109	100	100	100	87	98
KARNES CITY ISD	101.9	93	100	100	100	100	111	106	100	100	100	93	100
KENEDY ISD	96.6	98	100	100	80	100	108	105	88	100	100	98	100
RUNGE ISD	100.4	84	100	100	100	0	104	118	100	100	100	98	100
KAUFMAN COUNTY													
CRANDALL ISD	108.8	102	100	100	100	100	0	99	100	100	100	120	225
FORNEY ISD	108.2	110	100	80	117	100	0	101	100	100	100	111	222
KAUFMAN ISD	103.6	98	100	100	95	100	100	95	100	100	100	111	252
KEMP ISD	110.1	101	100	104	98	0	100	93	100	0	100	119	253
MABANK ISD	98.1	98	100	94	101	100	103	99	88	0	100	100	149
TERRELL ISD	106.3	106	100	100	99	100	100	101	116	100	100	109	246
SCURRY-ROSSER ISD	104.1	97	100	100	100	0	100	94	100	0	100	102	244
KENDALL COUNTY													
BOERNE ISD	99.5	97	100	107	100	100	100	103	105	100	100	105	90
COMFORT ISD	100.2	100	100	100	102	100	100	105	100	100	100	101	88
KENEDY COUNTY													
KENEDY COUNTY WIDE	93.5	102	100	100	100	100	112	117	100	100	100	98	27
KENT COUNTY													
JAYTON-GIRARD ISD	98.6	106	0	100	120	100	98	95	113	100	100	104	108
KERR COUNTY													
DIVIDE CSD	836.2	100	0	0	100	0	100	101	100	0	100	0	1004

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use	
CENTER POINT ISD	98.6%	106%	100%	100%	104%	100%	0	107%	100%	100%	100%	92%	99%	
HUNT ISD	99.0	104	0	113	97	0	100	104	100	0	100	93	81	
KERRVILLE ISD	97.3	94	100	100	105	100	0	105	93	100	100	98	98	
INGRAM ISD	96.8	95	100	98	94	0	0	100	100	0	100	99	98	
KIMBLE COUNTY														
JUNCTION ISD	103.8	95	100	100	96	100	100	119	81	100	100	108	106	
KING COUNTY														
GUTHRIE CSD	103.9	110	0	100	121	100	104	92	79	100	100	106	112	
KINNEY COUNTY														
BRACKETT ISD	99.7	95	100	92	96	0	0	101	96	0	100	109	102	
KLEBERG COUNTY														
LAURELES ISD	101.1	0	0	100	0	100	106	119	100	100	0	100	76	
KINGSVILLE ISD	98.1	94	100	100	93	100	110	111	103	100	100	100	69	
RICARDO ISD	98.3	99	0	100	100	100	106	127	100	100	100	93	84	
RIVIERA ISD	100.0	105	100	100	100	0	104	105	100	100	100	99	60	
SANTA GERTRUDIS	106.3	100	0	0	100	100	108	124	100	100	100	100	68	
KNOX COUNTY														
BENJAMIN ISD	106.6	100	0	100	100	100	98	103	100	100	100	100	114	
GOREE ISD	104.7	87	0	100	100	100	100	98	100	100	100	83	117	
KNOX CITY-O'BRIEN	97.7	78	0	100	100	100	99	101	103	100	100	100	117	
MUNDAY ISD	95.8	82	0	100	86	100	101	100	85	100	100	100	118	
LAMAR COUNTY														
CHISUM ISD	102.4	96	0	100	100	100	100	111	100	100	100	101	129	
ROXTON ISD	110.2	101	100	100	100	0	100	122	100	0	100	99	131	
PARIS ISD	99.5	102	100	100	95	100	100	104	93	100	100	100	119	
NORTH LAMAR ISD	98.6	93	100	100	93	100	100	103	100	100	100	100	120	
PRAIRILAND ISD	102.8	99	100	100	100	100	100	104	100	100	100	100	125	
LAMB COUNTY														
AMHERST ISD	98.4	123	100	100	100	100	0	101	100	100	100	90	92	
LITTLEFIELD ISD	98.1	101	100	100	87	100	100	102	86	100	100	100	96	
OLTON ISD	98.5	103	100	100	112	100	0	100	100	100	100	82	100	
SPADE ISD	98.6	134	0	100	100	100	0	100	100	100	100	100	95	
SPRINGLAKE-EARTH	98.2	109	100	100	137	100	0	102	100	100	100	95	92	
SUDAN ISD	105.0	100	100	100	100	100	0	106	100	100	100	100	97	
LAMPASAS COUNTY														
LAMPASAS ISD	99.5	95	100	100	92	100	100	104	100	100	100	110	113	
LOMETA ISD	107.0	111	100	100	100	100	100	99	100	100	100	106	112	
LA SALLE COUNTY														
COTULLA ISD	93.2	101	100	100	85	0	103	116	86	100	100	100	74	
LAVACA COUNTY														
VYSEHRAD ISD	100.7	98	0	100	100	100	103	91	100	100	100	99	100	
SWEET HOME ISD	102.9	94	0	100	100	100	102	116	100	100	100	105	96	
EZZELL ISD	100.8	100	0	100	100	100	99	106	100	100	100	105	95	
HALLETTSVILLE ISD	97.9	94	100	100	91	100	101	111	100	100	100	94	97	
MOULTON ISD	101.1	98	100	100	103	100	102	99	100	100	100	106	99	
SHINER ISD	99.2	107	100	100	95	100	0	96	69	100	100	100	99	
LEE COUNTY														
GIDDINGS ISD	96.8	97	100	100	94	100	96	99	99	100	100	96	97	
LEXINGTON ISD	99.5	96	100	100	96	0	95	97	101	100	100	103	99	
DIME BOX ISD	97.2	100	100	100	100	0	93	104	100	100	100	97	97	
LEON COUNTY														
BUFFALO ISD	100.2	102	100	100	91	0	103	104	79	100	100	101	141	
CENTERVILLE ISD	104.3	100	100	100	100	100	102	114	100	100	100	107	149	

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G	Personal Property			Land Ratio	
					Comml.	Indust.	Minerals		Utility	Comml.	Indust.	Other	Market
NORMANGEE ISD	97.5%	102%	100%	95%	100%	0	102%	99%	100%	0	100%	90%	135%
OAKWOOD ISD	111.3	100	0	100	100	0	101	103	100	100	100	117	153
LEON ISD	102.6	102	100	100	100	100	104	99	100	100	100	110	143
LIBERTY COUNTY													
CLEVELAND ISD	96.8	92	100	96	94	100	105	116	94	100	100	100	102
DAYTON ISD	96.6	88	100	92	90	100	104	111	100	100	100	100	144
DEVERS ISD	108.1	90	0	100	100	100	108	107	100	100	100	97	163
HARDIN ISD	103.6	91	0	98	100	100	117	109	100	100	100	96	207
HULL DAISSETTA ISD	100.5	87	100	100	100	100	101	112	100	100	100	91	209
LIBERTY ISD	96.0	88	100	100	90	100	102	104	97	100	100	96	191
TARKINGTON ISD	101.7	92	0	92	100	100	105	115	100	100	100	97	164
LIMESTONE COUNTY													
COOLIDGE ISD	89.8	96	100	100	100	100	100	102	100	100	100	96	71
GROESBECK ISD	99.4	99	100	100	100	100	100	100	100	100	100	100	81
MEXIA ISD	97.5	99	100	100	109	100	100	100	79	100	100	93	81
LIPSCOMB COUNTY													
BOOKER ISD	96.7	103	100	100	70	100	99	91	100	100	100	100	91
FOLLETT ISD	96.0	106	100	100	100	100	94	105	100	100	100	100	91
HIGGINS ISD	95.0	101	100	100	100	100	96	99	100	100	100	100	79
DARROUZETT ISD	99.0	100	100	100	100	100	102	87	100	100	100	100	88
LIVE OAK COUNTY													
GEORGE WEST ISD	97.0	89	100	100	94	100	98	109	89	100	100	100	86
THREE RIVERS ISD	98.5	90	100	100	100	100	100	105	100	100	100	95	86
LLANO COUNTY													
LLANO ISD	89.1	91	100	82	86	0	100	109	64	100	100	100	94
LUBBOCK COUNTY													
LUBBOCK-COOPER ISD	100.1	98	100	100	108	100	0	103	109	100	100	90	122
FRENSHIP ISD	97.7	98	114	66	105	100	105	102	91	100	100	100	122
ROOSEVELT ISD	96.7	82	100	100	100	100	105	101	96	100	100	91	124
IDALOU ISD	97.7	93	100	100	103	100	104	103	95	100	100	85	111
LUBBOCK ISD	98.6	97	100	100	102	100	105	106	96	100	100	100	110
NEW DEAL ISD	100.8	96	100	100	100	100	106	102	100	100	100	85	119
SLATON ISD	98.9	96	100	100	102	100	0	103	87	100	100	95	128
SHALLOWATER I S D	104.8	104	100	100	100	100	105	102	100	100	100	99	122
LYNN COUNTY													
O'DONNELL ISD	106.7	112	100	100	100	100	103	101	100	100	0	100	111
TAHOKA ISD	107.9	107	100	100	146	100	106	105	90	100	100	100	111
NEW HOME ISD	96.5	93	0	100	100	100	106	92	100	100	100	81	101
WILSON ISD	101.4	101	0	100	100	100	108	100	100	100	100	90	100
MADISON COUNTY													
MADISONVILLE ISD	101.1	98	100	100	102	100	103	106	97	100	100	104	93
NORTH ZULCH ISD	102.7	98	100	100	100	0	103	111	100	100	100	103	91
MARION COUNTY													
JEFFERSON ISD	104.0	95	100	112	86	100	108	112	84	100	100	102	239
MARTIN COUNTY													
STANTON ISD	98.4	97	100	100	107	100	98	104	97	100	100	101	90
GRADY ISD	101.2	100	0	100	100	100	102	103	100	100	100	100	91
MASON COUNTY													
MASON ISD	100.5	106	100	100	108	100	0	100	104	100	100	97	98
MATAGORDA COUNTY													
BAY CITY ISD	98.7	94	100	100	104	100	100	102	91	100	100	100	119
TIDEHAVEN ISD	101.8	98	100	100	100	100	103	105	100	100	100	100	107
MATAGORDA ISD	92.9	89	100	87	100	100	104	106	100	100	100	100	105

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G	Personal Property			Land Ratio		
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
PALACIOS ISD	104.4%	100%	100%	100%	100%	100%	100%	105%	100%	100%	100%	100%	106%
VAN VLECK ISD	94.6	86	100	92	100	100	98	99	100	100	100	100	109
MAVERICK COUNTY													
EAGLE PASS ISD	99.3	99	100	96	97	100	101	113	101	100	100	100	91
MCCULLOCH COUNTY													
ROCHELLE ISD	100.7	100	0	100	100	100	100	93	100	100	100	100	105
LOHN ISD	104.0	100	0	100	100	100	100	104	100	100	100	99	107
BRADY ISD	100.1	98	100	100	100	100	100	98	102	100	100	100	106
MCLENNAN COUNTY													
HALLSBURG ISD	99.7	91	0	100	100	0	0	100	100	0	100	100	156
GHOLSON ISD	99.7	97	100	100	100	0	0	101	100	0	100	95	137
AXTELL ISD	102.0	97	0	100	100	100	100	103	100	100	100	97	146
BRUCEVILLE-EDDY	100.4	98	0	100	100	100	100	101	100	100	100	96	123
CRAWFORD ISD	102.2	96	100	100	100	100	100	104	100	100	100	94	135
MIDWAY ISD	98.0	96	100	100	96	100	0	103	100	100	100	100	119
LA VEGA ISD	97.7	96	100	100	93	100	100	104	99	100	100	100	146
LORENA ISD	99.8	98	100	100	100	100	0	102	100	100	100	98	122
MART ISD	99.6	89	100	100	95	100	0	103	100	100	100	94	123
MCGREGOR ISD	98.2	95	100	100	90	100	100	101	106	100	100	100	119
MOODY ISD	96.5	97	100	100	102	0	100	102	100	0	100	96	86
RIESEL ISD	97.4	91	100	100	100	0	0	100	100	100	100	92	114
WACO ISD	99.7	100	102	100	101	100	0	103	92	100	100	100	126
WEST ISD	98.3	98	100	100	94	100	100	102	95	100	100	94	120
CHINA SPRING ISD	96.8	93	100	100	100	100	100	103	100	100	100	98	150
CONNALLY ISD	98.2	95	112	100	95	100	100	102	97	100	100	100	146
ROBINSON ISD	99.2	98	100	100	100	100	0	104	100	100	100	95	121
BOSQUEVILLE ISD	96.4	97	100	100	93	100	100	102	93	100	100	93	97
MCMULLEN COUNTY													
MCMULLEN ISD	94.9	91	0	100	86	100	101	113	82	100	100	100	38
MEDINA COUNTY													
DEVINE ISD	99.4	96	100	100	98	100	109	99	95	100	100	95	127
D HANIS ISD	102.4	107	0	100	100	100	0	87	100	100	100	102	106
NATALIA ISD	98.4	97	100	99	100	100	109	103	100	100	100	96	121
HONDO ISD	100.4	97	100	100	96	100	109	92	97	100	100	105	115
MEDINA VALLEY ISD	100.7	99	100	100	100	100	109	104	100	100	100	98	119
MENARD COUNTY													
MENARD ISD	99.5	98	100	100	99	0	103	102	93	100	100	110	99
MIDLAND COUNTY													
MIDLAND ISD	99.2	97	100	100	101	100	104	106	94	100	100	100	84
GREENWOOD ISD	96.2	92	0	100	100	100	97	102	100	100	100	100	72
MILAM COUNTY													
BUCKHOLTS ISD	101.2	103	100	100	100	100	0	101	100	100	100	98	103
CAMERON ISD	103.9	104	100	100	102	100	98	103	108	100	100	109	101
GAUSE ISD	103.0	107	0	100	100	0	98	109	100	100	100	99	101
MILANO ISD	113.7	111	0	100	100	0	98	108	100	100	100	127	101
ROCKDALE ISD	99.4	96	100	100	100	100	99	100	100	100	100	100	99
THORNDALE ISD	101.3	112	100	100	100	100	0	103	100	100	100	92	102
MILLS COUNTY													
PRIDDY ISD	107.2	110	0	100	100	0	0	93	100	0	100	102	120
GOLDTHWAITE ISD	98.2	99	100	100	89	0	0	94	99	0	100	99	103
MULLIN ISD	101.4	97	0	100	100	0	0	93	100	0	100	102	105
STAR ISD	107.2	100	0	100	100	0	100	91	100	0	100	113	109
MITCHELL COUNTY													
WESTBROOK ISD	99.9	79	0	100	100	100	105	97	100	100	100	100	79
COLORADO ISD	98.9	106	100	100	88	100	100	100	103	100	100	100	77

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals Utility	Personal Property			Land Ratio	
					Comml.	Indust.			Comml.	Indust.	Other	Market	Ag. Use
LORAIN ISD	89.0%	115%	0	100%	100%	100%	104%	102%	100%	100%	100%	96%	69%
MONTAGUE COUNTY													
BOWIE ISD	96.4	95	100	100	85	100	101	106	104	100	100	94	100
NOCONA ISD	100.0	98	100	100	101	100	100	111	97	100	100	97	102
GOLD BURG ISD	99.3	91	0	100	100	100	102	107	100	100	100	96	96
MONTAGUE ISD	102.9	98	0	100	100	0	102	111	100	0	100	104	106
PRAIRIE VALLEY ISD	98.3	93	100	100	100	0	98	104	100	100	100	94	108
FORESTBURG ISD	93.7	99	0	100	100	0	100	93	100	0	0	90	99
SAINT JO ISD	100.2	99	100	100	100	100	105	101	100	100	100	87	99
MONTGOMERY COUNTY													
CONROE ISD	97.3	94	100	110	100	100	116	98	94	100	100	97	102
MONTGOMERY ISD	97.5	93	100	108	96	100	116	96	100	100	100	100	116
WILLIS ISD	96.6	93	100	98	105	100	116	99	100	100	0	100	104
MAGNOLIA ISD	97.1	96	100	97	100	100	115	105	100	100	100	81	102
SPLENDORA ISD	97.4	97	100	93	100	0	116	106	100	0	100	91	100
NEW CANEY ISD	97.2	94	100	102	96	100	0	101	97	100	100	101	101
MOORE COUNTY													
DUMAS ISD	101.6	89	100	100	114	100	108	107	91	100	100	100	88
SUNRAY ISD	95.1	86	100	100	100	100	99	95	100	100	100	100	79
MORRIS COUNTY													
DAINGRFLD-LONE STR	118.1	105	100	100	96	100	100	139	102	100	100	98	214
PEWITT ISD	109.4	110	100	100	100	100	101	110	100	100	100	106	179
MOTLEY COUNTY													
MOTLEY CO. ISD	105.3	109	0	100	75	100	102	105	61	100	100	100	116
NACOGDOCHES COUNTY													
ETOILE ISD	105.6	94	0	87	100	0	101	91	100	0	100	105	174
DOUGLASS ISD	108.6	99	100	85	100	0	96	105	100	100	100	109	168
MARTINSVILLE ISD	106.7	99	100	100	100	0	101	102	100	0	100	101	145
CHIRENO ISD	104.5	96	100	100	100	0	101	104	100	0	100	91	146
CUSHING ISD	104.1	100	0	100	100	76	102	104	100	84	100	96	167
GARRISON ISD	106.1	102	100	100	100	76	104	104	100	88	100	104	153
NACOGDOCHES ISD	91.5	91	98	100	89	76	101	103	84	84	100	100	154
WODEN ISD	102.3	94	100	100	100	76	101	106	100	84	100	86	173
CENTRAL HEIGHTS	101.3	93	0	100	100	76	101	103	97	84	100	94	237
NAVARRO COUNTY													
RICE ISD	105.4	99	0	100	126	0	94	99	100	0	100	106	136
BLOOMING GROVE ISD	101.0	94	100	100	100	100	0	114	100	100	100	96	125
CORSICANA ISD	100.7	101	100	100	104	100	94	103	90	100	100	100	144
DAWSON ISD	103.4	97	0	100	100	0	0	106	100	0	100	97	129
FROST ISD	99.0	86	0	100	100	0	0	103	100	0	100	111	109
KERENS ISD	102.9	100	100	100	107	100	94	98	100	100	100	110	122
MILDRED ISD	100.6	107	0	94	100	100	94	99	100	100	100	97	187
NEWTON COUNTY													
BURKEVILLE ISD	111.0	91	0	94	86	100	98	111	74	100	100	100	149
NEWTON ISD	106.7	92	100	100	100	100	98	112	100	100	100	100	133
DEWEYVILLE ISD	102.2	94	0	100	100	100	98	94	100	100	100	0	114
NOLAN COUNTY													
BLACKWELL ISD	97.8	100	0	100	100	0	102	100	100	100	100	108	71
ROSCOE ISD	104.6	116	100	100	97	100	104	103	100	100	100	104	95
SWEETWATER ISD	101.7	109	100	100	102	100	104	101	99	100	100	100	82
HIGHLAND ISD	99.9	100	0	100	100	100	105	104	100	100	100	110	77
NUECES COUNTY													
AGUA DULCE ISD	102.2	96	100	100	100	100	102	91	97	100	100	100	119
BISHOP ISD	101.2	101	100	100	100	100	101	103	100	100	100	100	123
CALLEN ISD	102.1	100	100	100	99	100	102	130	100	100	100	100	117

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
CORPUS CHRISTI ISD	101.6%	102%	101%	100%	102%	100%	102%	110%	100%	100%	100%	100%	124%
DRISCOLL ISD.	102.9	94	0	100	100	100	102	102	100	100	100	100	123
LONDON ISD	107.8	100	100	100	100	100	101	106	100	100	100	100	121
PORT ARANSAS ISD	98.3	98	100	90	95	100	102	105	100	100	100	100	124
ROBSTOWN ISD	99.5	98	100	100	92	100	102	102	103	100	100	99	122
TULOSO-MIDWAY ISD	100.5	102	100	100	102	100	102	107	100	100	100	100	124
BANQUETE ISD	102.1	102	100	100	100	100	101	96	100	100	100	98	121
FLOUR BLUFF ISD	100.6	98	100	101	96	100	102	113	100	100	100	100	72
WEST OSO ISD	102.9	108	100	100	101	100	102	111	100	100	100	100	122
OCHILTREE COUNTY													
PERRYTON ISD	100.9	95	100	100	97	100	106	99	103	100	100	100	100
OLDHAM COUNTY													
VEGA ISD	110.3	97	0	100	97	100	100	101	115	100	100	88	145
ADRIAN ISD	125.3	108	0	100	100	100	100	100	100	100	100	93	148
WILDORADO ISD	111.3	97	0	100	100	100	100	109	100	100	100	89	136
ORANGE COUNTY													
BRIDGE CITY ISD	98.9	91	100	100	100	100	102	104	100	100	100	100	188
ORANGEFIELD ISD	98.0	95	0	100	100	100	102	99	100	100	100	90	148
WEST ORANGE-COVE	99.8	95	100	100	111	100	102	96	100	100	100	100	213
VIDOR ISD	98.4	96	100	100	96	100	101	99	93	100	100	100	111
LITTLE CYPRESS-M.	98.8	97	100	100	100	100	102	93	100	100	100	100	109
PALO PINTO COUNTY													
PALO PINTO ISD	94.5	89	0	104	105	0	105	104	100	100	100	100	72
GORDON ISD	99.9	103	0	100	100	0	105	106	100	100	100	97	74
GRAFORD ISD	93.1	89	0	100	102	0	104	101	100	100	100	100	74
MINERAL WELLS ISD	100.2	100	100	100	103	100	104	106	88	100	100	109	85
SANTO ISD	96.7	89	0	100	100	100	106	100	100	100	100	97	81
STRAWN ISD	97.7	99	0	100	100	100	100	108	100	100	100	100	72
PANOLA COUNTY													
BECKVILLE ISD	101.9	97	100	100	100	100	101	103	100	100	100	100	106
CARTHAGE ISD	98.2	91	100	100	99	100	97	109	98	100	100	100	108
GARY ISD	101.3	89	0	100	100	100	99	109	100	100	100	102	140
PARKER COUNTY													
GARNER ISD	103.2	101	0	100	100	100	104	124	100	100	100	105	108
BROCK ISD	103.7	101	0	100	100	0	98	105	100	0	100	106	110
POOLVILLE ISD	105.6	100	0	100	100	0	107	116	100	0	100	105	108
SPRINGTOWN ISD	104.1	103	100	103	100	100	102	109	100	100	100	107	110
WEATHERFORD ISD	104.4	104	100	100	101	100	103	105	108	100	100	111	109
MILLSAP ISD	101.1	99	100	100	100	100	100	108	100	100	100	99	110
ALEDO ISD	104.3	105	100	100	100	100	104	104	100	100	100	106	109
PEASTER ISD	103.8	102	100	100	100	100	108	113	100	0	100	102	110
PARMER COUNTY													
BOVINA ISD	109.4	120	100	100	100	101	0	100	100	82	100	92	118
FARWELL ISD	96.1	81	100	100	100	101	0	109	100	92	100	109	97
FRIONA ISD	97.5	85	100	100	94	101	0	100	105	92	100	90	118
LAZBUDDIE ISD	96.5	100	0	100	100	101	0	116	100	92	100	100	93
PECOS COUNTY													
BUENA VISTA ISD	101.6	100	0	100	100	100	102	105	100	100	100	100	81
FT STOCKTON ISD	105.6	96	100	100	91	100	108	108	103	100	100	100	80
IRAAN-SHEFFIELD	102.4	100	100	100	100	100	102	108	100	100	100	100	80
POLK COUNTY													
BIG SANDY ISD	103.7	98	0	100	100	100	102	96	100	0	100	99	116
GOODRICH ISD	104.1	103	0	100	100	100	110	96	100	100	100	100	147
CORRIGAN-CAMDEN	103.7	92	100	100	100	100	103	106	100	100	100	100	133
LEGGETT ISD	107.2	91	0	100	100	0	105	107	100	0	100	107	125
LIVINGSTON ISD	101.1	100	100	92	106	100	105	103	99	100	100	100	125

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Ag. Use
ONALASKA ISD	96.1%	91%	100%	103%	106%	0	0	91%	100%	0	100%	100%	207%
POTTER COUNTY													
HIGHLAND PARK ISD	100.7	100	0	100	109	100	100	102	97	100	100	100	95
BUSHLAND ISD	101.7	100	0	100	106	0	104	103	92	100	100	100	93
AMARILLO ISD	100.0	101	100	100	95	100	0	106	102	100	100	100	96
RIVER ROAD ISD	101.2	103	0	100	87	0	102	98	103	0	100	100	96
PRESIDIO COUNTY													
MARFA ISD	85.0	100	100	100	59	0	100	93	105	100	100	100	65
PRESIDIO ISD	95.2	105	100	99	86	100	100	93	84	100	100	96	80
RAINS COUNTY													
RAINS ISD	98.5	81	100	100	138	100	108	92	92	100	100	108	145
RANDALL COUNTY													
CANYON ISD	100.4	100	100	100	101	100	0	103	102	100	100	100	93
REAGAN COUNTY													
REAGAN ISD	101.3	96	100	100	98	100	103	106	92	100	100	100	66
REAL COUNTY													
LEAKEY ISD	92.6	95	0	78	102	100	100	98	86	100	100	95	102
RED RIVER COUNTY													
AVERY ISD	106.6	107	0	100	100	0	0	106	100	100	100	100	122
TALCO-BOGATA ISD	106.0	104	100	100	100	71	111	104	100	100	100	97	114
CLARKSVILLE ISD	99.5	100	100	100	95	71	111	102	94	100	100	99	112
DETROIT ISD	95.8	97	100	100	100	0	111	106	100	0	100	83	115
REEVES COUNTY													
PECOS-BARSTOW-TOYA	103.6	104	100	100	83	100	107	114	79	100	100	100	67
BALMORHEA ISD	98.3	97	0	100	100	100	110	103	100	100	100	89	69
REFUGIO COUNTY													
AUSTWELL-TIVOLI	99.6	100	100	100	100	100	99	101	100	100	100	100	100
WOODSBORO ISD	99.6	96	100	100	100	100	94	104	100	100	100	103	104
REFUGIO ISD	103.9	117	100	100	108	100	104	104	97	100	100	100	92
ROBERTS COUNTY													
MIAMI ISD	107.9	96	100	100	91	100	109	110	101	100	100	100	109
ROBERTSON COUNTY													
BREMOND ISD	108.3	100	100	100	100	100	100	110	100	100	100	100	114
CALVERT ISD	102.4	101	100	100	100	100	100	105	100	100	100	106	102
FRANKLIN ISD	105.4	92	100	100	100	0	103	113	100	100	100	100	112
HEARNE ISD	100.9	101	100	100	101	100	103	105	96	100	100	98	109
MUMFORD ISD	101.9	100	100	100	100	100	103	102	100	100	100	105	98
ROCKWALL COUNTY													
ROCKWALL ISD	95.9	96	100	87	105	100	100	102	100	100	100	86	170
ROYSE CITY ISD	107.3	114	100	84	117	100	0	100	100	100	100	103	148
RUNNELS COUNTY													
OLFEN ISD	93.1	100	0	100	100	0	104	102	100	100	100	99	83
MILES ISD	91.8	96	0	100	100	48	104	103	104	100	100	91	81
BALLINGER ISD	94.7	94	100	100	86	92	98	102	104	100	100	101	80
WINTERS ISD	96.2	99	100	100	103	48	106	100	81	100	100	107	91
RUSK COUNTY													
HENDERSON ISD	98.4	96	100	100	90	100	106	102	87	100	100	93	136
LANEVILLE ISD	100.0	92	0	100	100	100	99	101	100	100	100	94	120
LEVERETTS CHAPEL	102.7	100	0	100	100	100	101	123	100	100	100	100	132
MOUNT ENTERPRISE	101.5	93	0	100	100	100	101	101	100	100	100	97	136
OVERTON ISD	97.2	99	100	100	85	100	100	100	77	100	100	100	140

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals	Utility	Personal Property			Land Ratio	
					Comml.	Indust.				Comml.	Indust.	Other	Market	Ag. Use
TATUM ISD	100.1%	100%	100%	100%	100%	100%	101%	100%	100%	100%	100%	100%	123%	
CARLISLE ISD	101.8	100	0	100	100	100	101	96	100	100	100	100	131	
WEST RUSK ISD	101.1	99	100	100	100	100	100	108	100	100	100	100	148	
SABINE COUNTY														
HEMPHILL ISD	98.9	96	100	97	101	100	100	100	94	100	100	89	131	
WEST SABINE ISD	104.5	105	0	100	100	108	100	100	100	108	100	96	112	
SAN AUGUSTINE COUNTY														
SAN AUGUSTINE ISD	110.2	98	100	100	114	100	100	101	98	100	100	100	161	
BROADDUS ISD	96.1	82	100	65	100	0	100	100	100	100	100	96	161	
SAN JACINTO COUNTY														
COLD SPGS-OAKHURST	96.9	94	100	91	100	100	106	91	100	100	100	101	118	
SHEPHERD ISD	99.2	88	100	107	100	100	106	124	100	100	100	103	114	
SAN PATRICIO COUNTY														
ARANSAS PASS ISD	100.5	104	100	107	87	100	100	109	100	100	100	100	97	
GREGORY-PORTLAND	98.6	95	100	100	98	100	100	105	100	100	100	100	121	
INGLESIDE ISD	100.3	99	100	100	100	100	100	108	100	100	100	100	335	
MATHIS ISD	100.3	99	100	91	98	100	100	95	100	100	100	100	117	
ODEM-EDROY ISD	100.6	99	100	100	100	100	99	101	100	100	100	90	114	
SINTON ISD	103.7	103	100	100	107	100	99	101	100	100	100	106	114	
TAFT ISD	103.1	102	100	100	96	100	102	105	100	100	100	99	116	
SAN SABA COUNTY														
CHEROKEE ISD	102.6	101	0	100	100	0	100	82	100	0	100	101	112	
SAN SABA ISD	105.5	98	100	100	107	100	100	97	99	100	100	114	114	
RICHLAND SPRINGS	107.1	102	100	100	100	100	100	92	100	100	100	106	114	
SCHLEICHER COUNTY														
SCHLEICHER ISD	99.7	92	100	100	100	100	101	104	91	100	100	95	93	
SCURRY COUNTY														
HERMLEIGH ISD	110.2	116	100	100	100	100	101	103	100	0	100	97	133	
SNYDER ISD	102.5	101	100	100	103	100	103	105	100	100	100	100	119	
IRA ISD	106.8	100	0	100	100	100	107	113	100	100	100	100	117	
SHACKELFORD COUNTY														
ALBANY ISD	98.6	94	100	100	104	100	102	103	95	100	100	100	92	
MORAN ISD	95.0	113	100	100	100	100	94	103	100	100	100	80	94	
SHELBY COUNTY														
EXCELSIOR ISD	101.5	89	0	100	100	0	0	103	100	0	100	91	129	
CENTER ISD	102.4	98	100	100	111	100	101	107	98	100	100	100	132	
JOAQUIN ISD	97.8	93	100	100	100	0	99	99	100	100	100	100	104	
SHELBYVILLE ISD	96.8	92	100	100	100	0	101	103	100	100	100	97	102	
TENAHA ISD	98.0	90	100	100	83	100	101	108	99	100	100	100	110	
TIMPSON ISD	101.3	94	100	100	100	100	107	108	100	100	100	100	109	
SHERMAN COUNTY														
TEXHOMA ISD	100.4	100	0	100	100	0	103	105	100	0	100	100	85	
STRATFORD ISD	98.7	98	100	100	98	100	105	97	101	0	100	100	88	
SMITH COUNTY														
ARP ISD	101.5	95	100	100	100	100	101	99	100	100	100	117	135	
BULLARD ISD	93.3	89	100	92	100	100	100	95	100	100	100	108	152	
LINDALE ISD	98.2	95	100	100	103	100	100	103	100	100	100	100	125	
TROUP ISD	108.7	103	100	100	100	100	104	97	100	100	100	114	219	
TYLER ISD	101.1	99	100	100	112	100	100	102	97	100	100	100	117	
WHITEHOUSE ISD	98.2	96	100	100	101	100	100	101	100	100	100	100	118	
CHAPEL HILL ISD	100.0	98	100	100	100	100	99	101	100	100	100	104	113	
WINONA ISD	103.4	98	100	100	105	100	100	101	112	100	100	106	120	

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	O&G Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
SOMERVELL COUNTY													
GLEN ROSE ISD	104.0%	90%	100%	100%	79%	0	100%	104%	94%	0	100%	100%	76%
STARR COUNTY													
RIO GRANDE CITY	97.7	95	100	83	94	100	100	99	84	100	100	402	95
SAN ISIDRO ISD	97.9	87	0	100	100	100	100	76	100	100	100	100	101
ROMA ISD	103.4	96	100	92	102	100	100	103	100	100	100	283	92
STEPHENS COUNTY													
BRECKENRIDGE ISD	100.3	100	100	91	95	100	101	96	106	100	100	100	106
STERLING COUNTY													
STERLING CITY ISD	102.4	97	100	100	94	100	106	109	93	100	100	100	51
STONEWALL COUNTY													
ASPERMONT ISD	101.7	104	100	100	82	0	105	97	79	100	0	100	97
SUTTON COUNTY													
SONORA ISD	101.8	81	100	100	100	100	105	111	87	100	100	100	95
SWISHER COUNTY													
HAPPY ISD	130.4	91	100	100	100	94	0	103	100	100	100	90	247
TULIA ISD	106.1	88	100	100	118	94	100	104	102	100	100	89	190
KRESS ISD	111.0	89	100	100	100	94	100	102	100	100	100	92	134
TARRANT COUNTY													
ARLINGTON ISD	96.5	94	97	87	99	100	0	104	99	100	100	105	113
BIRDVILLE ISD	96.4	94	100	100	99	100	0	104	97	100	100	100	117
EVERMAN ISD	96.7	99	100	100	77	100	0	103	87	100	100	104	115
FORT WORTH ISD	96.3	97	99	100	93	100	0	103	94	100	100	114	114
GRAPEVINE ISD	97.5	92	100	100	101	100	100	102	103	100	100	100	118
KELLER ISD	93.8	92	100	100	101	100	0	102	108	100	100	90	117
MANSFIELD ISD	97.5	96	100	102	101	100	0	102	100	100	100	97	115
LAKE WORTH ISD	97.6	96	107	100	93	100	0	104	104	100	100	95	113
CROWLEY ISD	97.9	97	104	100	96	100	0	101	99	100	100	96	118
KENNEDALE ISD	97.5	99	100	100	91	100	0	104	81	100	100	90	119
AZLE ISD	95.3	90	100	102	119	100	100	103	100	100	100	105	116
HURST-EULESS-B	96.7	98	91	100	97	100	0	104	95	100	100	100	113
CASTLEBERRY ISD	98.8	94	100	100	114	100	0	103	109	100	100	100	103
EAGLE MT-SAGINAW	94.1	97	100	100	85	100	100	98	82	100	100	94	113
CARROLL ISD	93.1	91	100	100	98	100	0	105	93	100	100	90	122
WHITE SETTLEMENT	97.8	97	100	100	99	100	0	102	97	100	100	93	115
TAYLOR COUNTY													
WYLIE ISD	97.1	95	100	110	100	100	104	103	97	100	100	97	91
ABILENE ISD	98.6	96	100	100	101	100	104	103	102	100	100	100	93
MERKEL ISD	96.3	94	100	100	98	100	100	102	99	100	100	94	87
TRENT ISD	99.9	99	0	100	100	0	109	101	100	0	100	85	91
JIM NED ISD	96.3	96	100	96	100	0	105	96	100	0	100	90	98
TERRELL COUNTY													
TERRELL COUNTY ISD	102.3	101	0	100	100	100	105	98	92	100	100	100	97
TERRY COUNTY													
BROWNFIELD ISD	103.0	101	100	100	98	100	105	121	100	100	100	100	94
MEADOW ISD	106.6	105	0	100	100	100	104	101	100	100	100	94	120
UNION ISD	95.6	100	0	100	100	100	99	105	100	100	100	100	88
WELLMAN ISD	101.2	100	0	100	100	100	103	105	100	100	100	100	95
THROCKMORTON COUNTY													
THROCKMORTON ISD	100.2	96	0	100	102	100	99	98	95	100	100	91	108
WOODSON ISD	99.9	87	0	100	100	100	103	96	100	100	100	85	108
TITUS COUNTY													
HARTS BLUFF ISD	96.7	96	100	100	100	0	0	101	100	0	100	92	117

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
CHAPEL HILL ISD	107.1%	104%	0	100%	100%	0	0	108%	100%	0	100%	110%	121%
WINFIELD ISD	100.8	102	0	100	100	0	0	100	100	0	100	100	141
MOUNT PLEASANT ISD	98.9	98	100	100	89	100	100	101	98	100	100	100	109
TOM GREEN COUNTY													
GRAPE CREEK -PULLI	99.2	101	100	83	100	100	101	101	100	100	100	100	88
VERIBEST ISD	99.1	100	0	100	91	100	101	102	100	100	100	100	97
CHRISTOVAL ISD	96.4	94	0	100	100	100	102	106	100	100	100	100	82
SAN ANGELO ISD	100.6	100	102	100	106	100	101	103	93	100	100	100	91
WATER VALLEY ISD	96.0	93	0	100	100	0	100	104	100	100	100	109	81
WALL ISD	98.1	98	100	100	100	100	102	101	100	100	100	100	95
TRAVIS COUNTY													
LAGO VISTA ISD	100.5	96	100	106	102	0	0	106	100	100	100	100	135
AUSTIN ISD	98.3	96	101	100	98	100	100	110	101	100	100	100	113
PFLUGERVILLE ISD	101.4	97	99	100	129	100	0	106	100	100	100	114	105
MANOR ISD	100.6	101	100	106	100	100	0	108	100	100	100	97	116
EANES ISD	97.4	95	100	100	102	100	0	112	100	100	100	100	136
DEL VALLE ISD	100.8	98	97	100	109	100	0	108	110	100	100	91	113
LAKE TRAVIS ISD	100.4	98	100	107	101	100	0	106	100	100	100	106	137
TRINITY COUNTY													
GROVETON ISD	117.2	108	100	99	100	100	100	100	100	100	100	104	169
TRINITY ISD	100.7	101	100	93	101	100	100	104	82	100	100	100	151
CENTERVILLE ISD	122.7	123	0	100	100	0	100	89	100	100	100	97	164
APPLE SPRINGS ISD	118.0	124	0	100	100	0	100	88	100	0	100	99	145
TYLER COUNTY													
COLMESNEIL ISD	120.0	99	100	100	100	0	104	104	100	100	100	100	204
WOODVILLE ISD	96.8	90	100	97	96	100	104	103	73	100	100	100	133
WARREN ISD	98.8	89	100	108	100	100	104	105	100	100	100	91	115
SPURGER ISD	104.3	100	0	100	100	0	104	105	100	100	100	92	120
CHESTER ISD	127.5	98	100	100	100	0	104	98	100	100	100	108	194
UPSHUR COUNTY													
BIG SANDY ISD	103.6	101	100	100	100	100	106	106	100	100	100	95	253
GILMER ISD	104.2	102	100	100	100	100	104	99	95	100	100	104	275
ORE CITY ISD	108.3	110	100	100	111	0	102	103	110	100	100	100	320
UNION HILL ISD	106.1	102	0	100	100	0	109	104	100	0	100	96	273
HARMONY ISD	107.0	108	100	98	100	0	108	102	100	100	100	99	272
NEW DIANA ISD	107.1	106	100	100	100	0	107	103	100	0	100	100	289
UNION GROVE ISD	106.9	101	0	100	100	100	110	110	100	100	100	102	259
UPTON COUNTY													
MCCAMEY ISD	99.6	80	100	100	83	100	101	113	81	100	100	100	38
RANKIN ISD	100.2	100	0	100	100	100	103	102	100	100	100	100	33
UVALDE COUNTY													
KNIPPA ISD	96.9	100	100	100	100	100	0	91	100	100	100	102	92
SABINAL ISD	101.4	103	100	102	106	0	0	98	100	0	100	105	96
UVALDE ISD	95.7	92	100	92	100	100	100	97	98	100	100	96	102
UTOPIA ISD	101.3	94	0	100	100	100	100	95	100	100	100	102	103
VAL VERDE COUNTY													
SAN FELIPE-DEL RIO	97.0	95	100	88	104	100	106	103	97	100	100	100	88
COMSTOCK ISD	105.5	100	0	105	100	100	106	97	100	100	100	120	108
VAN ZANDT COUNTY													
CANTON ISD	100.1	98	100	100	94	100	100	100	92	100	100	103	156
EDGEWOOD ISD	102.0	97	100	100	100	100	103	102	100	100	100	111	116
GRAND SALINE ISD	99.4	102	100	100	84	100	100	105	100	100	100	91	170
MARTINS MILL ISD	119.5	95	0	100	100	0	100	104	100	100	100	128	155
VAN ISD	100.2	95	100	100	100	100	98	101	100	100	100	104	156
WILLS POINT ISD	98.4	91	100	100	97	100	0	102	100	100	100	102	152
FRUITVALE ISD	104.9	97	0	100	100	100	108	104	100	100	100	106	123

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real				Personal Property			Land Ratio	
					Comml.	Indust.	O&G Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
VICTORIA COUNTY													
NURSERY ISD	98.0%	96%	100%	100%	100%	0	102%	98%	100%	100%	100%	97%	103%
MCFADDIN ISD	100.8	0	0	100	100	0	105	97	100	100	0	100	95
BLOOMINGTON ISD	98.5	97	100	100	100	100	100	98	100	100	100	100	92
VICTORIA ISD	98.6	97	100	100	96	100	102	107	97	100	100	100	98
WALKER COUNTY													
NEW WAVERLY ISD	101.1	93	100	100	100	100	100	101	100	100	100	108	124
HUNTSVILLE ISD	103.0	101	105	100	103	100	100	102	100	100	100	97	161
WALLER COUNTY													
HEMPSTEAD ISD	100.5	97	100	100	95	100	106	117	97	100	100	97	156
WALLER ISD	98.3	84	100	105	101	100	100	103	100	100	0	97	226
ROYAL ISD	103.9	98	100	100	87	100	106	103	100	100	100	113	151
WARD COUNTY													
MONAHANS-WICKETT-P	104.1	91	100	100	97	100	109	104	93	100	100	100	194
GRANDFALLS-ROYALTY	105.1	100	0	100	100	100	105	110	100	100	100	100	182
WASHINGTON COUNTY													
BRENHAM ISD	100.0	94	100	100	103	100	100	100	103	100	100	105	131
BURTON ISD	104.3	97	100	100	100	100	100	92	100	100	100	112	129
WEBB COUNTY													
WEBB CONS. ISD	101.3	100	0	100	100	100	100	122	100	100	100	100	99
LAREDO ISD	97.7	94	100	93	102	100	0	108	99	100	100	100	91
MIRANDO CITY ISD	106.4	100	0	100	100	100	108	103	100	100	100	100	104
UNITED ISD	98.0	90	100	100	99	100	104	113	99	100	100	100	103
WHARTON COUNTY													
BOLING ISD	100.3	100	100	100	100	100	103	103	100	100	100	97	106
EAST BERNARD ISD	98.3	93	100	100	100	100	107	102	100	100	100	94	102
EL CAMPO ISD	100.7	96	100	100	97	100	106	107	94	100	100	99	102
WHARTON ISD	98.8	99	100	100	88	100	102	106	91	100	100	100	104
LOUISE ISD	99.3	93	0	100	100	100	106	111	97	100	100	94	100
WHEELER COUNTY													
SHAMROCK ISD	99.2	107	100	100	84	100	102	109	89	100	100	77	93
WHEELER ISD	101.9	100	100	100	100	100	102	109	100	100	100	100	93
ALLISON ISD	95.5	100	0	100	100	0	93	125	100	0	100	100	90
KELTON ISD	103.7	0	0	100	100	0	102	117	100	100	100	100	93
FORT ELLIOTT CISD	96.9	100	0	100	100	100	95	117	100	100	100	93	90
WICHITA COUNTY													
BURKBURNETT ISD	101.0	101	100	100	100	100	102	106	100	100	100	100	110
ELECTRA ISD	106.8	106	100	100	100	100	102	133	101	100	100	100	113
IOWA PARK ISD	101.1	100	100	100	100	100	102	104	106	100	100	100	113
WICHITA FALLS ISD	100.8	98	100	100	106	100	102	105	103	100	100	100	115
CITY VIEW ISD	100.6	100	100	100	104	100	102	104	100	100	100	100	111
WILBARGER COUNTY													
HARROLD ISD	89.8	100	0	100	100	100	99	103	100	100	100	100	63
VERNON ISD	98.2	96	100	100	90	100	98	101	97	100	100	100	69
NORTHSIDE ISD	83.7	100	0	100	100	100	97	100	100	100	100	91	69
WILLACY COUNTY													
LASARA ISD	96.6	87	0	100	100	100	102	78	100	100	100	110	101
LYFORD ISD	104.6	115	100	100	100	100	101	91	100	100	100	86	118
RAYMONDVILLE ISD	101.2	100	100	100	94	100	116	98	92	100	100	100	101
SAN PERLITA ISD	92.5	88	100	100	87	100	107	69	100	100	100	106	117
WILLIAMSON COUNTY													
COUPLAND ISD	99.2	100	0	100	100	0	100	101	100	0	100	100	95
FLORENCE ISD	99.7	99	100	100	100	100	0	100	100	100	100	100	104
GEORGETOWN ISD	97.1	96	100	100	97	100	0	103	100	100	100	100	97

APPENDIX F
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1992

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G	Personal Property			Land Ratio	
					Comml.	Indust.	Utility	Minerals	Comml.	Indust.	Other	Market	Ag. Use
GRANGER ISD	96.6%	96%	100%	100%	100%	100%	0	102%	100%	100%	100%	97%	92%
HUTTO ISD	96.6	95	100	100	100	100	0	102	100	100	100	97	91
JARRELL ISD	99.6	100	100	100	100	100	0	102	100	100	100	104	84
LIBERTY HILL ISD	98.1	97	100	95	100	100	0	105	100	100	100	98	108
ROUND ROCK ISD	96.9	95	101	100	97	100	0	105	100	100	100	100	101
TAYLOR ISD	99.7	100	100	100	100	100	0	103	100	100	100	100	93
THRALL ISD	99.9	96	100	100	100	100	100	102	100	100	100	97	107
LEANDER ISD	97.6	96	100	95	99	100	0	107	100	100	100	101	87
WILSON COUNTY													
FLORESVILLE ISD	99.2	101	100	93	97	100	105	104	61	100	100	101	116
LA VERNIA ISD	92.8	95	100	94	100	100	105	96	100	100	100	84	117
POTH ISD	104.9	106	100	100	100	100	105	95	100	100	100	100	119
STOCKDALE ISD	101.0	118	100	100	100	100	106	86	100	100	100	89	114
WINKLER COUNTY													
KERMIT ISD	102.5	99	100	100	107	100	102	109	102	100	100	100	97
WINK-LOVING ISD	105.6	100	100	100	100	100	104	114	100	100	100	100	74
WISE COUNTY													
ALVORD ISD	103.0	104	100	100	100	100	103	102	100	100	100	104	104
BOYD ISD	103.2	106	100	100	99	100	105	113	100	100	100	99	102
BRIDGEPORT ISD	100.9	99	100	100	99	100	102	108	100	100	100	101	104
CHICO ISD	102.8	100	100	100	100	100	101	116	100	100	100	100	105
DECATUR ISD	101.9	99	100	100	100	100	104	105	102	100	100	103	104
PARADISE ISD	105.0	110	0	100	100	100	102	121	100	100	100	104	105
SLIDELL ISD	103.4	105	100	100	100	0	99	112	100	0	100	103	102
WOOD COUNTY													
HAWKINS ISD	103.3	97	100	100	100	100	104	101	100	100	100	100	241
MINEOLA ISD	98.8	94	100	100	97	100	100	107	112	100	100	95	196
QUITMAN ISD	118.8	98	100	100	100	100	103	95	100	100	100	100	1229
YANTIS ISD	103.0	98	100	107	100	100	101	97	100	100	100	103	186
ALBA-GOLDEN ISD	96.9	89	0	93	100	0	103	101	100	100	100	96	184
WINNSBORO ISD	101.9	94	100	100	96	100	102	101	100	100	100	104	215
YOAKUM COUNTY													
DENVER CITY ISD	99.2	87	100	100	115	100	100	85	89	100	100	100	71
PLAINS ISD	97.4	100	100	100	100	100	100	78	100	100	100	100	85
YOUNG COUNTY													
GRAHAM ISD	96.6	94	100	100	88	100	94	104	97	100	100	92	107
NEWCASTLE ISD	100.3	94	0	100	100	100	100	105	100	100	100	95	103
OLNEY ISD	95.5	92	100	100	84	100	100	104	100	100	100	87	97
ZAPATA COUNTY													
ZAPATA ISD	100.0	105	100	100	85	100	101	122	90	100	100	100	59
ZAVALA COUNTY													
CRYSTAL CITY ISD	98.6	99	100	100	100	100	98	105	92	100	100	100	91
LA PRYOR ISD	99.9	103	0	100	100	100	100	120	100	100	100	92	90

APPENDIX G
DEFINITION OF PROPERTY BY CATEGORY

Property Categories. The Comptroller classifies property into 15 categories based on use. These categories are:

Category A. Real Property: Residential, single-family. Includes houses, condominiums and mobile homes located on land owned by the occupant.

Category B. Real Property: Residential, multi-family. Residential structures containing two or more dwelling units where individual units are not separately owned. Does not include motels and hotels.

Category C. Real Property: Vacant platted lots and tracts. Unimproved land parcels usually located within or adjacent to cities.

Category D. Real Property: Acreage (Land only). Includes agricultural and timber land, recreational land, all land receiving agricultural-use appraisal and large vacant tracts owned by commercial, industrial or utility taxpayers.

Category E. Real Property: Farm and ranch improvements. Includes residences, barns, silos and other real property improvements on Category D land, as well as on land separated from a larger farm or ranch tract to receive a residence homestead exemption.

Category F1. Real Property: Commercial. Land and improvements devoted to sales, entertainment or services. Does not include utility property (see Category J).

Category F2. Real Property: Industrial. Manufacturing and processing facilities. Does not include utility property (see Category J).

Category G. Real Property: Oil, gas and minerals. Includes producing and nonproducing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface. Does not include the surface rights.

Category H. Personal Property: Nonbusiness Vehicles. Includes privately owned automobiles, motorcycles and light trucks not used to produce income.

Category J. Real and Tangible Personal Property: Utilities. All real and tangible personal property of railroads, pipelines, electric and gas companies, telephone companies, water systems, cable TV companies and other utilities.

Category L1. Personal Property: Commercial. All tangible personal property, including fixtures, equipment and inventory, used by a commercial business to produce income.

Category L2. Personal Property: Industrial. All tangible personal property, including fixtures, equipment and inventory, used by an industrial business to produce income.

Category M. Tangible Personal Property: Other. Taxable personal property not included in other categories. Includes privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.

Category N. Intangible Personal Property. Includes all taxable intangible property not otherwise classified.

Category O. Real Property: Inventory. Residential real property inventory held for sale under Sec. 23.12 of the Property Tax Code.

Glossary

Agricultural-Use Value. A measure of land value based on its ability to produce income from agriculture or timber production. This value includes income from hunting leases but not from minerals, which are appraised separately.

County Education District. An independent school district formed by consolidating local school districts for the limited purpose of exercising the taxing power of those school districts and of distributing revenue. The Texas Supreme Court ruled CED taxes unconstitutional in January 1992, but permitted the taxes for 1991 and 1992 to be collected.

Ratio Study. A comparison of appraised values to the actual market values of the same properties in order to determine the accuracy of appraisals. Market values may be indicated by sales prices or appraisals.

Real Property. The Property Tax Code defines real property as land, improvements, mines or quarries, minerals in place and standing timber.

TEXAS RESEARCH LEAGUE



MORE EFFICIENT GOVERNMENT
THROUGH RESEARCH

P.O. BOX 12456 * AUSTIN, TX 78711
512/472-3127 FAX 512/472-4816